

# THE MUNICIPAL CORPORATION OF TOWNSHIP OF ARMOUR

## *Agenda*

September 9, 2025

### LAND ACKNOWLEDGEMENT & VIDEO RECORDING DISCLAIMER

#### REGULAR MEETING AT 7:00 P.M.:

- Confirmation of the minutes of the TRI council meeting held on August 25, 2025 (1)
- Confirmation of the minutes of the regular council meeting held on August 26, 2025 (2)
- List of proposed resolutions (3)

### DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF:

#### DELEGATIONS:

- Amy Tilley, Waste Management Administrator – September 2025 report - *resolution* (4)
- Dave Creasor, Roads Supervisor – September 2025 report (5)
- Judy Kleinhuis, CPA, Doane Grant Thornton LLP – Audit Strategy and Results - *resolution* (6)
- Consolidated Financial Statements 2024 (7)
- Trust Funds Financial Statements 2024 (8)
- TRI-R Financial Statements 2024 (9)
- Economic Development Financial Statements 2024 (10)

#### ACCOUNTS FOR APPROVAL:

- List of accounts for approval – September 2025 (11)

#### APPLICATIONS:

- ZBA: Definitions of “Development” & “Lot Area” and Modify Wetlands Protection Zone (12)

#### BY-LAW (S):

- 54-2025 – To confirm the proceedings of Council at its August 2025 meetings (13)

#### REPORTS:

- Planning Report – September 2025 (14)
- Building Report – NBMCA Statistics (15)
- Historical Society – Meeting of August 18, 2025 (16)
- Planning Board – Meeting of August 27, 2025 (17)
- ACED – DoED August 2025 Report (18)
- TRI Council – Meeting Notes of August 25, 2025 (19)
- AHHC Meeting – September 4, 2025 – *resolution* (20)
- KCC Meeting – September 8, 2025 (21)
- Other reports?

#### CORRESPONDENCE:

#22 TO #30

#### UNFINISHED BUSINESS:

- Township of Perry – DSSAB Nomination – Area 4 (31)
- Township of McMurrich/Monteith – DSSAB Nomination – Area 4 (32)
- Municipality of Brooke – Alvinston – Supporting VoBF Resolution – suspend BESS (33)
- Township of Champlain – Supporting Resolution – Family Health Teams (34)
- Township of Strong – Supporting Resolution – Family Health Teams (35)
- Township of McMurrich/Monteith – Supporting Resolution – Family Health Teams (36)

#### NEW BUSINESS:

- DPSMA: Fall Meeting Invitation and Agenda (37)
- AMO: Response to Market Sounding on Build Canada Homes Design & Implementation (38)
- Staff Report: Doe Lake Municipal Park Washrooms - *resolution* (39)

#### CLOSED SESSION:

The purpose of this closed meeting is under Section 239(2) (b) and (c) of the Municipal Act to discuss personal matters about an identifiable individual, including municipal or local board employees, a proposed or pending acquisition or disposition of land by the municipality or local board.

#### DATES TO REMEMBER:

- September 10, 2025 – OPP Detachment Board Meeting
- September 11, 2025 – DSSAB
- September 15, 2025 – Historical Society
- September 17, 2025 – Library Board
- September 18, 2025 – Agricultural Society Meeting
- September 23, 2025 – Regular Council Meeting



Any member of the public who wishes to attend the Council meeting virtually may contact the Clerk by 4:00 pm on Tuesday, September 9, 2025 via telephone at 705-382-3332 or by email at [clerk@armourtownship.ca](mailto:clerk@armourtownship.ca)

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR****TRI COUNCIL MINUTES**

August 25, 2025

The combined in-person/virtual TRI Council meeting of the Councils of the Township of Armour, the Township of Ryerson and the Village of Burk's Falls was held on Monday, August 25, 2025 at 7:00 p.m. at the Katrine Community Centre.

Those in attendance for were:

Township of Armour Council present included Mayor Rod Ward; Councillors Jerry Brandt, Wendy Whitwell, Dorothy Haggart-Davis and Rod Blakelock; Staff: Dave Gray, CAO/Deputy-Clerk and Amy Tilley, Waste Management Administrator.

Village of Burk's Falls Council present included Mayor Chris Hope, Councillors Nancy Kyte, and Ashley Brandt; Staff: Denis Duguay, CAO-Clerk.

Township of Ryerson Council present included Mayor George Sterling, Councillors, and Glenn Miller, Beverly Abbott; Staff: Brayden Robinson, CAO/Treasurer, and Joe Readman Fire Chief.

Guests: Nieves Guijarro, Sarah Cooke, Ruth Fenwick, Joe Vella, Bob Van der Wjst, Diane Brandt, Doreen Monk, Tiffany Monk, Marie Odorizzi, Ana Cultraro, Dino Cultraro, Barry Burton, John Hind, and Alice Hewitt.

**WELCOME**

The meeting was called to order by Mayor Rod Ward at 7:00 p.m.

Mayor Rod Ward welcomed all of the participants.

**VIDEO RECORDING DISCLAIMER:**

Participants were informed that the meeting will be recorded to provide a record of discussions and agreements held within the meeting. By staying in the meeting, virtually or in-person, participants consented to being recorded. Participants also agreed to recordings being posted to YouTube or other distribution services.

**INDIGENOUS LAND ACKNOWLEDGEMENT:**

TRI Council acknowledged the traditional lands of the Anishinaabe and recognized the historical and contemporary contributions of the local First Nations and the peoples of Turtle Island.

**CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING:**

The notes of the regular meeting held on May 26, 2025 were approved as circulated.

**DECLARATION OF PECUNIARY INTEREST:**

No pecuniary interest and general nature thereof were declared.

**DISCUSSION ITEMS:****Informal TRI Council Sub-Committee Update**

A verbal update was provided on the monthly Sub-Committee meetings. Since its formation in April, the Sub-Committee has played an effective role in enhancing communication among the TRI Council members, fostering stronger collaboration and alignment on shared priorities. Notable progress includes the successful finalization of the fire agreement, demonstrating the committee's ability to move key initiatives forward. In addition, a draft library agreement is scheduled to be presented later in the meeting, further highlighting the committee's ongoing efforts to address and support intermunicipal services.



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## TRI COUNCIL MINUTES

August 25, 2025

### Draft Library Agreement

The Sub-Committee presented a new Library Agreement to TRI Council for review and approval. TRI Council discussed the draft agreement. Questions were asked and answered. Based on the discussion, several changes to the draft agreement were requested from the TRI partners. The agreement was presented for approval as amended. Once all participating Mayors and Clerks/CAOs have signed the agreement, each individual Council will be required to pass a by-law to enact the new agreement. Existing by-laws relating to the previous library agreement will need to be repealed accordingly. Once all by-laws have been passed, municipalities were asked to circulate copies to the other TRI Council partners for their records. A resolution was passed supporting the Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library and authorized the Mayor and Clerk of each municipality to sign the said agreement. Councils thanked staff for their efforts.

### TRI-R Landfill Report: Options and Budget Implications (Blue Box)

TRI Council reviewed a report from the Waste Management Administrator providing options and budget implications to the Blue Box Program effective January 2026. Resolution #206 from the Township of Armour, dated July 8, 2025, was forwarded to Circular Material Ontario in response to their June 27, 2025 Change Notice and stated that the Township of Armour does not accept the proposed reductions. The TRI partners have responded with supporting resolutions. TRI partners were in favor of the Waste Management Administrator continuing to advocate for improvements to the program and the reconsideration of the compensation rate.

The Waste Management Administrator contacted Reverse Logistics Group (RLG), noting that this arrangement was not part of the agreement with CMO and imposed operational inefficiencies. However, Emterra's contract with RLG is at a flat rate, RLG indicated there was no financial impact to CMO and therefore had no incentive to reconsider.

TRI Council reviewed the budget implications with the intent to provide direction to the Waste Management Administrator with regard to negotiations with Circular Materials.

### 2025 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

\$1.00 x 1,916 households+ 12 = \$159.67 per month

(b) Residential Depot Operation Costs

Fixed amount= \$4,080 per month

(c) Deduction for Non-Eligible Sources

= 4.40% (Non-Eligible Source Deduction) x (Monthly Tonnage BB material) x (\$200/tonne)

**2025 Operating Revenue Allocation = \$47,000**

### 2026 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

\$0.35 x 1,916 households+ 12 = \$55.88 per month

(b) Residential Depot Operation Costs

Fixed amount= \$1,223 per month

(c) Deduction for Non-Eligible Sources - Regulation amended July 4, 2025

= 4.40% (Non-Eligible Source Deduction) x (Monthly Tonnage BB material) x (\$200/tonne)

**2026 Operating Revenue Allocation= \$15,000**

# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

## **TRI COUNCIL MINUTES**

August 25, 2025

It was recommended that TRI Council consider the funding and compliance, regulatory compliance, operational considerations, resident expectation and legal risk when reviewing the budgeting implications.

Additional information will be provided at the October 2025 TRI Council meeting.

### **New Fire Hall Build Update**

The Township of Ryerson provided a status update on the progress of the new Firehall build. It was confirmed that all three municipalities—Armour, Burk's Falls, and Ryerson—have now passed formal resolutions supporting the awarding of the construction tender for the project. In addition, each municipality has expressed its full support for the joint application to the Northern Ontario Heritage Fund Corporation (NOHFC) under the Community Enhancement Program, which will assist in funding the new facility. As part of this commitment, all three Councils have agreed to contribute their respective shares toward the overall project cost and have further committed to covering any potential cost overruns that may occur. This coordinated support reflects the ongoing spirit of collaboration among the TRI Council partners and a shared dedication to improving emergency services infrastructure in the region.

The construction is expected to begin by October 31<sup>st</sup>, 2025.

### **NEXT MEETING:**

The next meeting is scheduled for October 27, 2025 and will be hosted by the Village of Burk's Falls.

### **ADJOURNMENT:**

The TRI Council meeting adjourned at 8:15 p.m.

### **RESOLUTIONS:**

Moved by Beverley Abbott, seconded by Ashley Brandt; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls approve the notes of the regular meeting held on May 26, 2025. Carried

Moved by Rod Blakelock, seconded by Jerry Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**TRI COUNCIL MINUTES**

August 25, 2025

**RESOLUTIONS: cont'd.**

Moved by Nancy Kyte, seconded by Ashley Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Glenn Miller, seconded by Beverly Abbott; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ryerson supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Dorothy Haggart-Davis, seconded by Glenn Miller; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls adjourn this regular TRI Council meeting at 8:15 p.m. until the next regular TRI Council meeting scheduled for October 27, 2025 to be hosted by the Village of Burk's Falls. Carried

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Rod Ward, Mayor

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Dave Gray, CAO/Deputy-Clerk



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR****MINUTES**

August 26, 2025

The regular meeting of the Council of the Township of Armour was held on Tuesday, August 26, 2025 at 7:00 p.m. Those in attendance were: Mayor Rod Ward; Councillors Jerry Brandt, Dorothy Haggart-Davis; Rod Blakelock and Wendy Whitwell; Guests: Nieves Guijarro, Alice Hewitt; Staff: Dave Gray, CAO/Deputy Clerk.

**VIDEO RECORDING DISCLAIMER:**

Participants were informed that the meeting will be recorded to provide a record of discussions and agreements held within the meeting. By staying in the meeting, virtually or in-person, participants consented to being recorded. Participants also agreed to recordings being posted to YouTube or other distribution services.

**INDIGENOUS LAND ACKNOWLEDGEMENT:**

Council acknowledged the traditional lands of the Anishinaabe and recognized the historical and contemporary contributions of the local First Nations and the peoples of Turtle Island.

**CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING:**

The minutes of the regular Council meeting held on August 12, 2025 were approved as circulated.

**DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF:**

No pecuniary interest and general nature thereof were declared.

**DELEGATIONS:** None**ACCOUNTS FOR APPROVAL:** None**APPLICATIONS:** None**BY-LAWS:**

By-law #52-2025 being a by-law to enter into a Library Agreement with The Village of Burk's Falls and the Township of Ryerson and repeal by-law #21-2022 was read in its entirety and passed by resolution.

By-law #53-2025 being a by-law to enter into a lease agreement for 431 Berriedale Road with Hans Junger was read in its entirety and passed by resolution.

**REPORTS:**

Council reviewed the draft minutes from the July 3, 2025 AHHC meeting. The next meeting will be held on September 4, 2025. An update was provided regarding surveys that are being distributed throughout the region. A report was given regarding a delegation that was made at the AMO Conference.

Council reviewed the draft minutes from the August 5, 2025 TRI Council Informal Sub-Committee meeting. The next meeting will be held on September 15, 2025. Council discussed the Committee's next steps. Questions were asked and answered.

A verbal report was given on the August 14, 2025 DSSAB meeting. The DSSAB report was circulated for Council and staff review.

A verbal report was given on the August 20, 2025 Library Board meeting. No meeting in August.

A verbal report was given on the August 21, 2025 Agricultural Society meeting.

Council discussed the August 25, 2025 TRI Council meeting. The next meeting will be held on October 27, 2025.

# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

## **MINUTES**

August 26, 2025

### **CORRESPONDENCE:**

Council reviewed a letter from the Municipality of West Nipissing requesting support in petitioning the province to request a moratorium on aerial spraying of glyphosate in the Nipissing Forest. Council passed a supporting resolution.

Council reviewed a letter from the MNR's Development and Hazard Policy Branch proposing regulations to support the implementation of the Geologic Carbon Storage Act, 2025. Carbon storage involves injecting captured carbon dioxide into deep geological formations for permanent storage and is a critical tool for managing emissions.

Council reviewed a letter from the MNR's Development and Hazard Policy Branch proposing regulation updated to certain operational policies under the Aggregates Resource Act.

Council reviewed the June 2025 Monthly Jobs Report and the July 2025 Labour Focus Report from the Labour Market Group.

Council reviewed an Ontario News Release advising that Ontario is investing \$7.7 million to support Indian Residential School Survivors.

Council reviewed an Ontario News Release advising that Ontario is launching a Protect Ontario Financing Program to support sectors impacted by U.S. tariffs.

Council reviewed an Ontario News Release advising that Ontario is investing \$13 million to build and maintain Northern winter roads.

Council reviewed an Ontario News Release advising that Ontario is investing \$75 million to train more students for in-demand jobs in construction.

Council reviewed a letter from Ombudsman Ontario providing a copy of the 2024-2025 annual report. The hard copy of the report is available in the Clerk's office.

Council reviewed a media release from Energy Storage Canada and Energy Safety Response Group providing new guidance answering common questions and myths about BESS systems for municipalities.

### **UNFINISHED BUSINESS:**

Council reviewed the Staff Report from the CAO providing position descriptions and job evaluation reports for the Manager of Municipal Law Enforcement and Municipal Law Enforcement Officer positions. Council passed a resolution approving the creations of the two staff roles and directed staff to implement the changes effective September 1, 2025.

Council reviewed the resolution from the Township of Ryerson, dated August 12, 2025, supporting the Township of Armour's resolution #208 dated July 8, 2025 to Circular Materials Ontario.

Council reviewed a resolution from the Village of Burk's Falls, dated August 19, 2025 supporting the nomination of Councillor Sean Cotton as the Area 4 representative to DSSAB. Council passed a supporting resolution of the nomination.

# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

## **MINUTES**

August 26, 2025

### **NEW BUSINESS:**

Council reviewed the 2025 inspection reports on the playground structures of Doe Lake Park and Halcyon Shores Park. The swing has been repaired and we have requested a replacement bolt for the drum to be mailed to the Township.

Council reviewed the schedule for the 2025 Fall Fair.

Council discussed the potential of seeking approval and cost estimates for the installation of a multi-use path along the section of Highway 520 between the Village of Burk's municipal boundary and Commercial Drive.

### **RESOLUTIONS:**

Resolution #258 - Moved by Rod Blakelock, seconded by Jerry Brandt; That the Council of the Township of Armour approve the minutes of the regular council meeting held on August 12, 2025 as circulated. Carried

Resolution #259 - Moved by Dorothy Haggart-Davis, seconded by Jerry Brandt; That the Council of the Township of Armour have read and approve By-law #52-2025 being a by-law to enter into a Library Agreement with The Village of Burk's Falls and the Township of Ryerson and that we authorize the Mayor and Deputy Clerk to sign this by-law and affix the seal of the Corporation thereto. Carried

Resolution #260 - Moved by Rod Blakelock, seconded by Dorothy Haggart-Davis; That the Council of the Township of Armour have read and approve By-law #53-2025 being a by-law to enter into a lease agreement for 431 Berriedale Road with Hans Junger and that we authorize the Mayor and Deputy Clerk to sign this by-law and affix the seal of the Corporation thereto. Carried

Resolution #261 - Moved by Jerry Brandt, seconded by Dorothy Haggart-Davis; That the Council of the Township of Armour supports the Municipality of West Nipissing and formally requests that the Honourable Mike Harris Jr., Minister of Natural Resources and Forestry, reconsider the planned use of glyphosate-based herbicides in the Nipissing Forest and suspend the aerial spraying initiative until further independent research and updated risk assessments are completed and reviewed. Carried

Resolution #262 - Moved by Dorothy Haggart-Davis, seconded by Rod Blakelock; That the Council of the Township of Armour hereby receives the Staff Report from the CAO dated August 26, 2025 and approves the position descriptions and job evaluation results for the Manager of Municipal Law Enforcement and Municipal Law Enforcement Officer positions;

And Further That Council approves the creation of the title "Manager of Municipal Law Enforcement";

And Further That Staff be directed to implement these changes effective September 1, 2025. Carried

Resolution #263 - Moved by Dorothy Haggart-Davis, seconded by Rod Blakelock; Whereas the District of Parry Sound Services Board Area 4 Representative has forfeited their position,

And Whereas there is a requirement for a new Area 4 Representative on the Board;

Now Therefore be it resolved that the Council of the Township of Armour rescinds Motion #134 dated May 9, 2023 nominating Councillor Ryan Baptiste;

And Hereby supports the nomination of Councillor Sean Cotton from the Village of Burk's Falls to represent Area 4 on the District of Parry Sound Social Services Board. Carried



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**MINUTES**

August 26, 2025

**RESOLUTIONS: cont'd.**

Resolution #263 - Moved by Wendy Whitwell, seconded by Dorothy Haggart-Davis; That the Council of the Township of Armour adjourns this regular council meeting at 8:35 p.m. until the next regular council meeting scheduled for September 9, 2025, or at the call of the Mayor or the Clerk. Carried

\_\_\_\_\_  
Rod Ward, Mayor

\_\_\_\_\_  
Dave Gray, CAO/Deputy Clerk

**LIST OF PROPOSED RESOLUTIONS FOR SEPTEMBER 9, 2025**

**ITEM # ON AGENDA**

(1)

That the Council of the Township of Armour approves the minutes of the TRI council meeting held on August 25, 2025 as circulated.

**ITEM # ON AGENDA**

(2)

That the Council of the Township of Armour approves the minutes of the regular council meeting held on August 26, 2025 as circulated.

**ITEM # ON AGENDA**

(4)

WHEREAS the Province of Ontario, through the Ministry of the Environment, Conservation and Parks (MECP), transitioned the cost of the Blue Box Programs to a full producer responsibility (100% cost recovery) model, under Ontario Regulation 391/21 (Blue Box Regulation), made pursuant to the Resource Recovery and Circular Economy Act, 2016;

AND WHEREAS under the new framework, producers are individually and collectively responsible for operating and fully funding Blue Box collection systems, effective July 1, 2023, with municipal transition dates phased in through to 2026;

AND WHEREAS municipalities are no longer required to operate Blue Box collection systems after their designated transition date, resulting in the potential for stranded municipal assets, such as materials recovery facilities, vehicles, bins, depots, and other capital investments, which may not be compensated under the new regulatory framework;

AND WHEREAS the Council of the Township of Armour has historically invested in waste diversion programs and infrastructure to meet provincial mandates and local service expectations;

AND WHEREAS the successful transition to the producer responsibility model requires clarity on asset management, fair compensation for stranded assets, and ongoing communication between municipalities, producers, and the Province to ensure a seamless transition for residents;

AND WHEREAS municipalities continue to have an interest in ensuring that Blue Box programs remain accessible, efficient, and effective for residents throughout and after the transition period;

AND WHEREAS the Municipal Corporation of the Township of Armour has formally declined the extension to contract made by Circular Materials through the Change Notice dated June 27, 2025;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour hereby:

1. Requests that the Ministry of the Environment, Conservation and Parks, and Producer Responsibility Organizations (PROs), work collaboratively with municipalities to address the financial and operational risks of stranded assets;
2. Advocates for transparent processes, fair compensation, and timely communication to protect municipal investments and ensure service continuity for residents; and
3. Directs that a copy of this resolution be forwarded to the Premier of Ontario, the Minister of the Environment, Conservation and Parks, Chief Executive Officer of Circular Materials, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities for their information and support.

**ITEM # ON AGENDA**

(6)

That the Council of the Township of Armour approve the 2024 consolidated financial statements, the 2024 Trust Funds financial statements, the 2024 TRI R Waste Management financial statements and the 2024 Almaguin Community Economic Development financial statements for the Township of Armour as presented by our auditors, Doane Grant Thornton. Furthermore, the Council authorize the Treasurer to sign the representation letters as presented by our Auditors.

**ITEM # ON AGENDA**

(11)

That the Council of the Township of Armour approves the September 2025 accounts, in the amount of \$746,113.45 for payment, and the Mayor and the Treasurer are hereby authorized to sign cheques for same.

**ITEM # ON AGENDA**

(12)

That the Council of the Township of Armour accept the application for a zoning amendment, submitted by Donald Murphy to amend the definitions of "Development" and "Lot Area" and modifications to the "Wetlands Protection Zone" and request the municipal planner proceed with drafting the zoning by-law amendment.

**ITEM # ON AGENDA**

(13)

That the Council of the Township of Armour have read and approved By-law #54-2025 being a by-law to confirm the proceedings of Council at its August 2025 meetings and that we authorize the Mayor and Clerk to sign this by-law and affix the seal of the Corporation thereto.

**ITEM # ON AGENDA**

(20)

That the Council of the Township of Armour supports the extension of Health Human Resources Recruiter funding to the Muskoka Almaguin Ontario Health Team in the amount of \$1,000 per year for a further three-year term, covering the years 2026, 2027, and 2028.

**ITEM # ON AGENDA**

(22)

That the Council of the Township of Armour supports the Municipality of Tweed's resolution #355 and requests that all levels of government as well as our manufacturing partners form a working group to ensure that our waste disposal issues can be resolved quickly, efficient and effectively with the use of incineration, more robust recycling programs and sustainable practices.

**ITEM # ON AGENDA**

(39)

That the Staff Report from the Municipal Clerk dated September 9, 2025, regarding the maintenance of the Doe Lake Washroom be received and that the Council of the Township of Armour directs staff to investigate the replacement of the water pump and to issue a Request for Quotes (RFQ) for cleaning services as the preferred approach for the 2026 operating season of the Doe Lake Municipal Park washrooms.

OR

That the Staff Report from the Municipal Clerk dated September 9, 2025, regarding the maintenance of the Doe Lake Washroom be received and that the Council of the Township of Armour directs staff to close the facility and rent portable washrooms as the preferred approach to offering facilities at the Doe Lake Municipal Park.



**ITEM # ON AGENDA**

That the Council of the Township of Armour hereby move into closed session at \_\_\_\_\_ p.m. as per Section 239(2) (b) and (c) of the Municipal Act to discuss personal matters about an identifiable individual, including municipal or local board employees, a proposed or pending acquisition or disposition of land by the municipality or local board.

**ITEM # ON AGENDA**

That the Council of the Township of Armour hereby adjourn and move out of closed session at \_\_\_\_\_ p.m. and report.

**ITEM # ON AGENDA**

That the Council of the Township of Armour adjourns this regular council meeting at \_\_\_\_\_ p.m. until the next regular council meeting scheduled for September 23, 2025 or at the call of the Mayor or the Clerk.



## WASTE MANAGEMENT REPORT – SEPTEMBER 9, 2025

### BUDGET & FINANCIAL

- Skid Steer – electrical wiring harness and speed sensor. New issue with module for hydraulics.
- Preparing Draft Budget with revised 10-year capital plan for Council review.
  - Are there any items/recommendations from Council for 2026?
  - In researching the “Empty Bottle Dealer”, the next step would be a representative from The Beer Store would assess the site to ensure it meets their safety standards for delivery and then the paperwork. Two options, purchase empties from customers at the site, we receive the value of the returns plus a commission of 15% of the total return value or Commercial Hauler, we do not purchase, just collect and receive the value of the returns without commission.

### ONGOING BUSINESS

- Post Transition Report with Resolution – Attached.
- Awaiting Ministry report on landfill inspection.

### BAG TALLY – GATE INFORMATION 2025

BAG TALLY	ARMOUR		BURKS FALLS	RYERSON		TOTAL OF ALL
January 2025	1,181	208	71	824	37	2,321
February 2025	1,009	139	63	646	23	1,880
March 2025	1,223	258	147	759	50	2,437
April 2025	1,278	196	143	900	19	2,536
May 2025	1,747	230	120	1,041	46	3,184
June 2025	1,724	345	181	1,138	116	3,504
July 2025	2,433	616	244	1,405	152	4,850
August 2025	2,417	823	195	1,464	154	5,053
<b>TOTAL 2025</b>	<b>15,827</b>		<b>1,164</b>	<b>8,774</b>		<b>25,765</b>
<b>2025 % OF TOTAL</b>	<b>61.428%</b>		<b>4.518%</b>	<b>34.054%</b>		<b>100%</b>
January 2024	1,013	171	107	701	30	2,022
February 2024	1,032	117	116	617	19	1,901
March 2024	1,196	173	212	738	20	2,339
April 2024	1,331	150	145	855	27	2,508
May 2024	1,583	210	242	978	21	3,034
June 2024	1,616	271	246	1,092	66	3,291



## WASTE MANAGEMENT REPORT – SEPTEMBER 9, 2025

July 2024	2,497	523	288	1,296	117	4,721
August 2024	2,427	813	248	1,563	175	5,226
TOTAL 2024	15,123		1,604	8,315		25,042
2024 % OF TOTAL	60.391%		6.405%	33.204%		100%
January 2023	956	178	130	631	34	1,929
February 2023	960	155	95	578	10	1,798
March 2023	1,185	116	100	681	17	2,099
April 2023	1,395	150	190	922	23	2,680
May 2023	1,541	163	140	864	0	2,708
June 2023	1,707	294	100	1,082	20	3,203
July 2023	2,589	486	246	1,277	128	4,726
August 2023	2,218	795	150	1,392	279	4,834
TOTAL 2023	14,888		1,151	7,938		23,977
2023 % OF TOTAL	62.093%		4.800%	33.107%		100%





## STAFF REPORT

**Date:** September 9, 2025  
**To:** Mayor and Council  
**From:** Amy Tilley, Waste Management Administrator  
**Subject:** Post-Transition Negotiations 2026 - 2028

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### Recommendation

That Council adopt the attached resolution regarding the transition of the Blue Box program under Ontario Regulation 391/21, and that the resolution be circulated to the Premier of Ontario, the Minister of the Environment, Conservation and Parks, the Chief Executive Officer of Circular Materials, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities for information and support.

### Purpose

The purpose of this report is to inform Council of the implications of Ontario Regulation 391/21 under the *Resource Recovery and Circular Economy Act, 2016* on municipal Blue Box operations. Identify the risks of stranded municipal assets resulting from the transition to full producer responsibility and to seek Council's approval of a formal resolution to advocate for fair compensation, transparency, and collaboration with the Province and Producer Responsibility Organizations (PROs).

### Background

In 2021, the Province enacted Ontario Regulation 391/21 under the *Resource Recovery and Circular Economy Act, 2016*. This regulation transitions the Blue Box program from the previous shared-cost model (50% municipal, 50% producer-funded) to a full producer responsibility model between 2023 and 2026.

Key features of the new framework include:

- Producers assuming 100% financial and operational responsibility for Blue Box collection and processing.
- A standardized list of materials accepted province-wide.
- Municipalities no longer responsible for Blue Box collection after their transition date.

While the intent is to improve environmental outcomes and reduce municipal costs, the transition also creates the risk of stranded municipal assets—such as depots, materials recovery facilities, vehicles, and Blue Box containers—that were acquired under the former provincial framework but may now be obsolete or uncompensated.

The Township of Armour has invested significantly in waste diversion infrastructure to comply with provincial mandates and provide effective services to residents. Circular Materials (the PRO responsible for the Common Collection System) has issued transition-related notices,

-RESOLUTION-



## STAFF REPORT

including a contract extension change notice dated June 27, 2025, which the Township has formally declined.

### Analysis

The Province originally articulated three guiding principles for the transition:

1. **Improving Environmental Outcomes** – consistent material lists, resource recovery, and waste reduction.
2. **Reducing Costs and Burden for Business** – shifting costs from municipalities and taxpayers to producers.
3. **Supporting Economic Growth and Innovation** – job creation, private-sector investment, and market development for recovered materials.

However, several emerging challenges affect municipalities:

- **Loss of Local Control:** Collection methods are now dictated by producers with limited municipal input, creating operational and safety concerns.
- **Contracting Imbalances:** Negotiations with PROs have not addressed stranded municipal assets or recognized past municipal efficiencies.
- **Financial Inequity:** Without a compensation mechanism, municipalities may be left with significant sunk costs in unused infrastructure.

Given these issues, municipalities must advocate collectively for fair compensation for stranded assets. The ability to amend forced collection methods where necessary. Transparent communication and collaboration during the transition process.

### Financial / Operational Impact

- The Township faces potential financial risk from unrecoverable investments in waste diversion infrastructure (vehicles, bins, depots, and related capital assets).
- Operational adjustments will be required as the Township relinquishes direct responsibility for Blue Box collection but continues to respond to resident concerns.
- Without provincial or producer compensation, stranded assets could become a liability on municipal balance sheets.

### Next Steps

- Adoption of the resolution by Council to formalize Armour's position.
- Circulation of the resolution to the Province, PROs, AMO, and Ontario municipalities.
- Continued monitoring of transition developments and coordination with neighbouring municipalities and associations.





## STAFF REPORT

### Resolution

**WHEREAS** the Province of Ontario, through the Ministry of the Environment, Conservation and Parks (MECP), transitioned the cost of the Blue Box Programs to a full producer responsibility (100% cost recovery) model, under Ontario Regulation 391/21 (Blue Box Regulation), made pursuant to the *Resource Recovery and Circular Economy Act, 2016*;

**AND WHEREAS** under the new framework, producers are individually and collectively responsible for operating and fully funding Blue Box collection systems, effective July 1, 2023, with municipal transition dates phased in through to 2026;

**AND WHEREAS** municipalities are no longer required to operate Blue Box collection systems after their designated transition date, resulting in the potential for stranded municipal assets, such as materials recovery facilities, vehicles, bins, depots, and other capital investments, which may not be compensated under the new regulatory framework;

**AND WHEREAS** the Council of the Township of Armour has historically invested in waste diversion programs and infrastructure to meet provincial mandates and local service expectations;

**AND WHEREAS** the successful transition to the producer responsibility model requires clarity on asset management, fair compensation for stranded assets, and ongoing communication between municipalities, producers, and the Province to ensure a seamless transition for residents;

**AND WHEREAS** municipalities continue to have an interest in ensuring that Blue Box programs remain accessible, efficient, and effective for residents throughout and after the transition period;

**AND WHEREAS** the Municipal Corporation of the Township of Armour has formally declined the extension to contract made by Circular Materials through the Change Notice dated June 27, 2025;

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Township of Armour hereby:

1. **Requests** that the Ministry of the Environment, Conservation and Parks, and Producer Responsibility Organizations (PROs), work collaboratively with municipalities to address the financial and operational risks of stranded assets;
2. **Advocates** for transparent processes, fair compensation, and timely communication to protect municipal investments and ensure service continuity for residents; and
3. **Directs** that a copy of this resolution be forwarded to the Premier of Ontario, the Minister of the Environment, Conservation and Parks, Chief Executive Officer of Circular Materials, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities for their information and support.





OFFICE OF THE ROAD SUPERVISOR

**DISTRICT OF PARRY SOUND**

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## **STAFF REPORT**

**Date:** September 9, 2025  
**To:** Council  
**From:** Dave Creasor, Roads Supervisor  
**Subject:** September Monthly Update

---

### **Recommendation**

That the Staff Report from the Roads Supervisor dated September 9, 2025, regarding the September Update be received for information.

### **1. Weather Events and Response**

In early July (July 6-7), a significant rainfall event severely impacted areas of the Township, causing roadway washouts and flooding. Outstanding repairs include:

- Expansion joint on West side Pickerel and Jack Lake Road bridge at Richard Thomas Park: This emergency repair must be completed before winter. A road closure will be required to facilitate the removal of the existing expansion joint and installation of a new one. Tulloch Engineering has collaborated with Watson Bowman to design and replace the expansion joint. This work, being specialized, is in the quoting phase. Notably, Watson Bowman is our sole supplier for this type of work due to the specialized nature of the product.
- Bridge at South Horn: Trees are currently lodged under the bridge.
- Culvert replacements: Spot ditching has been completed with a contracted Gradall and trucks on severely impacted areas including Pevensey Road, North Pickerel Lake Road, Colbourne Road, Lake Shore Road, Lakeview Crescent, and Chetwynd Road.

## **1. Upcoming Operations**

- Line painting: Scheduled on Berriedale Road and South Service Road for the week of September 8<sup>th</sup>.
- Roadside brushing: Planned for Skyline Drive and Three Mile Lake Road.

## **2. Ferguson Road Rehabilitation and Construction**

- Daily road closures are scheduled from Monday, September 8<sup>th</sup> through Thursday, September 11<sup>th</sup> from 9:00 am to 3:00 pm. These closures, necessary for road works, will allow property access along Ferguson Road but will restrict through traffic. School buses will not be affected. The closures will progress from culvert to culvert each day.
- Pulverization of Ferguson Road is planned for Monday, September 29<sup>th</sup>.
- Gravel hauling and placement are scheduled from Monday, October 6<sup>th</sup> through Friday, October 24<sup>th</sup>.

## **3. North Pickerel Lake Bridge Construction**

- The prefab bridge has been installed in eight sections.
- The pouring of wing walls is scheduled for the week of September 8<sup>th</sup>.
- The updated proposed schedule we received from the contractor is demobilization of Friday October 10, 2025. Staff will be updating public notice for road closure extension to accommodate the schedule update.

## **4. Cogeco Fibre Optic Internet Project**

- A contractor for Cogeco has begun installing underground fibre optic cables on Cherry Hill Road from Deer Lake Road and on Chetwynd Road from the Kearney end.
- This installation involves plowing conduit along the edges of gravel roads at a depth of 450mm (18") to 600mm (24"), whereas on paved roads, directional drilling at a depth of 450mm (18") to 600mm (24") will be practiced. With a depth of (24") 600mm below culverts where feasible.
- Culvert locations will be marked before installation, and the contractor is liable for the replacement of any damaged culverts during the process.
- Each conduit will carry 14 fibre optic bundles.

## **5. Equipment Update**

- The 2004 Rubber Tire Excavator is scheduled for replacement as part of our asset management plan. Currently, it is out of service due to persistent transmission issues, and a rental excavator is being utilized to maintain operations. Considering the recurring problems with this machine, a proposal for its replacement will be presented to the Council for consideration in the coming months.

Respectfully submitted,  
Dave Creasor AS.c.t., CRS  
Roads Manager  
Township of Armour





# The Municipal Corporation of the Township of Armour

For the year ended December 31, 2024

Report to Council  
Audit strategy and results

September 9, 2025

Judy Kleinhuis, CPA, CA  
Principal  
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E [Judy.Kleinhuis@doane.gt.ca](mailto:Judy.Kleinhuis@doane.gt.ca)



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# Appendices

Appendix A – Overview and approach
Appendix B – Audit plan and risk assessment
Appendix C – Auditing developments
Appendix D – Accounting developments
Appendix E – Cybersecurity
Appendix F – Draft independent auditor's report
Appendix G – Draft management representation letter

# Executive summary

## Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of The Municipal Corporation of the Township of Armour (the "Municipality") for the year ended December 31, 2024. This communication will assist Council in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of Council and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated March 4, 2025, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable	[Timing/Status]
Report on the December 31, 2024 consolidated financial statements	
Report on the December 31, 2024 TRI R Committee financial statements	
Report on the December 31, 2024 Almaguin Community Economic Development financial statements	

Deliverable	[Timing/Status]
Report on the December 31, 2024 Trust Funds financial statements	
Communication of audit strategy and results	

## Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Municipality and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at September 9, 2025:

- Receipt of signed management representation letter (a draft has been attached in **Appendix G**)
- Approval of the consolidated financial statements by Council
- Procedures regarding subsequent events

Our responsibility is to form an opinion on the consolidated financial statements. We are also required to communicate matters that impact our standard auditor's report, including key audit matters or modifications to the reports.

A copy of our draft auditor's opinion is included in **Appendix F**.

## Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the consolidated financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the consolidated financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in **Appendices A and B**.

# Audit risks and results

We have executed our audit in accordance with our approach summarized in **Appendices A and B**. We highlight our significant findings in respect of economic factors, significant transactions, risks, accounting practices and other areas of focus.

## Significant risks

Area of focus	Why there is a risk	Our response and findings
<b>Fraud risk from revenue recognition</b>	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to revenue recognized under revenue from grants.</p> <p>There is a risk that surplus grant revenue received will not be repaid by recognizing fictitious or ineligible expenditures.</p> <p>There is also a risk that revenue from conditional grants will be recognized prior to stipulations under the grant agreement being met.</p>	<p>Traced a sample of transactions to verify that the grant expenditure was eligible and recognized in the correct period.</p> <p>Reviewed grant agreements to ensure grant stipulations were being met.</p> <p>No exceptions noted.</p>
<b>Fraud risk from management override</b>	<p>This is a presumed fraud risk.</p> <p>The risk primarily relates to the fact that management can use journal entries to override internal controls.</p>	<p>Procedures performed to test journal entries and accounting estimates.</p> <p>No exceptions noted.</p>
<b>Fraud risk from lack of segregation of duties</b>	<p>A lack of segregation of duties increases the risk of errors and fraud going undetected.</p> <p>The risk primarily relates to unauthorized changes to pay rates by those who have access to the payroll Masterfile.</p>	<p>For employees who have access to the payroll Masterfile, agree their pay rate from the payroll Masterfile to the approved pay rates (per Council Resolution and/or by-law).</p> <p>No exceptions noted.</p>



# Accounting practices

Area of focus	Matter	Our response and findings
PS 3400 Revenue	<p>Section PS 3400 provides a framework for recognizing revenue by distinguishing between revenue that arises from transactions that include performance obligations from transactions that do not have performance obligations.</p> <p>As per the new Section, revenues, including gains, are defined as increases in economic resources, either by way of increases of assets or decreases of liabilities, resulting from operations, transactions, and events of the accounting period.</p>	<ul style="list-style-type: none"> <li>On January 1, 2024, the Municipality adopted PS 3400 prospectively.</li> <li>The Municipality has identified performance obligations associated with building permits, including inspections and approvals. Revenue from building permits is recognized when these performance obligations are satisfied, either at a point in time upon issuing the permit or over time through ongoing inspections and approvals.</li> <li>At December 31, 2024, the Municipality recorded deferred building permit revenue of \$117,604 of which \$76,604 relates to building fees collected prior to January 1, 2024.</li> <li>An understatement of deferred revenue of \$11,759 relating to building permits has been identified as a result of our audit procedures (as has been reported on the schedule of unadjusted misstatements on page 5).</li> </ul>
Accounting estimates	<p>Significant accounting estimates include estimated useful lives of tangible capital assets and asset retirement obligations.</p>	<ul style="list-style-type: none"> <li>Tangible capital assets are amortized on a straight-line basis over their estimated useful lives. Estimated useful lives of tangible capital assets are determined by Council from historical information and results and were approved through by-law #15-2016. Amortization expense in 2024 appears reasonable based on estimated useful lives per by-law #15-2016.</li> <li>An asset retirement obligation relating to landfill closure and post-closure care requirements has been identified in accordance with industry standards. Estimated expenditures related to the closure and subsequent maintenance of this site is recognized in the financial statements at the date the legal obligation arose. This estimate includes management's assumptions on inflation rate and discount rate. Based on our audit procedures, we have concluded that management's estimated ARO relating to landfill closure and post-closure care requirement appears reasonable.</li> </ul>

# Adjustments and uncorrected misstatements

## Adjustments

We have no adjusted misstatements to report.

## Uncorrected misstatements

Our audit identified the unadjusted non-trivial misstatements noted below.

Description	Increase (Decrease)		Balance sheet		Income effect
	Assets	Liabilities	Accumulated Surplus	Annual Surplus	
To record understatement of deferred revenue on building permits	\$ -	\$11,759	\$ -	\$ (11,759)	
Total uncorrected misstatements	\$ -	\$11,759	\$ -	\$ (11,759)	

We have discussed the unadjusted misstatement with management and requested that the identified amount be adjusted. The amount has not been adjusted as it is an estimate and is not considered material to the financial statements as a whole.

## Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

# Other reportable matters

## Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations.

## Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage.

A breach in cybersecurity could create a reputational risk to you, as well as resulting in financial liabilities. As part of our risk assessment and planning procedures, we inquire of management regarding whether any cybersecurity

breaches have been detected and, if we become aware of a breach or specific cybersecurity risk, we consider the impact to the audit; however, a financial statement audit is not designed to provide assurance on cybersecurity and should not be relied upon to identify cybersecurity risks or breaches.

In **Appendix E**, we discuss the general nature of cybersecurity threats and how organizations can go about improving cybersecurity.

## Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Municipality
- Confirming the independence of our engagement team members

We have determined that the following information should be brought to your attention:

- New engagement quality management standards were released for fiscal periods starting on or after December 15, 2022. Due to familiarity threat of the engagement principal on the audit file, we introduced an engagement quality reviewer for the 2024 year.



# Technical updates – highlights

## Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Municipality in future years include:

- Section PS 1202 Financial Statement Presentation
- Conceptual Framework for Financial Reporting in the Public Sector

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Municipality, are included in **Appendix D**. If you have any questions about these changes, we invite you to raise them during our next meeting. We will be pleased to address your concerns.

## Assurance

Assurance standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Municipality and our communication with Council include:

- Potential revisions to CAS 500 Audit Evidence
- Potential revisions to CAS 570 Going Concern
- Potential revisions to CAS 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
- Proposed Canadian Standard on Sustainability Assurance (CSSA) 5000, General Requirements for Sustainability Assurance Engagements

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Municipality, are included in **Appendix C**. If you have any questions about these changes, we invite you to raise them during our next meeting. We will be pleased to address your concerns.



# Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

<b>Role of Council</b>	<ul style="list-style-type: none"><li>• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention</li><li>• Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting</li><li>• Approve the nomination and compensation of external auditors</li><li>• Directly oversee the work of the external auditors including reviewing and discussing the audit plan</li></ul>
<b>Role of management</b>	<ul style="list-style-type: none"><li>• Prepare financial statements in accordance with Canadian public sector accounting standards</li><li>• Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud</li><li>• Exercise sound judgment in selecting and applying accounting policies</li><li>• Prevent, detect and correct errors, including those caused by fraud</li><li>• Provide representations to external auditors</li><li>• Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements</li></ul>
<b>Role of Doane Grant Thornton LLP</b>	<ul style="list-style-type: none"><li>• Provide an audit opinion that the financial statements are in accordance with Canadian public sector accounting standards</li><li>• Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)</li><li>• Maintain independence and objectivity</li><li>• Be a resource to management and to those charged with governance</li><li>• Communicate matters of interest to those charged with governance</li><li>• Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters</li></ul>

## Audit approach

Our understanding of the Municipality and its operations drives our audit approach, which is risk based and specifically tailored to The Municipal Corporation of the Township of Armour.

### The five key phases of our audit approach



Phase	Our approach
<b>1. Planning</b>	<ul style="list-style-type: none"><li>• We obtain our understanding of your operations, internal controls and information systems</li><li>• We plan the audit timetable together</li></ul>
<b>2. Assessing risk</b>	<ul style="list-style-type: none"><li>• We use our knowledge gained from the planning phase to assess financial reporting risks</li><li>• We customize our audit approach to focus our efforts on key areas</li></ul>
<b>3. Evaluating internal controls</b>	<ul style="list-style-type: none"><li>• We evaluate the design of controls you have implemented over financial reporting risks</li><li>• We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls</li><li>• We provide you with information about the areas where you could potentially improve your controls</li></ul>
<b>4. Testing accounts and transactions</b>	<ul style="list-style-type: none"><li>• We perform tests of balances and transactions</li><li>• We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency</li></ul>
<b>5. Concluding and reporting</b>	<ul style="list-style-type: none"><li>• We conclude on the sufficiency and appropriateness of our testing</li><li>• We finalize our report and provide you with our observations and recommendations</li></ul>

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

## Materiality

The purpose of our audit is to provide an opinion as to whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards as at December 31, 2024. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the consolidated financial statements, our audit opinion and whether the matters should be brought to your attention.

Our materiality for the current audit was \$140,000 for the consolidated financial statements, \$10,000 for the Tri-R Committee and \$10,000 for ACED.

## Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the consolidated financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the consolidated financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the consolidated financial statements

- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

## Quality management

We have a robust system of quality management that forms a core part of our client service and is designed to ensure the firm is meeting its quality objectives by designing responses to address identified quality risks. We combine numerous specific responses including the application of our internationally developed audit methodology, advanced audit technology, rigorous review procedures, mandatory professional development requirements, and the use of specialists to consistently deliver high quality audit services to our clients. We also monitor the design, implementation and operating effectiveness of each element of our system of quality management to ensure that we are appropriately addressing the quality risks and to identify deficiencies and required remedial actions in the system of quality management. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality management and would be pleased to discuss any aspect with you at your convenience.

## Data analysis software

We apply our audit methodology using advanced software tools. Doane Grant Thornton continues to invest in developing industry-leading advanced audit data analytics tools.

### IDEA

IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries.



# Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

## Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
Tax Revenue	The revenue and receivables from taxes levied may not be valid due to taxpayer collections being misapplied by those recording the receipt.	Test accounts receivable using statistical sampling. Review of tax revenue recorded in relation to 2024 tax by-law. No exceptions noted.
Operating Expenses	There is a risk that payables related to core activities are understated or not recorded in the correct period.	Review supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals. Perform subsequent payments testing. No exceptions noted.
Tangible capital assets	There is a risk that capital asset activity is not valid.	Test significant additions for existence and to ensure adherence to procurement policies. No exceptions noted.

## Group audit

In forming our opinion on the financial statements, we planned to perform work on the financial information of the components as follows:

Component [subsidiary or division]		Audit response and engagement team involvement
<b>Burk's Falls, Armour and Ryerson Tri-R Committee</b>	Doane Grant Thornton LLP	Performed a financial statement audit on the standalone financial statements of the Tri-R Committee using a lower materiality level. Sufficient audit procedures were performed on the Tri-R Committee to issue a separate opinion on the component's financial statements.
<b>Almaguin Community Economic Development</b>	Doane Grant Thornton LLP	Performed a financial statement audit on the standalone financial statements of ACED using a lower materiality level. Sufficient audit procedures were performed on ACED to issue a separate opinion on the component's financial statements.
<b>Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre</b>	Doane Grant Thornton LLP	Performed a financial statement audit on the standalone financial statements of the Arena using a lower materiality level. Sufficient audit procedures were performed on the Arena to issue a separate opinion on the component's financial statements.
<b>Burk's Falls, Armour and Ryerson Union Public Library</b>	Doane Grant Thornton LLP	Performed a financial statement audit on the standalone financial statements of the Library using a lower materiality level. Sufficient audit procedures were performed on the Library to issue a separate opinion on the component's financial statements.
<b>Burk's Falls and District Fire Department</b>	KPMG LLP	Reviewed the draft audited financial statements prepared by the Township of Ryerson and performed targeted enquiries of their auditors.

We coordinated our audit efforts between engagements and discussed relevant audit matters such as materiality, risk assessment, areas of audit focus, timing and required information for our audit of the financial statements.

# Appendix C – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p><b>Potential revisions to CAS 500 Audit Evidence</b></p> <p>The current audit evidence standard was issued many years ago. Since then, developments in technology have affected how entities operate and process information and how audits are performed. In December 2020, the IAASB initiated a project to revise the current standard to respond to changes in the business environment. The Exposure Draft proposes several key changes:</p> <ul style="list-style-type: none"> <li>• To respond to changes in the information auditors use, including the nature and source of the information, a set of attributes has been developed to enhance the auditor's principle-based judgments related to audit evidence in a wide variety of circumstances. Enhancements and clarifications have also been made regarding the auditor's role when using information prepared by management's expert</li> <li>• To modernise the standard and support a principles-based approach that recognises the evolution in technology, new application material has been added, including explanations of how automated tools may affect auditor bias and examples that recognise the use of technology by the entity or the auditor</li> </ul> <p>To foster professional skepticism when making judgments about information to be used as audit evidence and sufficient appropriate audit evidence, language has been added to emphasise the importance of maintaining professional skepticism at various stages, such as when attempting to ensure that audit procedures are being designed and performed in an unbiased manner</p>	<p>The comment period for the Exposure Draft ended on March 15, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2025, but the exact effective date will depend on when the standard is approved.</p>	<p>No impact on 2024 audit.</p>
<p><b>Potential revisions to CAS 570 Going Concern</b></p> <p>Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management's use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users have raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity's ability to continue as a going concern. This led the IAASB to initiate a project to revise the standard. In April 2023, the IAASB issued its Exposure Draft and the AASB has issued a corresponding Exposure Draft. The Exposure Draft proposes several key changes, which include:</p> <ul style="list-style-type: none"> <li>• Defining material uncertainty related to going concern</li> <li>• Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) <i>Identifying and Assessing the Risks of Material Misstatement</i></li> <li>• Enhancing the auditor's evaluation of management's going concern assessment, including requirements to support the auditor's application of professional skepticism</li> <li>• Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so</li> <li>• Enhancing the auditor's consideration of information related to management's going concern assessment that becomes available to the auditor after the date of the auditor's report but before the date the financial statements are issued</li> </ul>	<p>The comment period for the Exposure Draft ended on July 31, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2026, but the exact effective date will depend on when the standard is approved.</p>	<p>No impact on 2024 audit.</p>



Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
Adding requirements to enhance communications about going concern in the auditor's report		
<p><b>Potential revisions to CAS 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i></b></p> <p>High quality audits contribute to the efficiency of capital markets and financial stability. In recent years, corporate failures and scandals have brought the topic of fraud to the forefront and led to questions from stakeholders about the role and responsibilities of the auditor relating to fraud in an audit of financial statements. This led the IAASB to initiate a project to revise the standard. In February 2024, the IAASB issued its Exposure Draft and the AASB has issued a corresponding Exposure Draft. The Exposure Draft proposes several key changes, which include:</p> <ul style="list-style-type: none"> <li>• Clarifying the roles and responsibilities of the auditor with respect to fraud</li> <li>• Establishing more robust requirements if fraud or suspected fraud is identified</li> <li>• Reinforcing the importance of exercising professional skepticism in fraud-related audit procedures</li> <li>• Strengthening communications through the audit with management and those charged with governance about matters related to fraud</li> </ul> <p>Adding transparency on fraud-related responsibilities and procedures in the auditor's report</p>	<p>The comment period for the Exposure Draft ended on May 6, 2024. It is expected that the effective date for the revised standard will be for periods beginning in 2026 but the exact effective date will depend on when the standard is approved</p>	<p>No impact on 2024 audit.</p>
<p><b>Proposed Canadian Standard on Sustainability Assurance (CSSA) 5000, <i>General Requirements for Sustainability Assurance Engagements</i></b></p> <p>In September 2022, the IAASB approved a project proposal to develop a new overarching standard for sustainability assurance engagements. In January 2023, the AASB approved a project proposal to concurrently adopt this international standard with any potential additional Canadian amendments, as a first of its kind Canadian Standard on Sustainability Assurance (CSSA).</p> <p>CSSA 5000 will not be a financial statement audit standard, but rather will serve as a comprehensive, standalone standard suitable for sustainability assurance engagements. It will apply to sustainability information reported across any appropriate sustainability topic, prepared according to any suitable framework, including the recently released IFRS Sustainability Disclosure Standards S1 and S2. The proposed standard is profession agnostic, supporting its use by both professional accountant and non-accountant assurance practitioners who meet the relevant ethical and quality management requirements, and will apply to both limited and reasonable assurance engagements.</p>	<p>The comment period for the Exposure Draft ended on November 6, 2023. It is expected that the effective date will be for periods beginning in 2026, but the exact effective date will depend on when the standard is approved.</p>	<p>No impact on 2024 audit.</p>
Canadian Exposure Drafts issued by the AASB	Effective date	Assessment of applicability

# Appendix D – PSAS

## Accounting developments

Public Sector Accounting Standards [updated March 31, 2025]	Effective date	Management assessment of applicability
<p><b>Section PS 1202 Financial Statement Presentation</b></p> <p>New Section PS 1202 <i>Financial Statement Presentation</i> replaces Section PS 1201 <i>Financial Statement Presentation</i>.</p> <p>The main features of the new Section include:</p> <ul style="list-style-type: none"> <li>• Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities</li> <li>• Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories</li> <li>• The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as "net debt") calculation</li> <li>• The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities</li> <li>• Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed</li> <li>• The requirement to provide a subtotal prior to financing activities in the statement of cash flow</li> <li>• Guidance on assessing the going concern assumption</li> </ul> <p>As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include:</p> <ul style="list-style-type: none"> <li>• PS 1300 <i>Government Reporting Entity</i></li> <li>• PS 2120 <i>Accounting Changes</i></li> <li>• PS 2500 <i>Basic Principles of Consolidation</i></li> <li>• PS 2510 <i>Additional Areas of Consolidation</i></li> <li>• PS 2601 <i>Foreign Currency Translation</i></li> <li>• PS 3041 <i>Portfolio Investments</i></li> <li>• PS 3060 <i>Interest in Partnerships</i></li> <li>• PS 3070 <i>Investments in Government Business Enterprises</i></li> <li>• PS 3100 <i>Restricted Assets and Revenues</i></li> <li>• PS 3160 <i>Public Private Partnerships</i></li> <li>• PS 3230 <i>Long-Term Debt</i></li> <li>• PS 3250 <i>Retirement Benefits</i></li> <li>• PS 3260 <i>Liability for Contaminated Sites</i></li> <li>• PS 3280 <i>Asset Retirement Obligations</i></li> <li>• PS 3300 <i>Contingent Liabilities</i></li> <li>• PS 3310 <i>Loan Guarantees</i></li> <li>• PS 3400 <i>Revenue</i></li> <li>• PS 3410 <i>Government Transfers</i></li> <li>• PS 3430 <i>Restructuring Transactions</i></li> <li>• PS 3450 <i>Financial Instruments</i></li> <li>• PS 4200 <i>Financial Statement Presentation by Not-for-Profit Organizations</i></li> <li>• PSG-2 <i>Leased Tangible Capital Assets</i></li> <li>• PSG-4 <i>Funds and Reserves</i></li> <li>• PSG-5 <i>Sale-Leaseback Transactions</i></li> </ul>	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted <u>only</u> if the Conceptual Framework is also adopted at the same time.</p> <p>Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.</p>	<p>No impact on 2024 consolidated financial statements</p>

Public Sector Accounting Standards [updated March 31, 2025]	Effective date	Management assessment of applicability
<ul style="list-style-type: none"> <li>PS 3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i></li> </ul>		
<p><b>Conceptual Framework for Financial Reporting in the Public Sector</b></p> <p>PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>.</p> <p>The new Conceptual Framework includes:</p> <ul style="list-style-type: none"> <li>Characteristics of public sector entities</li> <li>Objectives of financial reporting</li> <li>Primary users of financial reporting and their expectations</li> <li>Role of financial statements</li> <li>Foundations and objectives of financial statements</li> <li>Qualitative characteristics of information in financial statements</li> <li>Qualitative characteristics of information in financial statements and related considerations</li> <li>Definitions of elements</li> <li>Criteria of general recognition and derecognition; and,</li> <li>Concepts of general measurement and presentation</li> </ul> <p>As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:</p> <ul style="list-style-type: none"> <li>Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards)</li> <li>PS 1150 <i>Generally accepted Accounting Principles</i></li> <li>PS 1201 <i>Financial Statement Presentation</i></li> <li>PS 1300 <i>Government Reporting Entity</i></li> <li>PS 2100 <i>Disclosure of Accounting Policies</i></li> <li>PS 2120 <i>Accounting Changes</i></li> <li>PS 2130 <i>Measurement Uncertainty</i></li> <li>PS 2200 <i>Related Party Transactions</i></li> <li>PS 3150 <i>Tangible Capital Assets</i></li> <li>PS 3200 <i>Liabilities</i></li> <li>PS 3210 <i>Assets</i></li> <li>PS 3400 <i>Revenue</i></li> <li>PS 3430 <i>Restructuring Transactions</i></li> <li>PS 3450 <i>Financial Instruments; and</i></li> <li>PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i></li> </ul> <p>The Conceptual Framework will be applied prospectively.</p>	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted.</p>	<p>No impact on 2024 consolidated financial statements</p>



# Appendix E – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk	How Doane Grant Thornton can help
<p>As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.</p> <p>Management <b>[needs to/should continue to]</b> respond to these risks by:</p> <ul style="list-style-type: none"><li>Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks</li><li>Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes</li><li>Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed</li></ul>	<p>Raymond Chabot Grant Thornton, a Grant Thornton member firm based in Quebec, has a specialist cybersecurity division, VARS Corporation (VARS), that is at the forefront of the security industry.</p> <p>VARS can help with:</p> <ul style="list-style-type: none"><li>Providing an integrated fully managed solution for securing your organization's digital environment. With VARS you will benefit from the most advanced cybersecurity solutions in the world, including solutions such as Terranova, Secure Exchanges, Perception Point, Cynet and Cyolo. VARS offers a customizable solution that is designed to meet all your cybersecurity needs, from advanced email security to dark Web analysis.</li><li>24/7 workstation and server monitoring</li></ul> <p>Regardless of the size of your organization, VARS provides 24/7 access to a team of cybersecurity experts at no additional cost and offers comprehensive real-time protection of your environments using the best detection tools (XDR). This solution includes the support of a specialized incident response teams that can intervene at any time, 365 days of the year.</p> <ul style="list-style-type: none"><li>Virtual Chief Information Security Officers (CISOs)</li></ul> <p>VARS's virtual CISOs can empower and protect your organization without you having to recruit a specialist or hire a full-time employee. They can help you to set priorities for investments and implement a tailored protection plan that fully meets your needs and situation.</p> <p>The services and experiences described above are illustrative in nature and are intended to demonstrate our experience and capabilities in these areas. However, due to independence restrictions that apply to the <b>[entity and its affiliates]</b>, we may be unable to provide certain services as our ability to do so varies depending on individual facts and circumstances. If you would like to discuss cybersecurity risks in more detail or learn more, we would be happy to arrange a meeting. Additional information about VARS is available on the VARS website here: <a href="http://www.varscorporation.com">www.varscorporation.com</a>.</p>

# Appendix F – Draft independent auditor's report

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Township of Armour

## Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Armour ("the Municipality"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

## Basis for Opinion

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

North Bay, Canada

Chartered Professional Accountants  
Licensed Public Accountant



# Appendix G – Draft management representation letter

September 9, 2025

Doane Grant Thornton LLP  
222 McIntyre Street West  
Suite 400  
North Bay, ON P1B 2Y8

Dear Madam:

We are providing this letter in connection with your audit of the consolidated financial statements of The Corporation of the Township of Armour ("the Township") and the Township's Trust Funds as of December 31, 2023, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements and Trust Funds financial statements ("financial statements") present fairly, in all material respects, the financial position, results of operations, and cash flows of The Corporation of the Township of Armour and Trust Funds in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. 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. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

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.

We confirm, to the best of our knowledge and belief, as of September 9, 2025, the following representations made to you during your audit.

## **Financial statements**

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Township and Trust Funds as at December 31, 2024 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

**Completeness of information**

2. We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council and committee actions are included in the summaries.
3. We have provided you with unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.
6. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
7. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
8. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
9. We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

**Fraud and error**

10. We have no knowledge of fraud or suspected fraud affecting the Township or Trust Funds involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's and Trust Funds' financial statements communicated by employees, former employees, analysts, regulators or others.
12. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
13. We believe that there are no uncorrected financial statements misstatements in the Trust Funds financial statements.

15. We believe that the effects of the uncorrected financial statement misstatement summarized below is immaterial to the consolidated financial statements taken as a whole:

Description	Increase (Decrease)		Balance sheet		Income effect	
	Assets	Liabilities	Accumulated Surplus	Annual Surplus		
To record understatement of deferred revenue on building permits	\$ -	\$11,759	\$ -	\$ (11,759)		
Total uncorrected misstatements	\$ -	\$11,759	\$ -	\$ (11,759)		

### Recognition, measurement and disclosure

16. We believe that the methods, significant assumptions and data used by us in making accounting estimates and related disclosures, including those used in arriving at the fair values of financial instruments, are appropriate to achieve recognition, measurement and disclosure that are in accordance with Canadian public sector accounting standards.
17. We believe that the significant judgments made in recording asset retirement obligations have taken into account relevant information of which management is aware. The assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the Township.
18. We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
19. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
20. All related party transactions have been appropriately measured and disclosed in the financial statements.
21. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
22. 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.
23. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
24. There are no "off-balance sheet" financial instruments that exist.
25. The Township and Trust Funds did not purchase any derivative financial instruments during the year.
26. With respect to environmental matters:
- at year end, there were no liabilities or contingencies that have not already been disclosed to you;
  - liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and



c) commitments have been measured and disclosed, as appropriate, in the financial statements.

27. The Township and Trust Funds have satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Township's or Trust Fund's assets.
28. We have disclosed to you, and the Township and Trust Funds have complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
29. The Goods and Services Tax (GST) and Harmonized Sales Tax (HST) transactions recorded by the Township and Trust Funds are in accordance with the federal and provincial regulations. The GST and HST liability/receivable amounts recorded by the Township and Trust Funds are considered complete.
30. Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 *Post Employment Benefits, Compensated Absences and Termination Benefits* of the Canadian public sector accounting standards issued by the Public Sector Accounting Board.
31. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

**Other**

32. We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Township's and Trust Funds' ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

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**Alison McGregor, Treasurer**

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**THE MUNICIPAL CORPORATION OF  
THE TOWNSHIP OF ARMOUR**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

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# Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of  
The Municipal Corporation of the Township of Armour

## Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Municipal Corporation of the Township of Armour as at December 31, 2024, and its results of operations, its changes in its net financial 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 Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

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

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

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

North Bay, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2024**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash (Note 5)	\$ 4,053,403	\$ 3,541,882
Investments (Note 6)	28,952	22,544
Taxes receivable (Note 7)	446,238	680,027
Accounts receivable	476,391	697,375
Inventories held for resale	54,008	3,335
	<b>5,058,992</b>	<b>4,945,163</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	650,817	561,802
Deferred revenue-general (Note 8)	526,075	316,088
Deferred revenue-obligatory reserve funds (Note 9)	323,800	308,672
Long-term debt (Note 10)	521,373	566,701
Tangible capital lease (Note 11)	9,599	-
Employee benefits payable (Note 12)	2,574	3,548
Asset retirement obligations (Note 14)	319,850	281,506
	<b>2,354,088</b>	<b>2,038,317</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,704,904</b>	<b>2,906,846</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net (Note 16)	18,805,818	18,160,169
Inventories of supplies	223,747	310,069
Prepaid expenses	4,998	7,530
	<b>19,034,563</b>	<b>18,477,768</b>
<b>ACCUMULATED SURPLUS (Note 17)</b>	<b>\$ 21,739,467</b>	<b>\$ 21,384,614</b>
Contingencies (Note 3)		
Contractual Obligations (Note 15)		

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_  
 Mayor

The accompanying notes are an integral part of these financial statements



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**  
**CONSOLIDATED STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 20)	Actual 2024	Actual 2023
<b>REVENUE</b>			
Property taxes	\$ 3,321,553	\$ 3,347,782	\$ 3,241,016
User charges	207,966	232,955	111,967
Government transfers	1,976,553	1,366,545	1,389,964
Restructuring net revenue (expense) (Note 19)	-	(1,679)	1,037
Other	550,328	425,503	549,036
<b>TOTAL REVENUE</b>	<b>6,056,400</b>	<b>5,371,106</b>	<b>5,293,020</b>
<b>EXPENSES</b>			
General government	859,178	839,865	802,365
Protection to persons and property	1,170,781	1,180,391	982,530
Transportation services	1,751,134	1,351,138	1,464,445
Environmental services	291,585	271,096	286,538
Health services	192,500	187,763	184,704
Social and family services	321,000	319,862	304,690
Recreation and cultural services	771,178	747,908	498,179
Planning and development	142,780	118,230	136,747
<b>TOTAL EXPENSES</b>	<b>5,500,136</b>	<b>5,016,253</b>	<b>4,660,198</b>
<b>ANNUAL SURPLUS (Note 17)</b>	<b>556,264</b>	<b>354,853</b>	<b>632,822</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>21,384,614</b>	<b>21,384,614</b>	<b>20,751,792</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 21,940,878</b>	<b>\$ 21,739,467</b>	<b>\$ 21,384,614</b>

The accompanying notes are an integral part of these financial statements

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 20)	Actual 2024	Actual 2023
Annual surplus	\$ 556,264	\$ 354,853	\$ 632,822
Acquisition of tangible capital assets	(3,646,354)	(1,555,319)	(858,702)
Revaluation of tangible capital assets - ARO	-	(25,891)	(9,999)
Shared services tangible capital assets transfer - net	-	2,584	1,587
Amortization of tangible capital assets	918,923	918,923	867,321
Loss on disposal of tangible capital assets	-	9,030	28,207
Proceeds from disposal of tangible capital assets	4,784	5,024	584
Change in supplies inventories	-	86,322	(216,936)
Change in prepaid expenses	-	2,532	3,828
<b>Increase (decrease) in net financial assets</b>	<b>(2,166,383)</b>	<b>(201,942)</b>	<b>448,712</b>
<b>Net financial assets, beginning of year</b>	<b>2,906,846</b>	<b>2,906,846</b>	<b>2,458,134</b>
<b>Net financial assets, end of year</b>	<b>\$ 740,463</b>	<b>\$ 2,704,904</b>	<b>\$ 2,906,846</b>

The accompanying notes are an integral part of these financial statements

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
<b>Operating transactions</b>		
Annual surplus	\$ 354,853	\$ 632,822
Non-cash charges to operations:		
Amortization of tangible capital assets	918,923	867,321
Accretion expense on ARO liability	11,635	9,596
Revaluation of tangible capital assets - ARO	(25,891)	(9,999)
Change in ARO liability excluding accretion and settlements	26,709	26,742
Shared services tangible capital assets transfer - net	2,584	1,587
Loss on disposal of tangible capital assets	9,030	28,207
Change in employee benefits payable	(974)	437
	1,296,869	1,556,713
Changes in non-cash items:		
Taxes receivable	233,789	(349,833)
Accounts receivable	220,984	(544,166)
Inventories held for resale	(50,673)	191
Accounts payable and accrued liabilities	89,015	(136,754)
Deferred revenue-general	209,987	72,154
Deferred revenue-obligatory reserve funds	15,128	118,740
Inventories of supplies	86,322	(216,936)
Prepaid expenses	2,532	3,828
	807,084	(1,052,776)
Cash provided by operating transactions	2,103,953	503,937
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(1,543,747)	(858,702)
Proceeds from disposal of tangible capital assets	5,024	584
Cash applied to capital transactions	(1,538,723)	(858,118)
<b>Investing transactions</b>		
Change in investments	(6,408)	(465)
Cash applied to investing transactions	(6,408)	(465)
<b>Financing transactions</b>		
Debt principal repayments	(45,328)	(44,073)
Tangible capital lease repayments	(1,973)	-
Cash applied to financing transactions	(47,301)	(44,073)
<b>Net change in cash</b>	<b>511,521</b>	<b>(398,719)</b>
<b>Cash, beginning of year</b>	<b>3,541,882</b>	<b>3,940,601</b>
<b>Cash, end of year</b>	<b>\$ 4,053,403</b>	<b>\$ 3,541,882</b>
<b>Cash flow supplementary information:</b>		
Cash paid for interest	\$ 15,862	\$ 16,774
Non-cash capital and financing transactions:		
Capital lease	\$ 11,572	\$ -

The accompanying notes are an integral part of these financial statements



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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### MANAGEMENT RESPONSIBILITY

The consolidated financial statements of the Municipal Corporation of the Township of Armour (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

#### (a) Reporting Entity

These consolidated statements reflect the assets, liabilities, revenue, expenses and accumulated surplus balances of the reporting entity. The reporting entity is comprised of all committees of Council and the boards, joint boards and municipal enterprises for which Council is politically accountable as follows:

#### (i) Consolidated and proportionally consolidated entities

The following local board is consolidated:

Cemetery

The following joint boards and committees are proportionally consolidated:

Fire  
Waste management  
Arena and Community Centre  
Library  
Economic Development

Inter-organizational transactions and balances between these organizations are eliminated.

#### (ii) Non-consolidated entities

The following joint boards are not consolidated:

North Bay Parry Sound District Health Unit  
Parry Sound District Social Services Administration Board  
District of Parry Sound (East) Home for the Aged

#### (iii) Accounting for school board transactions

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in these consolidated financial statements.

#### (iv) Trust funds

Trust funds administered by the Municipality are not included in these consolidated financial statements, but are reported separately on the trust funds financial statements.

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (b) Basis of Accounting

##### (i) Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting. Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer. Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer. Revenue from transactions with no performance obligations is recognized when the Municipality has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

##### (ii) Cash

Cash includes cash on hand and balances held at financial institutions.

##### (iii) Non-financial assets

Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of municipal services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

##### (a) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset, as well as any asset retirement obligations related to the asset. Tangible capital assets received as donations are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements - 20 years  
Leasehold Improvements - 20 years  
Buildings - 10 to 50 years  
Machinery, equipment and furniture - 5 to 20 years  
Vehicles - 8 to 15 years  
Roads - 8 to 75 years  
Bridges - 60 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites and related land improvements are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.

Interest related to the acquisition of capital assets is not capitalized, but is expensed in the year incurred.



## THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (iii) (b) Inventories of supplies  
Inventories held for consumption are recorded at the lower of cost and replacement cost.
- (iv) Reserves and reserve funds  
Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Consolidated Statement of Financial Position.
- (v) Government transfers  
Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Consolidated Statement of Operations as the stipulation liabilities are settled.
- (vi) Deferred revenue  
Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Consolidated Statement of Financial Position. The revenue is reported on the Consolidated Statement of Operations in the year in which it is used for the specified purpose.
- (vii) Taxation and related revenue  
Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Municipality based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.
- (viii) Pensions and employee benefits  
The Municipality accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Obligations for sick leave under employee benefits payable are accrued as the employees render the services necessary to earn the benefits.

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (ix) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Consolidated Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Consolidated Statement of Operations. A Consolidated Statement of Remeasurement Gains and Losses has not been included as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Consolidated Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Consolidated Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The Municipality's financial instruments are measured according to the following methods:

<u>Financial instrument</u>	<u>Measurement method</u>
Cash	Amortized cost
Investments	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Asset retirement obligations

A liability for an asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a 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 capital asset at the financial statement date. The 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. When an asset retirement obligation is initially recognized, a corresponding asset retirement cost is added to the carrying value of the related capital asset when it is still in productive use. This cost is amortized over the useful life of the capital asset. If the related capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

(xi) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Municipality may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, estimated costs and timing of asset retirement obligations and supplementary taxes. Actual results could differ from these estimates.

There is a measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$319,850. These estimates are subject to uncertainty because of several factors including, but not limited to estimated settlement dates, estimated costs and change in the discount rate. These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 2. CHANGE IN ACCOUNTING POLICY - ADOPTION OF NEW ACCOUNTING STANDARDS

On January 1, 2024, the Municipality adopted Public Sector Accounting Standard PS 3400 - Revenue. New Section PS 3400 establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The Municipality has adopted this new standard prospectively. The adoption of this new standard had no impact on the opening balances.

On January 1, 2024, the Municipality adopted new Public Sector Guideline PSG-8 - Purchased Intangibles. The main features of PSG-8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter-entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. The Municipality has adopted this new guideline prospectively. The adoption of this new guideline had no impact on the Municipality's consolidated financial statements.

On January 1, 2024, the Municipality adopted Public Sector Accounting Standard PS 3160 - Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The Municipality has adopted this new standard prospectively. The adoption of this new standard had no impact on the Municipality's consolidated financial statements.

### 3. CONTRIBUTIONS TO UNCONSOLIDATED JOINT BOARDS

Further to Note 1(a)(ii), the following contributions were made by the Municipality to these boards:

		2024	2023
District of Parry Sound Social Services Administration Board	\$	180,247	\$ 170,332
North Bay Parry Sound District Health Unit		44,267	42,977
District of Parry Sound (East) Home for the Aged		139,615	134,358
	\$	<b>364,129</b>	<b>\$ 347,667</b>

The Municipality is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Municipality's share of the accumulated surpluses (or deficits) of these boards has not been determined at this time.

The Municipality is also contingently liable for its share, if any, of the long-term liabilities issued by other municipalities for these boards. The Municipality's share of these long-term liabilities has not been determined at this time.



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 4. TRANSACTIONS ON BEHALF OF OTHERS

- (a) During the year, \$727,808 of taxation was collected on behalf of school boards (2023 - \$713,471).
- (b) The Municipality administers care and maintenance trust funds totaling \$9,826 (2023 - \$9,826) which are funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom are used to perform maintenance at the Municipality's cemetery. The trust funds are not included in these consolidated financial statements, as they are being held in trust for the benefit of others.

### 5. CASH

Cash is comprised of:

	2024	2023
Unrestricted cash	\$ 3,729,603	\$ 3,233,210
Restricted cash	323,800	308,672
	<b>\$ 4,053,403</b>	<b>\$ 3,541,882</b>

Federal and Provincial legislation restricts how restricted cash related to obligatory reserve funds, reported in Note 9, may be used.

### 6. INVESTMENTS

Investments are comprised of guaranteed investment certificates, bearing interest at 4.9% and maturing May 15, 2025.

### 7. TAXES RECEIVABLE

Taxes receivable are comprised of the following:

	2024	2023
Taxes and amounts added for collection purposes-current year	\$ 306,514	\$ 455,101
Taxes and amounts added for collection purposes-previous year	81,178	145,648
Taxes and amounts added for collection purposes-prior years	24,624	25,957
Penalties and interest	35,922	55,321
Valuation allowance	(2,000)	(2,000)
	<b>\$ 446,238</b>	<b>\$ 680,027</b>

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 8. DEFERRED REVENUE-GENERAL

Details of the deferred revenue reported on the Consolidated Statement of Financial Position are as follows:

	2024	2023
Balance, beginning of year:		
FedNor Northern Ontario Development Program-Implement Brand Strategy	\$ 1,696	\$ 34,812
Northern Ontario Regional Development Support (NORDS)	301,700	197,738
Ontario Cannabis Legalization Implementation Fund	8,807	10,993
Other deferred revenue	3,885	391
	316,088	243,934
Deferred in the year:		
Building permits	117,604	-
Northern Ontario Regional Development Support (NORDS)	79,160	88,674
Other funding	3,110	3,885
Interest earned	18,009	15,287
	217,883	107,846
Recognized in revenue during the year	(7,896)	(35,692)
<b>Balance, end of year</b>	<b>\$ 526,075</b>	<b>\$ 316,088</b>
Building permits	\$ 117,604	\$ -
FedNor Northern Ontario Development Program-Implement Brand Strategy	-	1,696
Northern Ontario Regional Development Support (NORDS)	398,869	301,700
Ontario Cannabis Legalization Implementation Fund	6,492	8,807
Other deferred revenue	3,110	3,885
<b>Balance, end of year</b>	<b>\$ 526,075</b>	<b>\$ 316,088</b>



## THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

#### 9. DEFERRED REVENUE-OBLIGATORY RESERVE FUNDS

The Municipality receives payments in lieu of parkland under the Planning Act, building permit revenue under the Building Code Act, Federal Community-Building funding (previously gas tax) under an agreement with the Association of Municipalities of Ontario and Ontario Community Infrastructure Fund funding under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

In the case of payments in lieu of parkland, revenue recognition occurs when the Municipality has approved eligible expenditures for park and other public recreation purposes. Building permit revenue is recognized when applicable building expenditures are incurred. Community-Building and Ontario Community Infrastructure Fund revenue recognition occurs when the Municipality has approved the expenditures for eligible operating expenditures and capital works.

Details of the deferred revenue-obligatory reserve funds reported on the Consolidated Statement of Financial Position are as follows:

	2024	2023
Balance, beginning of year:		
Recreational land (the Planning Act)	\$ 7,109	\$ 1,529
Building Code Act	35,731	56,579
Community-Building	58,230	67,704
Ontario Community Infrastructure Fund	207,602	64,120
	308,672	189,932
Received during the year:		
Recreational land (the Planning Act)	20,688	5,171
Community-Building	93,140	93,590
Ontario Community Infrastructure Fund	153,173	180,204
Interest earned	12,318	12,076
	279,319	291,041
Recognized in revenue during the year	(264,191)	(172,301)
<b>Balance, end of year</b>	<b>\$ 323,800</b>	<b>\$ 308,672</b>
Recreational land (the Planning Act)	\$ 28,585	\$ 7,109
Building Code Act	-	35,731
Community-Building	26,599	58,230
Ontario Community Infrastructure Fund	268,616	207,602
<b>Balance, end of year</b>	<b>\$ 323,800</b>	<b>\$ 308,672</b>

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 10. LONG-TERM DEBT

(a) The balance of long-term debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2024	2023
Ontario Infrastructure and Lands Corporation amortizing debenture, due November 2036, repayable in semi-annual payments of \$22,911 including interest calculated at 2.77%. As security, the Municipality has pledged future Provincial funding	\$ 465,099	\$ 497,365
Proportionate share of Fire Department Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in semi-annual payments of \$15,703 including interest calculated at 2.97%. Secured by future Provincial funding	56,274	69,336
	<b>\$ 521,373</b>	<b>\$ 566,701</b>

(b) Future estimated principal and interest payments on long-term debt are as follows:

	Principal	Interest
2025	\$ 46,619	\$ 14,227
2026	47,947	12,900
2027	49,312	11,534
2028	50,716	10,131
2029	37,024	8,797
2030 onwards	289,755	30,995
	<b>\$ 521,373</b>	<b>\$ 88,584</b>

(c) Total charges for the year for long-term debt which are reported in the financial statements are as follows:

	2024	2023
Principal payments	\$ 45,328	\$ 44,073
Interest	15,192	16,456
	<b>\$ 60,520</b>	<b>\$ 60,529</b>

## THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

#### 11. TANGIBLE CAPITAL LEASE

In 2024, the Municipality entered into a lease agreement for a photocopier for a 60-month term ending January 2029. This liability is accounted for on the Consolidated Statement of Financial Position at the present value of future minimum lease payments, using a discount rate of 3.51%. Future minimum lease payments are as follows:

	2024	2023
2025	\$ 2,527	\$ -
2026	2,527	-
2027	2,527	-
2028	2,527	-
2029	210	-
Total minimum lease payments	10,318	-
Less amount representing interest	(719)	-
<b>Present value of future minimum capital lease payments</b>	<b>\$ 9,599</b>	<b>\$ -</b>

Interest of \$344 (2023 - NIL) relating to capital lease obligations has been reported on the Consolidated Statement of Operations.

#### 12. EMPLOYEE BENEFITS PAYABLE

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and qualifying employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement, as well as any lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$2,574 (2023 - \$3,548) at the end of the year.



## THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

#### 13. FINANCIAL INSTRUMENTS

##### Risks arising from financial instruments and risk management

The Municipality is exposed to various risks through its financial instruments. The Municipality's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize the potential adverse effects on the Municipality's financial performance.

##### Credit risk

Credit risk is the risk of financial loss to the Municipality if a debtor fails to honour its contractual obligations. The Municipality is exposed to this risk as a result of its cash, investments and accounts receivable. The carrying amounts of these financial assets on the Consolidated Statement of Financial Position represent the maximum credit risk of the Municipality as at the reporting date.

The Municipality holds its cash and investments with a provincially regulated credit union who is insured by the Financial Services Regulatory Authority of Ontario ("FSRA"). FSRA insurance coverage is up to \$250,000 in aggregate.

Accounts receivable are primarily due from other levels of government and municipal ratepayers. Credit risk is mitigated by the financial solvency of the governments, the highly diversified nature of the ratepayer population and the potential for the Municipality to transfer unpaid ratepayer receivables to taxes receivable. The amounts outstanding at year-end were as follows:

<b>2024</b>				
	Current	Past Due	Indeterminate Due Date	TOTAL
Federal	\$ 11,023	\$ -	\$ -	\$ 11,023
Provincial	38,664	29,180	-	67,844
Other municipalities	131,309	-	7,761	139,070
Ratepayers - planning-related	-	-	465	465
Other	68,943	-	189,046	257,989
Valuation allowance	-	-	-	-
<b>Net receivables</b>	<b>\$ 249,939</b>	<b>\$ 29,180</b>	<b>\$ 197,272</b>	<b>\$ 476,391</b>
<b>2023</b>				
	Current	Past Due	Indeterminate Due Date	TOTAL
Federal	\$ 30,162	\$ -	\$ -	\$ 30,162
Provincial	385,813	-	-	385,813
Other municipalities	79,641	-	9,215	88,856
Ratepayers - planning-related	-	-	182	182
Other	3,316	-	189,046	192,362
Valuation allowance	-	-	-	-
<b>Net receivables</b>	<b>\$ 498,932</b>	<b>\$ -</b>	<b>\$ 198,443</b>	<b>\$ 697,375</b>

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

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 13. FINANCIAL INSTRUMENTS (Continued)

#### Liquidity risk

Liquidity risk is the risk that the Municipality will not be able to meet its financial obligations as they become due. The Municipality is exposed to this risk with respect to its accounts payable and accrued liabilities and long-term debt. The Municipality maintains sufficient cash balances to meet its obligations, and does not believe it is subject to significant liquidity risk.

The table below sets out the payable dates of the Municipality's accounts payable and accrued liabilities. This includes planning-related accounts which have an indeterminate payable date as they are settled when the related planning application has been finalized. The long-term debt repayment schedule is disclosed in Note 10.

<b>2024</b>					
	Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	TOTAL
Accounts payable and accrued liabilities	\$ 412,032	\$ 132,820	\$ -	\$ 105,965	\$ 650,817

<b>2023</b>					
	Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	TOTAL
Accounts payable and accrued liabilities	\$ 272,492	\$ 108,180	\$ -	\$ 181,130	\$ 561,802

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

#### Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The Municipality is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments. It is primarily exposed to interest rate risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk on its interest-bearing investments and long-term debt. Fixed-rate instruments subject the Municipality to a fair value risk.

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



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2024

### 14. ASSET RETIREMENT OBLIGATIONS

When initially recording this obligation, the estimated present value of future cash flows for retirement costs for assets in use are capitalized to the carrying amount of the associated assets, and amortized over the useful life of the related asset. Subsequent revisions to the estimated cost are also capitalized and amortized as part of the asset. Accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

The Municipality has recorded the following asset retirement obligations:

- a) A liability of \$29,967 (2023 - \$28,704) relating to designated substances in the Burk's Falls and District Fire Department fire hall, which represents the Municipality's share of the estimated removal and disposal costs as estimated at January 1, 2022, adjusted for accretion at a long-term borrowing rate of 4.4%.
- b) A liability of \$8,520 (2023 - \$8,161) relating to designated substances in the Armour, Ryerson and Burk's Falls arena, which represents the Municipality's share of the total discounted future cash flows for removal and disposal using an estimated long-term borrowing rate of 4.4% (2023 - 4.4%) and inflation rate of 2.6% (2023 - 2.6%).
- c) A liability of \$281,363 (2023 - \$244,641) relating to the landfill closure and post-closure care requirements for the landfill site jointly operated by the Township of Armour, the Village of Burk's Falls and the Township of Ryerson through the TRI R Committee, which has been defined in accordance with industry standards and includes final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection.

The site is comprised of the original, inactive, site area with a capacity of 58,000 cubic metres, and an additional 27,700 capacity area, approved in March 2017, that is currently active. The liability for both the inactive and active areas represents the total discounted future cash flows for closure and post-closure care using an estimated long-term borrowing rate of 3.92% (2023 - 4.14%) and inflation rate of 2.6% (2023 - 2.6%). The estimated remaining capacity of the site is approximately 12,695 (2023 - 13,509) cubic metres, estimated to be filled in 12 years (2023 - 11 years). Post-closure care is estimated to be required for a period of 25 years.

The Municipality has reserves of \$353,982 (2023 - \$325,943) related to the landfill site that could be used to fund this liability.

The continuity of the asset retirement obligation reported on the Consolidated Statement of Financial Position is shown below:

	2024	2023
Balance, beginning of year	\$ 281,506	\$ 245,168
Increase in liability reflecting changes in the estimated cash flows, inflation and discount rate	29,487	30,330
Increase in liability due to accretion (the passage of time)	11,635	9,596
Decrease in liability due to change in Municipality's proportionate share	(2,778)	(3,588)
<b>Balance, end of year</b>	<b>\$ 319,850</b>	<b>\$ 281,506</b>



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
Year Ended December 31, 2024

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15. CONTRACTUAL OBLIGATIONS

The Municipality has contracted Tulloch Engineering Inc. for design and construction administration services related to the replacement of North Pickerel Lake Road bridge at a cost of \$185,000. To the end of 2024, \$104,992 of work under this contract had been performed. The balance of the work is expected to be completed in 2025.

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# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 16. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the Municipality by major asset class are outlined below.

<b>2024</b>							
	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction	TOTAL
<b>COST</b>							
Balance, beginning of year	\$ 1,399,434	\$ 1,944,511	\$ 923,693	\$ 2,144,480	\$ 24,859,947	\$ 317,845	\$ 31,589,910
Additions and betterments	201,828	140,214	48,772	413,285	699,795	51,425	1,555,319
Revaluation of tangible capital assets - ARO	25,891	-	-	-	-	-	25,891
Shared services assets redistribution	(3,176)	(222)	(3,059)	-	-	-	(6,457)
Disposals and writedowns	(19,995)	(17,869)	(22,371)	(103,820)	(933,134)	(915)	(1,098,104)
Transfer between classes	-	220,940	-	-	-	(220,940)	-
<b>BALANCE, END OF YEAR</b>	<b>1,603,982</b>	<b>2,287,574</b>	<b>947,035</b>	<b>2,453,945</b>	<b>24,626,608</b>	<b>147,415</b>	<b>32,066,559</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	297,232	861,961	436,688	1,039,654	10,794,206	-	13,429,741
Annual amortization	37,913	52,749	59,417	131,915	636,929	-	918,923
Shared services accumulated amortization redistribution	(2,144)	(55)	(1,674)	-	-	-	(3,873)
Amortization disposals	(19,995)	(9,525)	(22,371)	(103,820)	(928,339)	-	(1,084,050)
<b>BALANCE, END OF YEAR</b>	<b>313,006</b>	<b>905,130</b>	<b>472,060</b>	<b>1,067,749</b>	<b>10,502,796</b>	<b>-</b>	<b>13,260,741</b>
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 1,290,976</b>	<b>\$ 1,382,444</b>	<b>\$ 474,975</b>	<b>\$ 1,386,196</b>	<b>\$ 14,123,812</b>	<b>\$ 147,415</b>	<b>\$ 18,805,818</b>
<b>2023</b>							
	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction	TOTAL
<b>COST</b>							
Balance, beginning of year	\$ 1,340,230	\$ 1,818,004	\$ 868,333	\$ 2,108,522	\$ 25,002,645	\$ 90,272	\$ 31,228,006
Additions and betterments	51,622	154,941	72,273	35,958	316,335	227,573	858,702
Revaluation of tangible capital assets - ARO	9,999	-	-	-	-	-	9,999
Shared services assets redistribution	(2,417)	(332)	(3,156)	-	-	-	(5,905)
Disposals and writedowns	-	(28,102)	(13,757)	-	(459,033)	-	(500,892)
<b>BALANCE, END OF YEAR</b>	<b>1,399,434</b>	<b>1,944,511</b>	<b>923,693</b>	<b>2,144,480</b>	<b>24,859,947</b>	<b>317,845</b>	<b>31,589,910</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	268,151	832,632	393,165	920,981	10,623,910	-	13,038,839
Annual amortization	31,693	46,673	55,385	118,673	614,897	-	867,321
Shared services accumulated amortization redistribution	(2,612)	(74)	(1,632)	-	-	-	(4,318)
Amortization disposals	-	(17,270)	(10,230)	-	(444,601)	-	(472,101)
<b>BALANCE, END OF YEAR</b>	<b>297,232</b>	<b>861,961</b>	<b>436,688</b>	<b>1,039,654</b>	<b>10,794,206</b>	<b>-</b>	<b>13,429,741</b>
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 1,102,202</b>	<b>\$ 1,082,550</b>	<b>\$ 487,005</b>	<b>\$ 1,104,826</b>	<b>\$ 14,065,741</b>	<b>\$ 317,845</b>	<b>\$ 18,160,169</b>

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 16. TANGIBLE CAPITAL ASSETS (continued)

Included in tangible capital assets are leased tangible capital assets with a cost of \$11,572 (2023 - NIL) and accumulated amortization of \$1,157 (2023 - NIL).

### 17. ACCUMULATED SURPLUS

The 2024 continuity of accumulated surplus reported on the Consolidated Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
<b>RESERVES AND RESERVE FUNDS</b>			
Working capital	\$ 392,508	\$ 3,629	\$ 396,137
COVID-19 funding	1,988	-	1,988
Benefits	15,291	(797)	14,494
Capital	1,886,138	(37,977)	1,848,161
Election	24,007	3,920	27,927
Fire	257,148	82,671	339,819
Fire Department	1,470	-	1,470
Roads and bridges	40,000	-	40,000
Waste disposal	325,943	28,039	353,982
Recycling	42,358	-	42,358
Hazardous waste	2,644	-	2,644
Hospital	156,881	132,822	289,703
Parks and recreation	141,402	25,259	166,661
Arena	113,213	7,595	120,808
Library	1,000	-	1,000
Library Board	29,686	2,389	32,075
Planning and development	85,468	10,000	95,468
	<b>3,517,145</b>	<b>257,550</b>	<b>3,774,695</b>
<b>OTHER</b>			
Consolidated tangible capital assets	18,160,169	645,649	18,805,818
General operating surplus -			
Municipality	544,253	(228,436)	315,817
Cemetery	6,039	842	6,881
Library	3,033	2,657	5,690
ACED	5,730	282	6,012
Unfinanced capital	-	(322,050)	(322,050)
Unfunded amounts -			
Long-term debt	(566,701)	45,328	(521,373)
Tangible capital leases	-	(9,599)	(9,599)
Employee benefits payable	(3,548)	974	(2,574)
Asset retirement obligations	(281,506)	(38,344)	(319,850)
	<b>\$ 21,384,614</b>	<b>\$ 354,853</b>	<b>\$ 21,739,467</b>



## THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

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#### 18. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT

The Municipality and its Boards and Committees provide a wide range of services to its citizens. The schedule of segment disclosure provides a breakdown of the annual surplus (deficit) reported on the Consolidated Statement of Operations by major reporting segment. The segments correspond to the major functional categories used in the Municipality's Financial Information Return, which include the following activities:

##### General Government

This segment includes Council, Clerk's Department, and Treasury. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues relating to governance, strategic planning and service delivery.

##### Protection to Persons and Property

This segment includes fire, police, building inspection, and bylaw enforcement. Police services are provided by the Ontario Provincial Police under contract.

##### Transportation Services

Transportation services include roadway systems and winter control.

##### Environmental Services

This segment includes solid waste management.

##### Health Services

This segment includes cemeteries, ambulance services as well as payments to the district health unit.

##### Social and Family Services

This segment consists primarily of payments made to the district social services administration board and home for the aged for the provision of social services such as childcare, social housing, general assistance and assistance to the elderly.

##### Recreation and Culture

This segment includes parks, recreation programs, recreation facilities, library services and cultural services such as museums.

##### Planning and Development

This segment includes activities related to planning, zoning and economic development.

##### Unallocated Amounts

Items are recorded as unallocated amounts when there is no reasonable basis for allocating them to a segment. Major items included in this category are property taxation and related penalty and interest charges, and unconditional grants such as the Municipality's annual Ontario Municipal Partnership Fund grant.

In the preparation of segmented financial information, some allocation of expenses is made. This generally includes charges of administration costs and rent to specific segments.

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 18. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (Continued)

#### FOR THE YEAR ENDED DECEMBER 31, 2024

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
<b>REVENUE</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,347,782	\$ 3,347,782
User charges	16,935	3,450	188	37,572	-	-	166,124	8,686	-	232,955
Government transfers -										
Canada	-	-	127,003	-	-	-	12,246	25,308	-	164,557
Ontario	-	13,750	101,457	32,938	-	-	43,419	8,057	729,800	929,421
Other municipalities	22,654	243,085	4,978	873	-	-	977	-	-	272,567
Gain (loss) on disposal of tangible capital assets	-	4,109	(4,795)	-	-	-	(8,344)	-	-	(9,030)
Restructuring net expense	-	-	-	-	-	-	-	(1,679)	-	(1,679)
Other	6,369	60,329	20,780	9,984	13,664	-	50,890	1,065	271,452	434,533
<b>TOTAL REVENUE</b>	<b>45,958</b>	<b>324,723</b>	<b>249,611</b>	<b>81,367</b>	<b>13,664</b>	<b>-</b>	<b>265,312</b>	<b>41,437</b>	<b>4,349,034</b>	<b>5,371,106</b>
<b>EXPENSES</b>										
Salaries, wages and benefits	578,630	555,187	484,353	135,476	-	-	319,350	50,838	-	2,123,834
Long-term debt charges (interest)	344	1,786	13,406	-	-	-	-	-	-	15,536
Materials	110,474	129,246	68,347	38,813	-	-	206,840	12,517	-	566,237
Contracted services	119,332	438,318	21,471	59,043	136,048	-	122,383	54,601	-	951,296
Rents and financial expenses	2,335	2,062	17,638	7,437	-	-	5,353	-	-	34,825
External transfers	16,649	-	-	-	51,715	319,862	5,741	-	-	393,967
Interfunctional adjustments	(963)	710	(1,134)	1,126	-	-	261	-	-	-
Amortization	13,064	51,719	747,057	19,188	-	-	87,621	274	-	918,923
Accretion of ARO liability	-	1,263	-	10,013	-	-	359	-	-	11,635
<b>TOTAL EXPENSES</b>	<b>839,865</b>	<b>1,180,391</b>	<b>1,351,138</b>	<b>271,096</b>	<b>187,763</b>	<b>319,862</b>	<b>747,908</b>	<b>118,230</b>	<b>-</b>	<b>5,016,253</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (793,907)</b>	<b>\$ (855,668)</b>	<b>\$ (1,101,527)</b>	<b>\$ (189,729)</b>	<b>\$ (174,099)</b>	<b>\$ (319,862)</b>	<b>\$ (482,596)</b>	<b>\$ (76,793)</b>	<b>\$ 4,349,034</b>	<b>\$ 354,853</b>

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 18. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (Continued)

#### FOR THE YEAR ENDED DECEMBER 31, 2023

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
<b>REVENUE</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,241,016	\$ 3,241,016
User charges	5,688	3,424	2,670	30,884	-	-	57,511	11,790	-	111,967
Government transfers -										
Canada	-	-	105,657	-	-	-	1,526	17,420	-	124,603
Ontario	-	10,326	45,796	34,572	-	-	311,212	34,845	739,800	1,176,551
Other municipalities	8,063	72,312	3,300	647	-	-	1,297	3,191	-	88,810
Loss on disposal of tangible capital assets	(2,269)	-	(14,432)	(950)	-	-	(10,556)	-	-	(28,207)
Restructuring net revenue	-	-	-	-	-	-	-	1,037	-	1,037
Other	6,182	204,058	12,859	5,700	7,799	-	49,226	-	291,419	577,243
<b>TOTAL REVENUE</b>	<b>17,664</b>	<b>290,120</b>	<b>155,850</b>	<b>70,853</b>	<b>7,799</b>	<b>-</b>	<b>410,216</b>	<b>68,283</b>	<b>4,272,235</b>	<b>5,293,020</b>
<b>EXPENSES</b>										
Salaries, wages and benefits	541,702	424,278	491,460	161,643	-	-	165,124	37,109	-	1,821,316
Long-term debt charges (interest)	-	2,171	14,285	-	-	-	-	-	-	16,456
Materials	102,614	83,333	215,905	31,837	-	-	147,697	6,109	-	587,495
Contracted services	130,641	435,757	14,114	67,198	128,504	-	93,773	93,285	-	963,272
Rents and financial expenses	2,405	1,551	2,636	3,514	-	-	3,770	-	-	13,876
External transfers	14,976	-	-	-	56,200	304,690	5,000	-	-	380,866
Interfunctional adjustments	(974)	1,004	(2,552)	(1,478)	-	-	4,000	-	-	-
Amortization	11,001	34,436	728,597	14,572	-	-	78,471	244	-	867,321
Accretion of ARO liability	-	-	-	9,252	-	-	344	-	-	9,596
<b>TOTAL EXPENSES</b>	<b>802,365</b>	<b>982,530</b>	<b>1,464,445</b>	<b>286,538</b>	<b>184,704</b>	<b>304,690</b>	<b>498,179</b>	<b>136,747</b>	<b>-</b>	<b>4,660,198</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (784,701)</b>	<b>\$ (692,410)</b>	<b>\$ (1,308,595)</b>	<b>\$ (215,685)</b>	<b>\$ (176,905)</b>	<b>\$ (304,690)</b>	<b>\$ (87,963)</b>	<b>\$ (68,464)</b>	<b>\$ 4,272,235</b>	<b>\$ 632,822</b>



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2024

### 19. RESTRUCTURING NET REVENUE

In 2019 the Municipality entered into a joint services agreement for Almaguin Community Economic Development ("ACED"). The agreement included the following independent organizations:

- The Corporation of the Township of Perry;
- The Municipal Corporation of the Township of Armour;
- The Corporation of the Township of Ryerson;
- The Corporation of the Village of Sundridge;
- The Almaguin Highlands Chamber of Commerce;
- The Corporation of the Municipality of Magnetawan;
- The Corporation of the Municipality of the Village of Burk's Falls;
- The Corporation of the Township of Strong;
- The Corporation of the Village of South River;
- The Corporation of the Municipality of Powassan;
- The Corporation of the Township of Joly.

The Corporation of the Township of Ryerson withdrew from the agreement effective December 31, 2023, and the Municipality of Magnetawan and the Municipality of Powassan withdrew in 2022. The Corporation of the Township of McMurrich/Monteith became a contributing member in 2024. The assets, liabilities and surplus at the time of membership changes are retained by ACED.

The Municipality recorded net expense of \$1,679 (2023 - revenue \$1,037) as a result of this restructuring. The value of the tangible assets received is recorded as a shared services asset redistribution in Note 16.

### 20. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. For unbudgeted items (amortization of tangible capital assets and asset retirement obligation accretion), the actual amounts for 2024 were used to adjust the reported budgeted amounts. A reconciliation of the adopted and reported budgets is presented below.

	Budget
<b>ADOPTED BUDGET:</b>	
Decrease in general municipal operating surplus	\$ (150,000)
Decrease in reserves and reserve funds	(664,863)
Decrease in joint board general operating surplus	(3,014)
<b>ADJUSTMENTS:</b>	
Acquisition of tangible capital assets	3,646,354
Amortization of tangible capital assets	(918,923)
Proceeds on disposal of capital assets	(4,784)
Accretion of asset retirement obligation	(11,635)
Net increase in long-term debt	(1,336,871)
<b>ANNUAL SURPLUS</b>	<b>\$ 556,264</b>

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**Year Ended December 31, 2024

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**21. PENSION AGREEMENTS**

The Municipality makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. 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 this valuation disclosed total actuarial liabilities of \$142,489 million with respect to benefits accrued for service with actuarial assets at that date of \$139,576 million indicating an actuarial deficit of \$2,913 million. Because OMERS is a multi-employer plan, any 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 Plan surplus or deficit.

The amount contributed to OMERS for 2024 was \$143,986 (2023 - \$121,586) for current service and is included as an expense on the Consolidated Statement of Operations.

**22. COMPARATIVE FIGURES**

Certain prior year figures presented for comparative purposes have been reclassified to conform to the presentation adopted for the current year.

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**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR  
TRUST FUNDS**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS**

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Statements of Operations and Accumulated Surplus	4
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# Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of  
The Municipal Corporation of the Township of Armour

## Opinion

We have audited the financial statements of The Municipal Corporation of the Township of Armour Trust Funds ("the Trust Funds"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Municipal Corporation of the Township of Armour Trust Funds as at December 31, 2024, and its results of operations, its changes in its net financial 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 Trust Funds in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Funds 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 Funds 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.

North Bay, Canada

Chartered Professional Accountants  
Licensed Public Accountants



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2024**

	2024	2023
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 10,373	\$ 10,452
<b>Liabilities</b>		
Accounts payable and accrued liabilities	547	626
<b>Net Financial Assets and Accumulated Surplus</b>	<b>\$ 9,826</b>	<b>\$ 9,826</b>

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_  
 Mayor

DRAFT

The accompanying notes are an integral part of these financial statements

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS**  
**STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
<b>Annual Surplus</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Accumulated Surplus, beginning of year</b>	<b>9,826</b>	<b>9,826</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 9,826</b>	<b>\$ 9,826</b>

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The accompanying notes are an integral part of these financial statements

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
<b>Annual surplus and increase in net financial assets</b>	\$ -	\$ -
<b>Net financial assets, beginning of year</b>	9,826	9,826
<b>Net financial assets, end of year</b>	<b>\$ 9,826</b>	<b>\$ 9,826</b>

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The accompanying notes are an integral part of these financial statements



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
<b>Operating transactions</b>		
Annual surplus	\$ -	\$ -
Changes in non-cash items:		
Accounts payable and accrued liabilities	(79)	295
Cash provided by (applied to) operating transactions	(79)	295
<b>Net change in cash and cash equivalents</b>	<b>(79)</b>	<b>295</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>10,452</b>	<b>10,157</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 10,373</b>	<b>\$ 10,452</b>

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The accompanying notes are an integral part of these financial statements

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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### MANAGEMENT RESPONSIBILITY

The financial statements of the trust funds of the Municipal Corporation of the Township of Armour (the "Township") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Township are as follows:

- (i) Reporting Entity  
The financial statements reflect the assets, liabilities, revenue and expenses of the Township's trust funds. The Township's assets, liabilities, revenue and expenses are reported separately in the Township's consolidated financial statements.
- (ii) Basis of accounting  
Sources of revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.
- (iii) Cash and cash equivalents  
Cash and cash equivalents include balances held at financial institutions and short-term deposits with original maturities of three months or less.
- (iv) Investments  
Investments are recorded at cost plus accrued interest.
- (v) Revenue Recognition  
Capital receipts are recognized when received.

# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

(vi) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. A Statement of Remeasurement Gains and Losses is not presented as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The Township's financial instruments are measured according to the following methods:

<u>Financial instrument</u>	<u>Measurement method</u>
Cash and cash equivalents	Amortized cost
Accounts payable and accrued liabilities	Amortized cost

(vii) 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2024**

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**2. CHANGE IN ACCOUNTING POLICIES - ADOPTION OF NEW ACCOUNTING STANDARDS**

On January 1, 2024, the Township adopted Public Sector Accounting Standard PS 3400 - Revenue. New Section PS 3400 establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The Township has adopted this new standard prospectively. The adoption of this new standard had no impact on these financial statements.

On January 1, 2024, the Township adopted new Public Sector Guideline PSG-8 - Purchased Intangibles. The main features of PSG-8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter-entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. The Township has adopted this new guideline prospectively. The adoption of this new guideline had no impact on these financial statements.

On January 1, 2024, the Township adopted Public Sector Accounting Standard PS 3160 - Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The Township has adopted this new standard prospectively. The adoption of this new standard had no impact on these financial statements.

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR TRUST FUNDS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2024**

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**3. FINANCIAL INSTRUMENTS****Risks arising from financial instruments and risk management**

The Township is exposed to various risks through its financial instruments. There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**Credit risk**

Credit risk is the risk of financial loss to the Township if a debtor fails to honour its contractual obligations. The Township is exposed to this risk as a result of its cash and cash equivalents. The carrying amounts of these financial assets on the Statement of Financial Position represent the maximum credit risk of the Township as at the reporting date. The Township does not believe it is subject to significant credit risk.

**Liquidity risk**

Liquidity risk is the risk that the Township will not be able to meet its financial obligations as they become due. The Township is exposed to this risk with respect to its accounts payable and accrued liabilities. The Township maintains sufficient cash balances to meet its obligations, and does not believe it is subject to significant liquidity risk.

**Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The Township does not believe it is exposed to significant market risk.

**4. CARE AND MAINTENANCE FUND**

The care and maintenance fund administered by the Township is funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom can be used to perform maintenance at the Township's cemetery. The operations and investments of the fund are undertaken by the Township in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

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**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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## **BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**

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# Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Contributing Municipalities of the Burk's Falls, Armour and Ryerson TRI R Committee

## Opinion

We have audited the financial statements of the Burk's Falls, Armour and Ryerson TRI R Committee ("the Committee"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, change in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Burk's Falls, Armour and Ryerson TRI R Committee as at December 31, 2024, and its results of operations, its changes in its net debt, 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 Committee in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the Committee'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 Committee'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 Committee'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 Committee 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.

North Bay, Canada

Chartered Professional Accountants  
Licensed Public Accountants



**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2024**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Accounts receivable	\$ 21,623	\$ 22,825
Inventories held for resale	3,780	4,480
	<b>25,403</b>	<b>27,305</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	29,409	32,431
Deferred revenue	1,336	-
Asset retirement obligations (Note 4)	584,233	502,213
	<b>614,978</b>	<b>534,644</b>
<b>NET DEBT</b>	<b>(589,575)</b>	<b>(507,339)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net (Note 5)	361,290	344,474
Inventories of supplies	5,342	5,126
	<b>366,632</b>	<b>349,600</b>
<b>ACCUMULATED DEFICIT (Note 6)</b>	<b>\$ (222,943)</b>	<b>\$ (157,739)</b>

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_  
 Mayor

The accompanying notes are an integral part of these financial statements

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**  
**STATEMENTS OF OPERATIONS AND ACCUMULATED DEFICIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 7)	Actual 2024	Actual 2023
<b>REVENUE</b>			
Municipal contributions			
Township of Armour	\$ 143,908	\$ 100,201	\$ 117,843
Township of Ryerson	98,431	68,922	80,604
Village of Burk's Falls	53,082	38,937	43,468
Other government transfers	63,000	68,392	70,970
User charges	145,000	187,168	176,335
Other	15,710	20,732	9,751
<b>TOTAL REVENUE</b>	<b>519,131</b>	<b>484,352</b>	<b>498,971</b>
<b>EXPENSES</b>			
Salaries, wages and benefits	314,231	281,313	331,833
Materials and supplies	99,700	80,578	65,349
Contracted services	96,200	109,586	125,462
Rents and financial expenses	9,000	17,443	9,214
Amortization of tangible capital assets	39,844	39,844	29,914
Accretion of asset retirement obligations	20,792	20,792	18,992
<b>TOTAL EXPENSES</b>	<b>579,767</b>	<b>549,556</b>	<b>580,764</b>
<b>ANNUAL DEFICIT (Note 6)</b>	<b>(60,636)</b>	<b>(65,204)</b>	<b>(81,793)</b>
<b>ACCUMULATED DEFICIT, BEGINNING OF YEAR</b>	<b>(157,739)</b>	<b>(157,739)</b>	<b>(75,946)</b>
<b>ACCUMULATED DEFICIT, END OF YEAR</b>	<b>\$ (218,375)</b>	<b>\$ (222,943)</b>	<b>\$ (157,739)</b>

The accompanying notes are an integral part of these financial statements

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****STATEMENT OF CHANGE IN NET DEBT****FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 7)	Actual 2024	Actual 2023
Annual deficit	\$ (60,636)	\$ (65,204)	\$ (81,793)
Acquisition of tangible capital assets	-	(2,900)	(12,000)
Revaluation of tangible capital assets - ARO	-	(53,760)	(20,527)
Amortization of tangible capital assets	39,844	39,844	29,914
Loss on disposal of tangible capital assets	-	-	1,950
Proceeds from disposal of tangible capital assets	-	-	1,200
Change in supplies inventories	-	(216)	969
<b>Increase in net debt</b>	<b>(20,792)</b>	<b>(82,236)</b>	<b>(80,287)</b>
<b>Net debt, beginning of year</b>	<b>(507,339)</b>	<b>(507,339)</b>	<b>(427,052)</b>
<b>Net debt, end of year</b>	<b>\$ (528,131)</b>	<b>\$ (589,575)</b>	<b>\$ (507,339)</b>

The accompanying notes are an integral part of these financial statements



**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2024**

	2024	2023
<b>Operating transactions</b>		
Annual deficit	\$ (65,204)	\$ (81,793)
Non-cash charges to operations:		
Amortization of tangible capital assets	39,844	29,914
Accretion expense on ARO liability	20,792	18,992
Revaluation of tangible capital assets - ARO	(53,760)	(20,527)
Change in ARO liability excluding accretion and settlements	61,228	62,264
Loss on disposal of tangible capital assets	-	1,950
	2,900	10,800
Changes in non-cash items:		
Accounts receivable	1,202	(13,839)
Inventories held for resale	700	490
Accounts payable and accrued liabilities	(3,022)	12,380
Deferred revenue	1,336	-
Inventories of supplies	(216)	969
Cash provided by operating transactions	2,900	10,800
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(2,900)	(12,000)
Proceeds from disposal of tangible capital assets	-	1,200
Cash applied to capital transactions	(2,900)	(10,800)
<b>Net change in cash and cash equivalents</b>	-	-
<b>Cash and cash equivalents, beginning and end of year</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of these financial statements

## BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE

### NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

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The Burk's Falls, Armour and Ryerson TRI R Committee (the "organization") is a joint committee of the Corporation of the Municipality of the Village of Burk's Falls, the Municipal Corporation of the Township of Armour, and the Corporation of the Township of Ryerson, who contribute towards the net expenditures of the organization in the following proportions: Burk's Falls - 18.71%; Armour - 48.16%; Ryerson - 33.13% (2023 Burk's Falls - 17.97%; Armour - 48.71%; Ryerson - 33.32%).

#### MANAGEMENT RESPONSIBILITY

The financial statements of the organization are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

#### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted by the organization are as follows:

##### Basis of Accounting

- (i) Accrual basis of accounting  
Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.
- (ii) Cash and cash equivalents  
Cash and cash equivalents include cash on hand, balances held at financial institutions and short-term deposits with original maturities of three months or less.
- (iii) Non-financial assets  
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

# **BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

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### **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **(a) Tangible capital assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset, as well as any asset retirement obligations related to the asset. Borrowing costs related to the acquisition of tangible capital assets are expensed in the year incurred. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements - 20 years  
Buildings - 40 years  
Machinery and equipment - 10 to 20 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites and related land improvements are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.

Tangible capital assets received as donations are recorded at their fair value at the date of receipt.

#### **(b) Inventories of supplies**

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

#### **(iv) Government transfers**

Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

#### **(v) Deferred revenue**

The organization defers recognition of revenue when related performance obligations are not executed by the Statement of Financial Position date. Revenue is recorded when the performance obligation is executed.

#### **(vi) Pensions**

The organization accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.



# **BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

### **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **(vii) Financial instruments**

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. A statement of remeasurement Gains and Losses is not included as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The organization's financial instruments are measured according to the following methods:

<u>Financial instrument</u>	<u>Measurement method</u>
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost

#### **(viii) Asset retirement obligations**

A liability for an asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a 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 capital asset at the financial statement date. The 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. When an asset retirement obligation is initially recognized, a corresponding asset retirement cost is added to the carrying value of the related capital asset when it is still in productive use. This cost is amortized over the useful life of the capital asset. If the related capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

## BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE

### NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

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#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (ix) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the organization may undertake in the future. Significant accounting estimates include estimated useful lives of tangible capital assets and estimated costs and timing of asset retirement obligations. Actual results could differ from these estimates.

There is a measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of \$584,233. These estimates are subject to uncertainty because of several factors including, but not limited to estimated settlement dates, estimated costs and change in the discount rate. These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

#### 2. CHANGE IN ACCOUNTING POLICY - ADOPTION OF NEW ACCOUNTING STANDARDS

On January 1, 2024, the organization adopted Public Sector Accounting Standard PS 3400 - Revenue. New Section PS 3400 establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The organization has adopted this new standard prospectively. The adoption of this new standard had no impact on the opening balances.

On January 1, 2024, the organization adopted new Public Sector Guideline PSG-8 - Purchased Intangibles. The main features of PSG-8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter-entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. The organization has adopted this new guideline prospectively. The adoption of this new guideline had no impact on the organization's financial statements.

On January 1, 2024, the organization adopted Public Sector Accounting Standard PS 3160 - Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The organization has adopted this new standard prospectively. The adoption of this new standard had no impact on the organization's financial statements.



**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**Year Ended December 31, 2024

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**3. FINANCIAL INSTRUMENTS****Risks arising from financial instruments and risk management**

The organization is exposed to various risks through its financial instruments. There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

**Credit risk**

Credit risk is the risk of financial loss to the organization if a debtor fails to honour its contractual obligations. The organization is exposed to this risk as a result of its accounts receivable, which are due from contributing municipalities and have an indeterminate repayment date. The carrying amounts of the accounts receivable on the Statement of Financial Position represents the maximum credit risk of the organization as at the reporting date. The organization does not believe it is subject to significant credit risk.

**Liquidity risk**

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as they become due. The organization is exposed to this risk with respect to its accounts payable and accrued liabilities, which are composed solely of amounts due to employees in regard to wages and benefits earned but not yet paid at the financial statement date. These amounts are all expected to be paid within the next 12 months. The carrying amounts of the accounts payable and accrued liabilities on the Statement of Financial Position represents the maximum liquidity risk of the organization as at the reporting date. The organization's accounts payable and accrued liabilities are settled by a contributing municipality, who maintains sufficient cash balances to meet its obligations. The organization does not believe it is subject to significant liquidity risk.

**Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The organization is not exposed to significant currency, interest rate or equity risk as it does not transact materially in foreign currency, does not have interest-bearing financial instruments and does not hold equity financial instruments.



**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**4. ASSET RETIREMENT OBLIGATIONS**

The organization has recorded an asset retirement obligation with respect to its landfill closure and post-closure care requirements, which have been defined in accordance with industry standards and include final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection.

When initially recording this obligation, the estimated present value of future cash flows for closure and post-closure costs for active landfill sites are capitalized to the carrying amount of the associated assets, and amortized over the operating life of the site, in proportion to its utilized capacity. Revisions to the estimated cost are also capitalized and amortized as part of the asset. When a site becomes inactive, the related assets are derecognized. For both active and inactive sites, accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

The organization's landfill site is comprised of the original, inactive, site area with a capacity of 58,000 cubic metres, and an additional 27,700 capacity area, approved in March 2017, that is currently active. The liability for both the inactive and active areas represents the total discounted future cash flows for closure and post-closure care using an estimated long-term borrowing rate of 3.92% (2023 - 4.14%) and inflation rate of 2.6% (2023 - 2.6%). The estimated remaining capacity of the site is approximately 12,695 (2023 - 13,509) cubic metres, estimated to be filled in 12 years (2023 - 11 years). Post-closure care is estimated to be required for a period of 25 years.

The continuity of the asset retirement obligation for the site is shown below:

	2024	2023
Balance, beginning of year	\$ 502,213	\$ 420,957
Increase in liability reflecting changes in the estimated cash flows, inflation and discount rate	61,228	62,264
Increase in liability due to accretion (the passage of time)	20,792	18,992
<b>Balance, end of year</b>	<b>\$ 584,233</b>	<b>\$ 502,213</b>

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**5. TANGIBLE CAPITAL ASSETS**

The tangible capital assets of the organization by major asset class are outlined below. Landfill closure-related transactions and balances are reported as land and land improvements.

2024					
	Land and Land Improvements		Buildings	Machinery and Equipment	TOTAL
COST					
Balance, beginning of year	\$	490,592	\$ 39,249	\$ 416,204	\$ 946,045
Additions and betterments		-	-	2,900	2,900
Revaluation of tangible capital assets - ARO		53,760	-	-	53,760
Disposals and writedowns		(41,518)	-	-	(41,518)
BALANCE, END OF YEAR		502,834	39,249	419,104	961,187
ACCUMULATED AMORTIZATION					
Balance, beginning of year		360,218	9,539	231,814	601,571
Annual amortization		16,641	982	22,221	39,844
Amortization disposals		(41,518)	-	-	(41,518)
BALANCE, END OF YEAR		335,341	10,521	254,035	599,897
TANGIBLE CAPITAL ASSETS-NET	\$	167,493	\$ 28,728	\$ 165,069	\$ 361,290
2023					
	Land and Land Improvements		Buildings	Machinery and Equipment	TOTAL
COST					
Balance, beginning of year	\$	470,065	\$ 39,249	\$ 408,704	\$ 918,018
Additions and betterments		-	-	12,000	12,000
Revaluation of tangible capital assets - ARO		20,527	-	-	20,527
Disposals and writedowns		-	-	(4,500)	(4,500)
BALANCE, END OF YEAR		490,592	39,249	416,204	946,045
ACCUMULATED AMORTIZATION					
Balance, beginning of year		352,945	8,558	211,504	573,007
Annual amortization		7,273	981	21,660	29,914
Amortization disposals		-	-	(1,350)	(1,350)
BALANCE, END OF YEAR		360,218	9,539	231,814	601,571
TANGIBLE CAPITAL ASSETS-NET	\$	130,374	\$ 29,710	\$ 184,390	\$ 344,474

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**6. ACCUMULATED DEFICIT**

The 2024 continuity of accumulated deficit reported on the Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
Tangible capital assets	\$ 344,474	\$ 16,816	\$ 361,290
Unfunded asset retirement obligations	(502,213)	(82,020)	(584,233)
	<b>\$ (157,739)</b>	<b>\$ (65,204)</b>	<b>\$ (222,943)</b>

**7. BUDGET FIGURES**

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. For unbudgeted items (amortization of tangible capital assets and asset retirement obligation accretion), the actual amounts for 2024 were used to adjust the reported budgeted amounts. A reconciliation of the adopted and reported budgets is presented below.

	Budget
<b>ADOPTED BUDGET:</b>	
Change in general operating surplus	\$ -
<b>ADJUSTMENTS:</b>	
Amortization of tangible capital assets	(39,844)
Accretion of asset retirement obligations	(20,792)
<b>ANNUAL DEFICIT</b>	<b>\$ (60,636)</b>



**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**8. RELATED PARTY TRANSACTIONS**

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes the organization's related party transactions with its contributing municipalities during the year:

	2024	2023
Municipal contributions		
Township of Armour	\$ 100,201	\$ 117,843
Township of Ryerson	68,922	80,604
Village of Burk's Falls	38,937	43,468
User fees		
Township of Armour	53,031	55,443
Township of Ryerson	33,039	31,683
Village of Burk's Falls	60	55
Expenses		
Township of Armour		
Payment in lieu of taxes	3,668	3,639
Office rent	2,000	2,000
Winter maintenance	1,741	1,701
At the end of the year, amounts due from contributing municipalities are as follows:		
Township of Armour	21,623	22,825

The amounts due from contributing municipalities are reported in accounts receivable. These amounts are non-interest bearing, with no specific terms of repayment.

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**9. SEGMENT DISCLOSURE AND EXPENSES BY OBJECT**

The schedule of segment disclosure and expenses by object provides a breakdown of the annual surplus reported on the Statement of Operations between waste disposal and recycling activities. Items are recorded as unallocated amounts when there is no reasonable basis for allocating them between the two segments. Major items included in this category are employee wages, insurance, winter maintenance, utilities, office rent, audit expense, payments in lieu of taxes and the municipal contributions received to fund these items. Since municipal contributions are calculated on a modified accrual basis, unallocated items are fully funded in the year, while some segment-specific items such as amortization and asset retirement obligation accretion are not.

**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Waste Disposal	Recycling	Unallocated Amounts	Total
<b>REVENUE</b>				
Municipal contribution required -				
Township of Armour	\$ (44,570)	\$ (4,317)	\$ 149,088	\$ 100,201
Township of Ryerson	(30,657)	(2,970)	102,549	68,922
Village of Burk's Falls	(17,321)	(1,678)	57,936	38,937
Other Government transfers -				
Ontario	-	68,392	-	68,392
User charges	187,168	-	-	187,168
Other	-	20,732	-	20,732
<b>TOTAL REVENUE</b>	<b>94,620</b>	<b>80,159</b>	<b>309,573</b>	<b>484,352</b>
<b>EXPENSES</b>				
Salaries, wages and benefits	-	-	281,313	281,313
Materials	39,103	28,335	13,140	80,578
Contracted services	44,642	51,824	13,120	109,586
Rents and financial expenses	15,443	-	2,000	17,443
Amortization of tangible capital assets	32,854	6,990	-	39,844
Accretion of asset retirement obligations	20,792	-	-	20,792
<b>TOTAL EXPENSES</b>	<b>152,834</b>	<b>87,149</b>	<b>309,573</b>	<b>549,556</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (58,214)</b>	<b>\$ (6,990)</b>	<b>\$ -</b>	<b>\$ (65,204)</b>

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Waste Disposal	Recycling	Unallocated Amounts	Total
<b>REVENUE</b>				
Municipal contribution required -				
Township of Armour	\$ (59,170)	\$ 5,966	\$ 171,047	\$ 117,843
Township of Ryerson	(40,471)	4,081	116,994	80,604
Village of Burk's Falls	(21,825)	2,200	63,093	43,468
Other Government transfers -				
Ontario	-	70,970	-	70,970
User charges	176,335	-	-	176,335
Loss on disposal of capital assets	-	(1,950)	-	(1,950)
Other	-	11,701	-	11,701
<b>TOTAL REVENUE</b>	<b>54,869</b>	<b>92,968</b>	<b>351,134</b>	<b>498,971</b>
<b>EXPENSES</b>				
Salaries, wages and benefits	-	-	331,833	331,833
Materials	19,471	34,725	11,153	65,349
Contracted services	69,922	49,392	6,148	125,462
Rents and financial expenses	7,214	-	2,000	9,214
Amortization of tangible capital assets	23,412	6,502	-	29,914
Accretion of asset retirement obligations	18,992	-	-	18,992
<b>TOTAL EXPENSES</b>	<b>139,011</b>	<b>90,619</b>	<b>351,134</b>	<b>580,764</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (84,142)</b>	<b>\$ 2,349</b>	<b>\$ -</b>	<b>\$ (81,793)</b>

**BURK'S FALLS, ARMOUR AND RYERSON TRI R COMMITTEE****NOTES TO THE FINANCIAL STATEMENTS**Year Ended December 31, 2024

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**10. PENSION AGREEMENTS**

The organization makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. 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 this valuation disclosed total actuarial liabilities of \$142,489 million with respect to benefits accrued for service with actuarial assets at that date of \$139,576 million indicating an actuarial deficit of \$2,913 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2024 was \$15,961 (2023 - \$21,631) for current service and is included as an expense on the Statement of Operations.

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**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

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# **ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**

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# Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Contributing Municipalities of the Almaguin Community Economic Development

## Opinion

We have audited the financial statements of the Almaguin Community Economic Development ("the Organization") which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and its results of operations, its changes in its net financial 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization 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.

North Bay, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2024**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Accounts receivable <i>(Note 7)</i>	\$ 61,715	\$ 51,103
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	22,103	16,530
<b>NET FINANCIAL ASSETS</b>	<b>39,612</b>	<b>34,573</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net <i>(Note 4)</i>	22,127	23,778
<b>ACCUMULATED SURPLUS <i>(Note 5)</i></b>	<b>\$ 61,739</b>	<b>\$ 58,351</b>

APPROVED ON BEHALF OF THE BOARD

\_\_\_\_\_ Mayor

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The accompanying notes are an integral part of these financial statements

**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**  
**STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 6)	Actual 2024	Actual 2023
<b>REVENUE</b>			
Grants			
FedNor	\$ 154,702	\$ 150,997	\$ 117,731
OMAFRA	30,000	23,182	45,077
NOHFC	13,500	17,105	17,896
Member contributions (Note 7)	204,816	204,816	151,730
Other	5,000	6,489	-
<b>TOTAL REVENUE</b>	<b>408,018</b>	<b>402,589</b>	<b>332,434</b>
<b>EXPENSES</b>			
Salaries, wages and benefits	305,315	310,407	250,806
Implement Almaguin Brand Strategy project	60,000	54,475	93,360
Other materials and supplies	38,203	27,881	29,081
Other contracted services	4,500	4,787	4,447
Amortization	1,651	1,651	1,651
<b>TOTAL EXPENSES</b>	<b>409,669</b>	<b>399,201</b>	<b>379,345</b>
<b>ANNUAL SURPLUS (DEFICIT) (Note 5)</b>	<b>(1,651)</b>	<b>3,388</b>	<b>(46,911)</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>58,351</b>	<b>58,351</b>	<b>105,262</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 56,700</b>	<b>\$ 61,739</b>	<b>\$ 58,351</b>

The accompanying notes are an integral part of these financial statements



**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget 2024 (see Note 6)	Actual 2024	Actual 2023
Annual surplus (deficit)	\$ (1,651)	\$ 3,388	\$ (46,911)
Amortization of tangible capital assets	1,651	1,651	1,651
<b>Increase (decrease) in net financial assets</b>	<b>-</b>	<b>5,039</b>	<b>(45,260)</b>
<b>Net financial assets, beginning of year</b>	<b>34,573</b>	<b>34,573</b>	<b>79,833</b>
<b>Net financial assets, end of year</b>	<b>\$ 34,573</b>	<b>\$ 39,612</b>	<b>\$ 34,573</b>

DRAFT

The accompanying notes are an integral part of these financial statements

**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Actual 2024	Actual 2023
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ 3,388	\$ (46,911)
Non-cash charges to operations:		
Amortization	1,651	1,651
Changes in non-cash items:		
Accounts receivable	(10,612)	41,242
Accounts payable and accrued liabilities	5,573	4,018
Cash provided by operating transactions	-	-
<b>Net change in cash and cash equivalents</b>	-	-
<b>Cash and cash equivalents, beginning and end of year</b>	\$ -	\$ -

DRAFT

The accompanying notes are an integral part of these financial statements

## ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT

### NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

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Almaguin Community Economic Development ("ACED") was initially formed in October 2019 under a joint service agreement between:

- The Corporation of the Township of Perry (Perry);
- The Municipal Corporation of the Township of Armour (Armour);
- The Corporation of the Township of Ryerson (Ryerson);
- The Corporation of the Village of Sundridge (Sundridge);
- The Almaguin Highlands Chamber of Commerce (the Chamber of Commerce);
- The Corporation of the Municipality of Magnetawan (Magnetawan);
- The Corporation of the Municipality of the Village of Burk's Falls (Burk's Falls);
- The Corporation of the Township of Strong (Strong);
- The Corporation of the Village of South River (South River);
- The Corporation of the Municipality of Powassan (Powassan);
- The Corporation of the Township of Joly (Joly).

Magnetawan withdrew from the agreement effective June 9, 2022, Powassan withdrew effective January 1, 2023 and Ryerson withdrew effective January 1, 2024. The Corporation of the Township of McMurrich/Monteith (McMurrich/Monteith) became a contributing member on July 1, 2024.

The formal cost sharing agreement was in effect until December 31, 2023, when the CIINO grant for regional economic development expired. Commencing in 2023, member parties contribute based on an assessment/population/household-based contribution formula.

#### MANAGEMENT RESPONSIBILITY

The financial statements of ACED are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

#### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted by ACED are as follows:

##### Basis of Accounting

##### (i) Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting. Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer. Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer. Revenue from transactions with no performance obligations is recognized when ACED has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.



## ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT

### NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

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#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances held at financial institutions and short-term deposits with original maturities of three months or less.

(iii) Non-financial assets

Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(a) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset, as well as any asset retirement obligations related to the asset. Borrowing costs related to the acquisition of tangible capital assets are expensed in the year incurred. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements - 20 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as donations are recorded at their fair value at the date of receipt.

(iv) Government transfers

Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

(v) Pensions and employee benefits

ACED accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.

# ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (vi) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. A Statement of Remeasurement Gains and Losses is not included as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

ACED's financial instruments are measured according to the following methods:

<u>Financial instrument</u>	<u>Measurement method</u>
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost

#### (vii) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that ACED may undertake in the future. Actual results could differ from these estimates.



**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT****NOTES TO THE FINANCIAL STATEMENTS**Year Ended December 31, 2024

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**2. CHANGE IN ACCOUNTING POLICY - ADOPTION OF NEW ACCOUNTING STANDARDS**

On January 1, 2024, ACED adopted Public Sector Accounting Standard PS 3400 - Revenue. New Section PS 3400 establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). ACED has adopted this new standard prospectively. The adoption of this new standard had no impact on ACED's financial statements.

On January 1, 2024, ACED adopted new Public Sector Guideline PSG-8 - Purchased Intangibles. The main features of PSG-8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter-entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. ACED has adopted this new guideline prospectively. The adoption of this new guideline had no impact on ACED's financial statements.

On January 1, 2024, ACED adopted Public Sector Accounting Standard PS 3160 - Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. ACED has adopted this new standard prospectively. The adoption of this new standard had no impact on ACED's financial statements.



## ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT

### NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2024

#### 3. FINANCIAL INSTRUMENTS

##### Risks arising from financial instruments and risk management

ACED is exposed to various risks through its financial instruments. There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

##### Credit risk

Credit risk is the risk of financial loss to ACED if a debtor fails to honour its contractual obligations. ACED is exposed to this risk as a result of its accounts receivable, which are due from a contributing municipality (with no specific terms of repayment) and from the Provincial government (expected to be collected within six months). The carrying amounts of the accounts receivable on the Statement of Financial Position represents the maximum credit risk of ACED as at the reporting date. ACED does not believe it is subject to significant credit risk.

##### Liquidity risk

Liquidity risk is the risk that ACED will not be able to meet its financial obligations as they become due. ACED is exposed to this risk with respect to its accounts payable and accrued liabilities, which are composed solely of amounts due to employees in regard to wages and benefits earned but not yet paid at the financial statement date. All amounts owing are expected to be paid within the next 12 months. The carrying amounts of the accounts payable and accrued liabilities on the Statement of Financial Position represents the maximum liquidity risk of ACED as at the reporting date. ACED's accounts payable and accrued liabilities are settled by a contributing municipality, who maintains sufficient cash balances to meet its obligations. ACED does not believe it is subject to significant liquidity risk.

##### Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. ACED is not exposed to significant currency, interest rate or equity risk as it does not transact materially in foreign currency, does not have interest-bearing financial instruments and does not hold equity financial instruments.

#### 4. TANGIBLE CAPITAL ASSETS

Details of the tangible capital assets owned by ACED are provided below.

	2024	2023
	Land Improvements	Land Improvements
<b>COST</b>		
Balance, beginning of year	\$ 33,025	\$ 33,025
<b>BALANCE, END OF YEAR</b>	<b>33,025</b>	<b>33,025</b>
<b>ACCUMULATED AMORTIZATION</b>		
Balance, beginning of year	9,247	7,596
Amortization	1,651	1,651
<b>BALANCE, END OF YEAR</b>	<b>10,898</b>	<b>9,247</b>
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 22,127</b>	<b>\$ 23,778</b>

**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**5. ACCUMULATED SURPLUS**

The 2024 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

		Balance Beginning of Year		Annual Deficit		Balance End of Year
Tangible capital assets	\$	23,778	\$	(1,651)	\$	22,127
General operating surplus		34,573		5,039		39,612
	\$	<b>58,351</b>	\$	<b>3,388</b>	\$	<b>61,739</b>

**6. BUDGET FIGURES**

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. The budget for amortization, which is excluded from the adopted budget, has been set equal to the actual 2024 amount. A reconciliation of the adopted and reported budgets is presented below.

	Budget
<b>ADOPTED BUDGET:</b>	
Change in general operating surplus	\$ -
<b>ADJUSTMENTS:</b>	
Amortization of tangible capital assets	(1,651)
<b>ANNUAL DEFICIT</b>	<b>\$ (1,651)</b>

**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**7. RELATED PARTY TRANSACTIONS**

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes ACED's related party transactions with its contributing members during the year:

	Annual Contribution 2024	Annual Contribution 2023
Member contributions		
Perry	\$ 46,254	\$ 28,825
Armour	33,969	22,450
Strong	31,321	21,145
Ryerson	-	16,265
South River	20,268	15,391
Sundridge	20,075	15,310
Burk's Falls	19,980	15,307
McMurrich/Monteith	13,937	-
Chamber of Commerce	10,000	10,000
Joly	9,012	7,037
	<b>\$ 204,816</b>	<b>\$ 151,730</b>

At the end of the year, amounts due from contributing members are as follows:

	2024	2023
Armour	\$ 51,060	\$ 50,538

The amounts due are non-interest bearing, with no specific terms of repayment.

**8. SEGMENT DISCLOSURE**

Since ACED's operations are not considered diverse and operations are managed as one department, no segment disclosure has been provided.



**ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT****NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2024

**9. EXPENSES BY OBJECT**

The following is a summary of the expenses reported on the Statement of Operations by the object of the expense.

	2024	2023
Salaries, wages and benefits	\$ 310,407	\$ 250,806
Materials and supplies	61,953	36,426
Contracted services	25,190	90,462
Amortization	1,651	1,651
	<b>\$ 399,201</b>	<b>\$ 379,345</b>

**10. PENSION AGREEMENTS**

ACED makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. 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 this valuation disclosed total actuarial liabilities of \$142,489 million with respect to benefits accrued for service with actuarial assets at that date of \$139,576 million indicating an actuarial deficit of \$2,913 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, ACED does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2024 was \$21,999 (2023 - \$17,381) for current service and is included as an expense on the Statement of Operations.

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**Township of Armour**  
**List of Accounts for Approval**  
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Bank Code - AP - Armour A/P

**COMPUTER CHEQUE**

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
19263	2025-08-26	All Ways Plumbing Inc.				
		2007		G - WF storage building plumbing	5,254.50	5,254.50
19264	2025-08-26	Almaguin Anglers Association				
		2025 Donation		G - Fishing Derby Donation	500.00	500.00
19265	2025-08-26	Collins Valu-mart				
		Aug 6/25		Tri R - Water	13.50	
		Aug 11/25		G - Water	14.97	
		Aug 12/25		G - Sugar cubes	3.99	
		Aug. 12/25		G - Council Meeting	82.92	
		Aug 15/25		Tri R - Water/drinks/milk	29.07	144.45
19266	2025-08-26	Crooked Creek Ranch				
		933		KCC - Horse Camp #5	745.80	745.80
19267	2025-08-26	Fred Dean				
		Aug 15/24		G - CW - Lame Duck Council	254.25	254.25
19268	2025-08-26	Henderson Tree Care				
		25020		G - DL boat launch tree	1,808.00	1,808.00
19269	2025-08-26	Jamie Bosworth				
		Dep. Refund		KCC - Cleaning Deposit	65.00	65.00
19270	2025-08-26	Jennifer Joiner				
		Aug 19/25		KCC - Day Camp Swimming Lessc	1,620.00	1,620.00
19271	2025-08-26	North Bay & District Chamber of Comm				
		6846		G - EDC - RCIP annual contributio	2,500.00	2,500.00
19272	2025-08-26	Minister of Finance				
		380608250911006		G - June OPP	36,075.00	36,075.00
19273	2025-08-26	The Royal Canadian Legion				
		Sept 26/23-01		G - 2026 Military Ad	650.00	650.00
Total Computer Cheque:						49,617.00

**EFT**

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
5939	2025-08-26	Amazon.com.ca Inc.				
		CA5BJRQIIXGI		TRI R - Carabiner D rings x 2	31.40	
		CA528X2F6ACCU		KCC - Renters cleaning closet - m	61.01	
		CA528XDJPACCU		KCC - Renters cleaning supplies	42.26	
		CA5EDK09A7CI		KCC - Renters cleaning storage ca	37.28	
		CA53OSLH2562I		KCC - Renters cleaning toilet brusl	36.48	
		CA52BH8AGHAI		KCC - Renters cleaning supplies -	21.36	
		CA5H8OH8LA0SI		KCC - Renters cleaning supplies -	14.67	
		CA51CURGRCNI		G - Keyboard/mouse	79.09	
		CA52V0GMOZQI		KCC - Daycamp t-shirts 8pk x 2	67.18	
		CA529WCE9ACCU		G - Cabinet for laminator	209.04	
		CA52VZGMOZQI		KCC - Daycamp t-shirst 8pk x 3	101.82	
		CA52VSGMOZQI		KCC - Daycamp t-shirst 8pk x 2	65.98	767.57
5940	2025-08-26	Annette Gilpin				
		Aug 8/25		KCC - Refund Deposit	225.00	225.00
5941	2025-08-26	Brampton Painting Co. Ltd.				
		2494		G - Office painting	7,260.25	7,260.25

**Township of Armour**  
**List of Accounts for Approval**  
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EFT

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
5942	2025-08-26	Burk's Falls Home Hardware,				
		93755		Tri R - Insecticide 2pk	28.24	28.24
5943	2025-08-26	ClayMar Electric				
		4546		G - WF relocate hot water tank	189.84	189.84
5944	2025-08-26	Client First Canada				
		2746		G - Website Hosting	610.20	610.20
5945	2025-08-26	ConstructConnect Canada Inc.				
		INV01695299		Rds - Duncor complete ad 2025-0	339.00	339.00
5946	2025-08-26	Courtney Metcalf				
		Jul/Aug 2025		G - 641.9KM - 7/9-8/7	382.01	382.01
5947	2025-08-26	Dave Hall Excavating				
		PC 19 2025		G - Office septic system	31,623.21	31,623.21
5948	2025-08-26	Duncor Enterprises Inc				
		2025135		Rds - Micro Surface Treatment	198,154.76	198,154.76
5949	2025-08-26	Environmental 360 Solutions				
		245583		G - Dobbs Beach	244.43	
		245589		G - Doe Lake park	284.52	
		245588		KCC - Rental	244.43	
		245587		G - Thompson Rapids	244.43	
		245586		G - Halcyon Beach	244.43	
		245585		G - Watt Farm	284.52	
		245584		G - Jack Lake	244.43	1,791.19
5950	2025-08-26	Glen Martin Limited				
		421717		KCC - Cleaning supplies	243.74	243.74
5951	2025-08-26	Hayes' Service Centre				
		14397		G - Bylaw RVR tires	1,075.76	1,075.76
5952	2025-08-26	Home Building Centre				
		4302983		G - HF vendors market screws	8.46	
		4303028		G - HF twine/wasp spray	25.97	
		2265226		Rds - 1/2lb carbon line	18.07	52.50
5953	2025-08-26	Innov8 Office Solutions				
		408917		G - Canon Copies 8/9-9/8	282.84	282.84
5954	2025-08-26	Melissa Marshall				
		Aug 13/25		KCC - MM Cell 50% Rec Program:	32.05	
		Aug 19/25		KCC - Repairs/daycamp/Fashion fi	175.20	207.25
5955	2025-08-26	Near North Industrial Solution				
		102009		Rds - 3' cam lock gasket x 4	10.40	10.40
5956	2025-08-26	Olympic Printing				
		2025-17		TRI R - Receipt Books	694.95	694.95
5957	2025-08-26	Professional Loss Control Inc				
		INV06534		G - Hazard Mitigation Analysis	2,491.65	2,491.65
5958	2025-08-26	Print Muskoka				
		10201		G - Envelopes x 5000	825.24	825.24
5959	2025-08-26	Purolator Inc				
		590197335		Historical Society shipment	15.55	15.55
5960	2025-08-26	Recyc-Mattress Inc				
		3014885		Tri R - Mattress Recycling	3,423.90	3,423.90
5961	2025-08-26	Rod Ward				
		Aug 17-18/25		G - RW AMO Conference 8/17-8/1	686.79	686.79
5962	2025-08-26	Three Mile Truck and Trailer				
		2967		Rds - Coolant leak repair	1,167.28	1,167.28



**Township of Armour**  
**List of Accounts for Approval**  
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**EFT**

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
5963	2025-08-26	Tulloch Engineering Inc.	2030024	G - 8/15 Peer Reviews - BES Facil	7,585.84	7,585.84
5964	2025-08-26	Russell Christie LLP In Trust	Land Transfer T	G - Land Transfer Tax-Tax Sale	1,502.78	1,502.78
Total EFT:						261,637.74

**OTHER**

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
1	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - AM	G - Visa Expenses	1,225.92	1,225.92
1	2025-09-09	Bell Mobility	Aug 27/25	Cell Phones	488.94	488.94
2	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - CM	KCC - Visa Expenses	283.34	283.34
2	2025-09-09	Hydro One Networks Inc.	Aug 27/25	KCC - 7/5-8/2	1,150.30	1,150.30
3	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - CW	KCC - Visa Expenses	43.80	43.80
3	2025-09-09	Hydro One Networks Inc.	Aug. 27/25	G - 12 3 Mile 7/5-8/2	352.47	352.47
4	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - DM	KCC - Visa Expenses	138.88	138.88
4	2025-09-09	Hydro One Networks Inc.	Aug 27, 2025	G - Park 7/5-8/2	53.27	53.27
5	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - Dav	G - Visa Expenses	587.40	587.40
5	2025-09-09	Hydro One Networks Inc.	Aug 29/25	G - WF 7/8-8/7	93.81	93.81
6	2025-08-26	Collabria Visa (KCU)	Aug 13/25 - Dou	G - Visa Expenses	46.69	46.69
6	2025-09-09	Lakeland Energy	115-008723	KCC - Internet	175.09	175.09
7	2025-08-26	Enbridge Uniongas	Aug 14/25	Tri R - 6/11-8/11	32.91	32.91
7	2025-09-09	Lakeland Energy	115-009764	G - Office Internet	124.24	124.24
8	2025-08-26	Francotyp-Postalia Canada Inc.	Aug 12/2025	G - Postage	2,825.00	2,825.00
8	2025-09-09	Minister Of Finance	August 2025	G - August EHT	3,015.48	3,015.48
9	2025-08-26	Hydro One Networks Inc.	Aug 14/25	G - Office 6/19-7/22	806.00	806.00
9	2025-09-09	Newt Fibernetics Corporation	754151	KCC - Phones	98.81	98.81
10	2025-08-26	Hydro One Networks Inc.	Aug 18/25	Rds - 6/19-7/23	569.20	569.20
10	2025-09-09	Newt Fibernetics Corporation	755185	G - Office Phones	152.31	152.31
11	2025-08-26	Canada Revenue Agency				

**Township of Armour**  
**List of Accounts for Approval**  
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**OTHER**

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
			Aug 1-15/25-001	G - CRA 001	18,210.18	18,210.18
			Aug16-31/25-001	G - CRA 001	17,837.99	17,837.99
12	2025-08-26	Canada Revenue Agency				
			Aug 1-15/25-002	G - CRA 002	3,561.02	3,561.02
			Aug16-31/25-002	G - CRA 002	2,796.65	2,796.65
13	2025-08-26	Telus Health Canada Ltd				
		2408477		G - Telus Health	65.26	65.26
13	2025-09-09	The Benefits Trust				
		September 2025		Group Benefits	13,999.83	13,999.83
14	2025-09-09	Hydro One Networks Inc.				
		Aug. 29/25		Tri R - 7/8-8/7	105.81	105.81
					Total Other:	68,840.60

**PROPOSED PAYMENTS**

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	AFC Inc				
	7665		Rds - Grader repairs	1,399.64	1,399.64
PP -	Abell Pest Control Inc				
	45254240		G - WF Annual Service	694.23	
	A7290271		KCC - Pest Control	68.32	762.55
PP -	Amazon.com.ca Inc.				
	CA53AT8NHIAI		TRI R - Hi Vis pants	89.52	
	CA5I0JI7Z8I		TRI R - Hi Vis jacket	36.80	
	CA515JI7Z8I		TRI R - Hi Vis jacket x 2	75.52	201.84
PP -	Battlefield Equipment -Ontario				
	64081623		Tri R - Skidsteer Rental	3,830.19	3,830.19
PP -	Bracebridge Chamber of Commerce				
	18158		G - EDC Tariff event	60.59	60.59
PP -	Collins Valu-mart				
	Aug 25/25		G - Tri Council snacks	41.23	
	Aug 26/25		G - Council Meeting	56.11	97.34
PP -	Corporate Express				
	70812291		G - Paper	74.50	
	70924767		G - Bldg permit paper	124.50	199.00
PP -	Crooked Creek Ranch				
	930		KCC - Horse Camp #4	745.80	745.80
PP -	Dollywood Foundation of Canada				
	0925522		KCC - Literacy Program	138.35	138.35
PP -	Eastholme Home For Aged				
	Sept 2025		G - 3rd Quarter	35,753.75	35,753.75
PP -	Fowler Construction Co. Ltd.				
	88087		Rds - Gravel - flood road repairs	84,155.34	84,155.34
PP -	Glen Martin Limited				
	421831		KCC - Cleaning supplies	99.29	
	421831-1		KCC - Cleaning supplies	157.94	257.23
PP -	Gradall of Muskoka Inc.				
	128		Rds - Flood road repair/ditching	25,916.55	25,916.55
PP -	Hamilton & Sons Property				
	2253		G - Groundskeeper Sept/WF field	6,539.88	6,539.88

**Township of Armour**  
**List of Accounts for Approval**  
Batch: 2025-00072 to 2025-00078

**PROPOSED PAYMENTS**

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	<b>Hayes' Service Centre</b>				
	14460	Rds - Tire install x 2		289.28	289.28
PP -	<b>Klink Enterprises</b>				
	825	G - August cleaning/open & close		2,802.40	2,802.40
PP -	<b>Linde Canada Inc</b>				
	51080812	Rds - Cyl Lease 1 yr		507.60	507.60
PP -	<b>Local Authority Services</b>				
	MGBP000021255	Rds - Kal Tire - studded link chains		220.96	220.96
PP -	<b>Megan Yemm</b>				
	Sept 2/25	G - 7/29-8/28 - MY Mileage		317.36	317.36
PP -	<b>Metroland Media Group</b>				
	7757572	G - Tax Sale ad		89.27	89.27
PP -	<b>Moore Propane Limited</b>				
	1444539	Tri R - Cyl Rent		27.12	27.12
PP -	<b>North Bay Parry Sound District</b>				
	September 2025	G - September Levy		3,873.42	3,873.42
PP -	<b>OMERS</b>				
	August 2025	G - August OMERS		24,687.44	24,687.44
PP -	<b>Purolator Inc</b>				
	535168693	G/Rds -Tax Sale/Tender/AM Shipn		213.50	
	510191269	G - Tax Sale chq		6.10	219.60
PP -	<b>Rec-Check Inspections Inc.</b>				
	24011	G - Playground inspections		1,333.40	1,333.40
PP -	<b>Robert J Miller</b>				
	INV025-040	G - August Retainer		1,884.00	1,884.00
PP -	<b>Russell Christie</b>				
	Aug 26/25	G - Site Plan Baker		579.57	
	Aug. 26/25	G - Site Plan Johnstone		578.89	
	Aug 27/25	G - #1-60901 Tax Arrears		584.71	1,743.17
PP -	<b>Ryan Gohlich</b>				
	Aug 26/25	KCC - Deposit refund		65.00	65.00
PP -	<b>Shell Burks Falls</b>				
	August 2025	G/Rds - Bylaw/CBO/Rds Fuel		777.55	777.55
PP -	<b>TJB Construction</b>				
	1112	Rds - Jul 21-25 road repair/ditchin		7,672.70	7,672.70
PP -	<b>The Engraving Shoppe</b>				
	103981	G - Heritage Festival trophy plates		57.63	57.63
PP -	<b>Town of Kearney</b>				
	TOK-25-005	G - Lunch clerk/treas meeting 8/21		30.00	30.00
PP -	<b>Town of Parry Sound</b>				
	September 2025	G - September Land Ambulance		11,925.36	11,925.36
PP -	<b>Tulloch Engineering Inc.</b>				
	2030293	Rds - N Pickerel Lake Bridge		19,663.02	
	2030331	G - Peggs Mountian Rd studies		12,543.00	32,206.02
PP -	<b>W.O. Stinson &amp; Son Ltd.</b>				
	109001898	Rds - 1700.1L Clear Diesel		2,275.56	
	109001899	Rds - 1663.5L Dyed Diesel		2,057.39	
	109001900	Tri R - 1550.8L Dyed Diesel		1,918.01	6,250.96
PP -	<b>Waste Connection of Canada Inc</b>				
	7113-0000356951	Tri R - August Comingled		692.23	692.23
PP -	<b>Xerox Canada Ltd</b>				



Date Printed  
2025-09-04 1:19 PM

**Township of Armour**  
**List of Accounts for Approval**  
Batch: 2025-00072 to 2025-00078

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**PROPOSED PAYMENTS**

Payment #	Vendor Name	Reference	Invoice Amount	Payment Amount
	Invoice #			
	F64609409	G - 7/28-8/26 copies	403.15	403.15
Total Proposed Payments:				258,133.67

Total AP: 638,229.01

NET August Payroll: \$107,884.44

Certified Correct This September 4, 2025

Total: \$746,113.45

Treasurer

Mayor



RECEIVED

AUG 27 2025

TOWNSHIP OF ARMOUR

**TOWNSHIP OF ARMOUR**Application for a Zoning By-law Amendment  
Under Section 34 of the Planning Act1. General Information

Registered Owner

DONALD MURPHY

Telephone No.

716 882 1430

Address

163 NULTY LANE

Postal Code

POA 150

Applicant / Agent

DONALD MURPHY

Telephone No.

716 882 1430

Address

163 NULTY LANE

Postal Code

POA 150

Agent or Solicitor

N/A

Telephone No.

Address

Postal Code

Mortgagee

N/A

Telephone No.

Address

Postal Code

All correspondence should be sent to:



Owner



Applicant



Agent/Solicitor

2. Location of Property

Lot

Concession

Registered Plan No.

Lot(s)

Reference Plan No.

Part(s)

Municipal Address

Parcel No.

3. Particulars of Property (in metric and imperial units)

Frontage

Depth

Area

4. Related Land Division

a. How long has the subject property been in the owner's possession?

b. Is the 66 ft. shore road allowance owned by the applicant (if applicable)?



Yes



No

c. If consent to sever is required, has a severance application been made?



No



Yes

File No. \_\_\_\_\_

**Note:** If a decision on the severance has been made, please enclose a copy of the decision with this application.

d. Does the proposed amendment involve a subdivision or condominium application?



No



Yes

Ministry of Municipal Affairs No. \_\_\_\_\_

PLEASE SEE ATTACHED ADDENDUM

Page 1 of 3

-RESOLUTION-



**TOWNSHIP OF ARMOUR**  
Application for a Zoning By-law Amendment  
Under Section 34 of the Planning Act

12. Types of Servicing

This property will be serviced by (please check appropriate boxes):

- i. Water Supply ☐ Private Well ☐ Other (specify) \_\_\_\_\_
- ii. Sewage Disposal ☐ Private Septic ☐ Other (specify) \_\_\_\_\_
- iii. Storm Drainage System ☐ Ditches or Swales ☐ Pipes/Culverts
- iv. Road Access and/or Frontage ☐ Name of Road \_\_\_\_\_  
☐ A Local Public Road  
☐ Water Access Only  
☐ A Provincial Highway  
☐ Private Road or Right-of-Way  
☐ Other (specify) \_\_\_\_\_
- v. Lake Frontage ☐ Name of Lake \_\_\_\_\_

13. Affidavit or Sworn Declaration

I, DONALD MURPHY of the ARMOUR TOWNSHIP  
in the DISTRICT OF PARRY SOUND  
(District, Region or County)

make oath and say (or solemnly declare) that the information contained in this application is true and that the information contained in the documents that accompany this application is true, and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the "Canadian Evidence Act".

Sworn (or declared before me)

at the \_\_\_\_\_  
(Municipality)

in the \_\_\_\_\_  
(District, Region or County)

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Commissioner of Oaths





**TOWNSHIP OF ARMOUR**  
Application for a Zoning By-law Amendment  
Under Section 34 of the Planning Act

5. Existing Use of Property

- ☐ Permanent Residential    ☐ Seasonal Cottage    ☐ Industrial    ☐ Commercial  
☐ Farmland    ☐ Vacant    ☐ Other

6. List any Existing Buildings or Structures on the Property

Buildings or Structures	All Yard Setbacks				Building Dimensions	Ground Floor Area	Building Height	Year Erected (if known)
	Front	Rear	Side	Side				
1.								
2.								
3.								

7. Previous Use of Property (Before Present Use)

- ☐ Residential    ☐ Industrial    ☐ Commercial    ☐ Farmland  
☐ Vacant    ☐ Other

8. Proposed Use of Property, and why the Amendment is Required

- ☐ Residential    ☐ Industrial    ☐ Commercial    ☐ Farmland  
☐ Vacant    ☐ Other

Need for Amendment

PLEASE SEE ATTACHED LETTER

9. List of Proposed Buildings or Structures (Zoning Application Only)

Buildings or Structures	All Yard Setbacks				Building Dimensions	Ground Floor Area	Building Height
	Front	Rear	Side	Side			
1.							
2.							
3.							

10. Armour Township Official Plan Designation

Existing

Proposed

11. Armour Township Zoning

Existing

Proposed

To: Armour Council

August 26, 2025

Re: Addendum to Application to Amend Armour Township Zoning By-law No. 27-95, As Amended

This addendum is attached to the above-referenced Application to Amend the Armour Township Zoning By-law to provide details where the application form is lacking sections to provide details of the proposed amendments.

The purpose of the proposed amendments is to bring the Definitions of "Development" and "Lot Area" plus the "Zone Requirements" for the "Wetlands Protection Zone" into full consistency with the Provincial Planning Statement (2025).

1. Existing Zoning Regulation

Definitions 2.53 "Development" means the construction or erection of buildings or structures on, or the excavation of land.

Proposed Modification in bold Italics

Definitions 2.53 "Development" means the construction or erection of buildings or structures on, or the excavation of land ***or the creation of a new lot, or a change of land use.*** (note - directly from PPS 2024 definitions)

2. Existing Zoning Regulation

Definitions 2.111 "Lot Area" means the total horizontal area within the lot lines of a lot, but shall not include any area below the high-water mark. (See also Section 2.90)

Proposed Modification in Bold Italics

Definitions 2.111 "Lot Area" means the total horizontal area within the lot lines of a lot, but shall not include any area below the high-water mark ***or any land within the Wetlands Protection Zone.*** (See also Section 2.90)

3. Existing Zoning Regulation

WETLANDS PROTECTION ZONE

8.2 "Zone Requirements"

(a) No buildings shall be permitted in the Wetlands Protection Zone except for existing single detached dwellings or cottages where additions, alterations or the reconstruction of the same buildings on the same building footprints shall be permitted provided that buildings comply with the provisions of the relevant Seasonal Residential SR, Lakeshore Residential LR, Rural Ru and Flood Plain FP Zones.

Proposed Modification in Bold Italics

WETLANDS PROTECTION ZONE

8.2 "Zone Requirements"

(a) No buildings ***or new development*** shall be permitted in the Wetlands Protection Zone except for existing single detached dwellings or cottages where additions, alterations or the reconstruction of the same buildings on the same building footprints ***on the same lot*** shall be permitted provided that buildings comply with the provisions of the relevant Seasonal Residential SR, Lakeshore Residential LR, Rural Ru and Flood Plain FP Zones.



# ROBERT J. MILLER Land Use Planning Services

15 Brock Street RR#3 NIAGARA-ON-THE-LAKE ONTARIO L0S 1J0 905.468.0582 cell/bxt 289.213.4421

Robert J. Miller  
Professional Land Use Planner

Email plansifter@gmail.com

September 3, 2025

VIA EMAIL clerk@armourtownship.ca

Township of Armour  
c/o Mrs. Charlene Watt, Municipal Clerk  
56 Ontario Street  
Burk's Falls, ON P0A 1C0

RECEIVED

SEP 04 2025

TOWNSHIP OF ARMOUR

Dear Mrs. Watt, Mayor Rod Ward and Members of Council:

RE: Proposed Amendments to Armour Zoning By-law "Definition of Development" and "Definition Lot Area", plus "Wetlands Protection Zone Requirements"

This planning report is in response to your request for a review of the above applications to make additions to three Sections of the Armour Township Zoning By-law which apply to significant wetlands on Deer Lake, "to bring them into full consistency with the Provincial Planning Statement (PPS 2025)".

## Proposed

There are no deletions proposed to the Armour Zoning By-law. Simply proposed additions which are shown in bold Italics in three Sections of the Zoning By-law as follows:

Definitions 2.53 "Development" means the construction or erection of buildings or structures on, or the excavation of land ***or the creation of a new lot, or a change of land use.*** (directly from PPS 2024 definition)

Definitions 2.111 "Lot Area" means the total horizontal area within the lot lines of a lot, but shall not include any area below the high water mark ***or within the Wetlands Protection Zone.*** (See also Section 2.90)

## WETLANDS PROTECTION ZONE

### 8.2 "Zone Requirements"

(a) No buildings ***or new development*** shall be permitted in the Wetlands Protection Zone except for existing single detached dwellings or cottages where additions, alterations or the reconstruction of the same buildings on the same building footprints ***on the same lot*** shall be permitted provided that buildings comply with the provisions of the relevant Seasonal Residential SR, Lakeshore Residential LR, Rural Ru and Flood Plain FP Zones.

## Regarding matters of Provincial interest, Section 2 Planning Act

- No issues
- The first of 20 listed "matters of Provincial interest" is "a) the protection of ecological

systems, including natural areas, features and functions;”

Regarding all applicable tests, Zoning By-laws, Section 34(1) Planning Act

- No issues. Attention to “**significant**” as follows.
- 34(1)3.2(i) “Zoning by-laws may be passed by the councils of local municipalities: 3.2 For prohibiting any use of land and the erecting, locating or using of any class or classes of buildings or structures within any defined area or areas, (i) that is a **significant** wildlife habitat, wetland, woodland, ravine, valley or area of natural and scientific interest.”

Consistency with Provincial Planning Statement, 2024 (PPS)

- No issues
- Section 4.1(4a) “Development and site alteration shall not be permitted in **significant** wetlands in Ecoregion 5E” (Parry Sound District).
- MNR wetland regulations in Ontario changed significantly in 2024 with the introduction of Ontario Regulation 41/24, which established a standardized 30-meter regulated buffer around all **significant** wetlands, a unifying change from the previous 120-meter buffer for certain Provincially significant wetlands. There are two designated **significant** MNR wetlands on Deer Lake – the mouth of Tank Lake Creek and the north shore of Lot 24, Concession 1.

Consistency with Growth Plan For Northern Ontario

- No issues

Conformity with applicable policies of the Armour Township Official Plan

- No issues.

The best way to illuminate the work done by Armour on **significant** wetlands mapping in the Official Plan is to quote from my progress report to Council in 2005.

“To Armour Council December 8, 2005

On December 14th, 2005 a Core Team meeting is scheduled in the Armour Council Chambers by the Ministry of Municipal Affairs and Housing under their One Window services system. This meeting will initiate the phase of the project where a series of new Official Plan policies will be drafted.

It is prudent to meet the core ministry representatives before drafting new policies. For example, I am anticipating a **major package of policy information from the Ministry of**

**Natural Resources** at the meeting next week. I would encourage Council to question the Ministry representatives on any current planning and land use issues in Armour Township.

To date, the following work has been done:

- Detailed land use survey with GPS spatial references
- Assist Anna Goldberg with GIS base mapping
- Prepared geo-corrected arc base map exhibit
- Two discussion sessions with Council
- September 2005 Public Open House session in Katrine
- Special Planning Program website created
- Reviewed written responses from the public
- Review roads information, mapping and Township office data
- **Lakes analysis, development pressures, biological capacities, recreational capacities, surface areas and relationship with MOE records**
- Reviewed sensitive data from Ministry of Northern Development & Mines including closed mine shaft mapping
- Reviewed soils capability mapping for agriculture and potential bio-energy production locations
- Exploring MOE wind turbine regulations and other municipalities' by-laws governing wind energy
- Reviewed MTO policy requirements for new Official Plans
- MNR/DUC (Ducks Unlimited Co.) partnership **Significant Wetlands mapping CD for Armour Township** - generated following the Wetland Planning Workshop in October 2005 attended by Wendy Whitwell and myself



- Reviewed Burk's Falls ground water aquifer study and mapping
- Obtained license for Armour Township internet access to the Land Information Ontario Warehouse including a data subscription system to the Ontario Land Information Directory (OLID) and password access to the Natural Resource Values Information System (NRVIS) data base
- Obtained complete MNR GIS plots of **Fish Habitat Classification Mapping for Armour Township**
- Reviewed new Official Plan programs underway for Town of Huntsville, Township of Seguin, Township of Magnetawan and MMAH modifications for final approval of Official Plans for Ryerson Township, Town of Kearney and Township of McMurrich-Monteith
- Analysing population data, projected declines, school board vacancy issues and projected wave of retirees

I am looking forward to meeting with you and Council on December 13th in advance of the MMAH Core Team meeting on December 14th.

Conformity with provisions of the Armour Township Zoning By-law

- No issues.

Progress letter and the digital "smart map" conversion of the Armour Zoning By-law mapping including MNR **significant wetlands** mapping in 2008.

Report to Council, April 4, 2008

Many of the Flood Plain FP Zoned areas in Armour are actually swamps and bogs. These have been replaced in the updated OP and on the new Zoning map schedules with official **MNR Significant Wetlands mapping - directly imported MNR map files**. Zoning provisions need to be added to the Zoning By-law as directed by MNR in the OP resource information package provided in 2005 to Reeve Richard Thomas and Council.

Compliance with Armour Requirements for Complete Application

- No issues

This application to update certain sections of the Armour Zoning By-law should be accepted and

Mrs. Charlene Watt  
Armour Township  
September 3, 2025  
Page 5

publicized as part of the ongoing provincial planning process for **significant wetlands**, thereby representing good planning.

Yours very truly

A handwritten signature in blue ink, appearing to read "Robert J. Miller", written over a horizontal line.

Robert J. Miller

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**BY-LAW #54-2025**

**Being a by-law to confirm the proceedings  
of Council at its meeting.**

**WHEREAS** Section 5 of the *Municipal Act*, S.O. 2001, Chapter M.25, as amended, requires a municipal Council to exercise its powers by by-law, except where otherwise required;

**AND WHEREAS** Council or a Committee of Council often authorizes action to be taken which does not lend itself to an individual by-law;

**AND WHEREAS** the Council of the Township of Armour deems it desirable to confirm the proceedings of Council at its meetings hereinafter set out.

Be it enacted as a By-law of The Municipal Corporation of the Township of Armour hereby enacts as follows:

1. **Ratification and Confirmation**

That the action of this Council at its meetings set out below with respect to each motion, resolution and other action passed and taken by this Council at its meetings (except where the prior approval of The Ontario Land Tribunal (OLT) is required) is hereby adopted, ratified and confirmed as if such proceedings and actions were expressly adopted and confirmed by By-law;

**Regular Council Meetings**

- August 12, 2025
- August 26, 2025

**TRI Council Meeting**

- August 25, 2025

2. **Execution of all Documents**

That the Mayor of the Council and the proper officers of the Township of Armour are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required and except where otherwise provided, the Mayor and Clerk are hereby authorized and directed to execute all necessary documents and to affix the corporate seal of the Township of Armour to such documents.

3. **Administrative Corrections**

The Clerk of the Township of Armour is hereby authorized to make any minor modifications or corrections of an administrative, numeric, grammatic, semantic or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.

4. That this by-law shall come into force and effect on the date of passing.

Read in its entirety, approved,  
signed and the seal of the  
Corporation affixed thereto and  
finally passed in open Council  
this 9<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
Rod Ward, Mayor

\_\_\_\_\_  
Charlene Watt, Clerk

## Planning Department Report

### Consents

Roll #	Address	Date	File #	Status	Note
3-19700	Con 13 Part Lot 11	11/25/2022		Legal, CBO, By-law, Engineers Involved	Site Alteration / Rezoning issue / FP update
<b>Second Round of Peer Reviews Pending -</b>					
<b>SOLARBANK</b>	<b>219 Peggs Mountain Road</b>	<b>09/02/2025</b>		<b>See website for status</b>	<b>Solar Battery Storage Facility - Fire Dept concerns</b>
2-19900	2100 Chetwynd Road	05/07/2024		Awaiting Application	Create 1 new residential lot + retained
3-19700	589 Berriedale Road	06/27/2025	B-047/24 & B-048/24	All conditions satisfied - need R Plan	Create 2 new lots + retained - amended app 01/2025
3-21300	1476 N Pickerel Lake Road	05/16/2025	B-006/25	Suitable Entrance Condition Satisfied	Create 1 new residential lot + retained
2-28300	348 Woods Road	11/19/2024		Awaiting Application	Create 3 new lots + Retained
3-23800	183 Pevensey Road	02/25/2025		Pre-consultation Meeting	Sever to create 1 new lot, 1 lot addition and retained
3-17500	Con 13, Part Lot 3	01/13/2025		Awaiting Application	Create 4 new lots + retained - concerns with suitable entrances
2-17600	13 Garage Road	06/12/2025	B-015/25 & B-016/25	Notice of Decision	Sever to create 1 new lot, 1 rural industrial lot and retained
2-29420	123E Nicolia Drive	07/23/2025		Awaiting Notice of Decision	Create 2 new lots + retained
2-29200/223700	Con 9 Lot 20 / Con 10 Lot 20	04/28/2025		Inquiry	Sever 2 merged lots to create 2 lots with road frontage
2-10200	Con 7 & 8, Part Lots 17 & 18	05/01/2025	B-027/25 & B-028/25	Awaiting Notice of Decision	Create 2 new lots + retained
1-09105	809A Cherry Hill Road	06/09/2025		Inquiry	Lot addition
3-11010	273 Berriedale Road	07/31/2025		Awaiting Application	Create 3 new lots + Retained
<b>2-23700</b>	<b>820 Garage Road</b>	<b>09/03/2025</b>		<b>Pre-consultation Meeting</b>	<b>Create 3 new lots + Retained</b>

### Subdivisions

Roll #	Address	Date	File #	Status	Note
1-08900	Cherry Hill Rd / Deer Lake	08/07/2025		Notice of Decision	15 lot subdivision with common element road

### Shore Roads / Road Allowances

Roll #	Address	Date	File #	Status	Note
3-19700	589 Berriedale Road	11/01/2022		Letter to Applicant	Road Allowance between Lot 10 & 11, Con 13
1-31500	78 Skyline Drive	11/15/2024		Pre-consultation	Purchase part of shore road allowance
<b>1-34000</b>	<b>98 Doe Lake Peninsula</b>	<b>09/02/2025</b>		<b>PIN # created, awaiting legal documents</b>	<b>Trf shore road - 1988 Admin Error</b>
1-08610	879 Three Mile Lake Road	05/29/2024		Awaiting Survey	Purchase shore road across the road



# Planning Department Report

## Site Plans

Roll #	Address	Date	File #	Status	Note
3-23905	809 Berriedale Road	06/14/2023		File Closed - LOC File Remains Open	New rural industrial business
3-07625	Con 11 Part Lot 32	08/08/2024		By-law Officer - review regeneration	Tim Bryson sent recommendations via email
2-32200	2214 Pickerel & Jack Lake Road	11/04/2024		Road Boring to address in agreement	Demo - Rebuild in FP-48
1-34000	98 Doe Lake Peninsula	06/25/2025		Legal	Demo/Rebuild - shore road trf too
1-69900	39 Magview Drive	07/23/2025		Legal	New dwelling on Mag River
Pending	303 Relative Road	01/13/2025		Pre-consultation	RC use of property
1-73100	943 Relative Road	08/12/2025		Legal	Demo all structures on property and rebuild
1-76300	868 Skyline Drive	07/23/2025		Legal	Construct SFD, Garage, Guest Sleeping Cabin and Boathouse
2-01431	Lot 9, Millies Way	07/23/2025		Legal	Construction of a new Single Detached Dwelling
3-30420	1857 Pevensey Road	08/01/2025		Pre-consultation	Construction of a new Single Detached Dwelling and Garage
2-13500	89 Ontario Street	08/20/2025		Pre-consultation	Demo and rebuild Additional Residential Unit

## Minor Variance

Roll #	Address	Date	File #	Status	Note
--------	---------	------	--------	--------	------

## Zonings

Roll #	Address	Date	File #	Status	Note
2-07015	51 Commercial Drive	02/28/2023		Pre-Consultation- PJR Required	Site Specific - Commercial w Residential units
3-19722	Con 13, Part Lot 11	09/05/2023		Municipal Planner concern of OPA too	Engineers agree to adjust FP mapping
3-19716 to 3-1972	240-268 N Pickerel Lake Road	10/21/2024		Application Refused - Engineer Disagree	FP mapping update after site alteration
2-12200	Con 7 Lot 32	11/28/2024		Application	Woodland Retreat
Pending	303 Relative Road	01/13/2025		Awaiting Application	RC use of property
ZBA		09/02/2025		Application to Council	Update Definitions and Wetlands Requirements

TOTAL # OF TELECONFERENCE PRE-CONSULTATION MEETINGS TO DATE FOR 2025: 18

**Charlene Watt (Deputy Clerk)**

---

**From:** Doug Godin  
**Sent:** August 21, 2025 11:49 AM  
**To:** Charlene Watt  
**Subject:** Fw: [EXTERNAL]Statistics for township

Here are the septic permit stats from NBMCA.

THANKS  
Doug

Get [Outlook for iOS](#)

---

**From:** Doug Godin <doug.godincbo@armourtownship.ca>  
**Sent:** Thursday, August 21, 2025 11:48:05 AM  
**To:** Kris Rivard <Kris.Rivard@nbmca.ca>  
**Subject:** Re: [EXTERNAL]Statistics for township

Thank you very much.  
Apologize for the confusion.

Have a great day

Get [Outlook for iOS](#)

---

**From:** Kris Rivard <Kris.Rivard@nbmca.ca>  
**Sent:** Thursday, August 21, 2025 11:46:12 AM  
**To:** Doug Godin <doug.godincbo@armourtownship.ca>  
**Subject:** RE: [EXTERNAL]Statistics for township

Hi Doug,

Apologies, but an email was never sent since I had let you know of the numbers over the phone a couple of weeks ago.

Permits for the Township of Armour –  
2025 – 17 (As of August 21, 2025)  
2024 – 28  
2023 – 28  
2022 – 33

Hope this information helps. Please let me know if you need anything else.

Regards,

Kris Rivard (he/him)  
*Chief Building Official*  
*Manager, OSS*  
**North Bay-Mattawa Conservation Authority**  
15 Janey Avenue  
North Bay, ON P1C 1N1

Cell: 705-471-3010  
Office: 705-474-5420 ext 2016  
Fax: 705-474-9793  
Web: [www.nbmca.ca](http://www.nbmca.ca)

### ***Leaders in Watershed Management***



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**From:** Doug Godin <doug.godincbo@armourtownship.ca>  
**Sent:** August 20, 2025 10:46 AM  
**To:** Kris Rivard <Kris.Rivard@nbmca.ca>  
**Subject:** [EXTERNAL]Statistics for township

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Good morning, Kris

I hope you are doing well. Would you be able to send me the stats for Armour, again. Sorry I cant seem to find your last email about it.

Thank you for your time.  
Doug

***Doug Godin***

***Chief Building Official***

**T:** (705) 382-3332 ext. 104 • **M:** (705) 787-5358

**E:** [doug.godincbo@armourtownship.ca](mailto:doug.godincbo@armourtownship.ca)

**Please Note:** Inspection requests **will not** be accepted by the undersigned. Inspections can be requested online directly through Cloudpermit or:

#### **Township of Armour**

Please contact Kaiyla Hoffmann, Building/Planning Administrative Assistant at [buildingadmin@armourtownship.ca](mailto:buildingadmin@armourtownship.ca) or (705) 382 – 3332 ext. 102.

#### **Township of McMurrich/Monteith**

Please contact Brandilea Decaire, Building/Planning Coordinator at [building@mcmurrichmonteith.com](mailto:building@mcmurrichmonteith.com) or (705) 685-7901.

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Phone: 705-571-3308  
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[www.burksfallsdistricthistoricalsociety.com](http://www.burksfallsdistricthistoricalsociety.com)  
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Heritage Centres  
Watt Century Farm House  
827 Chetwynd Road  
Armour Township  
  
Wiseman's Corner Schoolhouse  
112 Midlothian Road  
Ryerson Township

**MINUTES  
REGULAR MEETING  
Burk's Falls & District Historical Society  
Fell Homes, Burk's Falls  
Monday, August 18, 2025**

**Members Present:**

Diane Brandt – President  
Jarv Osborne – Vice President  
Nieves Guijarro, *Acting Secretary*  
Kirk Du Guid  
Krista Trulsen  
Nancy Kyte  
Mike Quinton  
Peter Hall

The Members present constituted a quorum.

**Regrets:**

Jenny Hall – Treasurer  
Barry Burton  
Charlene Watt – Secretary/Deputy-Treasurer

**Call to Order:**

The meeting was called to order at 7:00 p.m.  
Diane Brandt in the Chair.

**Welcome:**

Diane Brandt welcomed Members to the meeting. Regrets were disclosed.

**Appointment of Secretary for the Meeting:**

Per section 6.2(c) of the constitution: if the Secretary is, for any reason, unable to be present at a meeting of the Board or the Members, the Board may appoint another Director to record the minutes of the meeting. **Motion to appoint Nieves Guijarro as the acting secretary for the August 18, 2025 meeting of the Burk's Falls and District Historical Society: Moved by Nancy Kyte, Seconded by Kirk Du Guid. Carried**

**Approval & Amendments of the Minutes of the Last Meeting:**

Acceptance of minutes and adoption of the July 21, 2025 Meeting Minutes as circulated: **Moved by Jarv Osborne, Seconded by Krista Trulsen. Carried**





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Armour Township  
  
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Ryerson Township

### **Treasurer's Report:**

Treasurer's / Financial Report was presented by Peter Hall on behalf of Jenny Hall. Main bank account balance was \$10,976.16 on July 1, 2025. Expenses totalled \$5,102.02 for expected fixed monthly business expenses (e.g. telephone/internet), and Heritage Day Prizes, farmhouse keys, new phone, pictures, frames, printing, partial payment for Insurance, cleaning schoolhouse and contribution to refreshments for the King Charles Coronation event honouring Lorne and Betty, and the engineering assessment of the barns fitness for repair or recovery. Revenue totalled \$7,958.15. **Motion to accept the Treasurer's report and pay the monthly invoices: Moved by Nancy Kyte, Seconded by Krista Trulsen. Carried**

### **Committee Reports:**

#### **Wiseman's Corner Schoolhouse Update:**

Diane Brandt informed the Members that the facility has received approximately 18 visitors during the month of August. Diane and Mike met with the Zehr Family who were visiting the area once again. The Zehr family has a long history in the area, in particular with a Timber Company.

#### **Watt Farm House Update:**

Diane Brandt informed Members that the Heritage Centre received 25 visitors during the month of August. The two part-time employees, Clara and Jordan, have been actively engaged in researching and inventorying artifacts.

Diane Brandt also provided a status update on the red building construction. The utilities have been hooked up now.

#### **Facilities and Function Committee:**

Diane Brandt informed Members that she received a response from Anthony D'Agata, who has contact with the Amish community, and discussed the disassembling of the barn at the farmhouse. Heritage Centre staff are currently cataloguing the barn wood boards.

#### **Membership Committee:**

Peter Hall advised Members that he received two payments to renew memberships for 2025. Peter attended the Ryerson Yard Sale where he was able to promote the Historical Society and the work being done at the Heritage Centres.

**Correspondence:** None

**General Business:** None



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Heritage Centres  
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827 Chetwynd Road  
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Wiseman's Corner Schoolhouse  
112 Midlothian Road  
Ryerson Township

### **New Business:**

#### **Fall Fair:**

The Fall Fair will be held on Monday, September 1, 2025. Display items for the table at the fair will include the mystery box game of artifacts, newsletters and membership forms. The donation jar and large banner poster will be picked up from the Farm House before the event.

#### **Halloween:**

Nieves Guijarro informed Members that she will be meeting with the Lions Club on September 18, 2025 with Charlene Watt to discuss the annual event planning. It is expected that Historical Society Members will do as they have in the past with manning game tables and handing out candy. We will advise the Lions Club that the Historical Society will bring their fishing game back and hand out our own candy. Charlene will send out donation request letters to the Township of Ryerson and Township of Armour. She will also offer to create the event flyer and seek bottled water donations from Valu-Mart. Additional information will be brought forward next month.

#### **Relocation of an Active Member:**

At this meeting, members presented a photo keepsake to Kirk Du Guid in recognition of his dedicated service, as this was his final meeting with the Historical Society. Kirk has been an active volunteer for several years, generously opening the schoolhouse to visitors and playing a key role in ensuring the heritage centre remained accessible for public tours. The Society expressed its sincere appreciation for Kirk's contributions and extended best wishes for the future. Members also expressed hope to remain in touch and to receive future correspondence from him.

### **Other Business:**

Jarv Osborne inquired about any update on the tinted windows. Diane will bring an update at the meeting in September.

### **Adjournment:**

The next meeting will be held on Monday, September 15, 2025 at Fell Homes. There being no further business, **Kirk Du Guid moved to adjourn the meeting at 7:34 p.m.**

---

Recorded by  
Nieves Guijarro, Acting Secretary

---

Approved by  
Diane Brandt, President

**SOUTHEAST PARRY SOUND DISTRICT  
PLANNING BOARD  
Regular Meeting**

**Wednesday, August 27, 2025 – 6:30 p.m.  
VIA ZOOM**

---

**Hearings:**

6:30 p.m.:	1)	B-027/25 B-028/25	-	T. STEVENSON
	2)	B-029/25 B-030/25	-	L. BUGELLI
	3)	B-031/25	-	E. & L. BUGELLI
	4)	B-032/25 B-033/25	-	R. HODGE
	5)	S-01/25	-	2152900 ONTARIO INC.

**Regular Meeting:**

1. Review and Approval of the Minutes
2. Business Arising from the Minutes
3. Administrative
4. Correspondence
5. Status of Applications  
**FEES - Staresinic**
6. Financial Report
7. Other Business
8. Adjournment





**Director of Economic Development (DoED) Report**  
August 28, 2025

**Core Activity Tracking – (Since last report)**

Activity:	Interactions	Description
<b>Business Assistance</b>		
Start Up Files	2	2 Burk's Falls
Expansion Files	1	1 Sundridge
Developer Files	1	1 Strong
General Support	-	
Brand Ambassador	-	
High Priority	-	
Business Visits	-	
Program Referrals	5	NECO (2), The Business Centre (2), NOW (1)
<b>Marketing*</b>		
ACED Website Updates		Business Directory, investment properties, events, Eat Local (updated farmers markets information)
Social Media Posting		5 (ACED) 20 (Explore)
Facebook/Instagram Reach		5,655 (ACED) 12,900 (Explore)
Facebook/Instagram Views		4,327 (ACED) 49,4000 (Explore)
Facebook/Instagram Likes/Followers		1816 (ACED) 2808 (Explore)
<b>Website Tracking</b>		
Total Users / Views	3,700	
Most viewed pages	585	Screaming Heads (business directory)
(besides landing page)		
<b>Communications</b>		
Email Blasts	7	4 (Almaguin Summer Star Party), 2 (Business Updates), 1 (Newsletter)
Organization Meetings	3	AHHC, Parry Sound CBDC, RNIP
Partnership Projects	1	Almaguin Summer Star Party
Municipal Visits	7	Perry, BF, Sundridge, SR, Strong, Joly, M/M
Member Interactions / Support Requests	1	South River (1)
Media Comment Requests	1	Almaguin Summer Star Party article

**Current Files & Projects**

**Project 1A – Business Support**

*RCIP Update*

The EDO attended the August RCIP meeting on Friday, August 22. There were 12 applications submitted and reviewed, and 11 applications approved.



#### *Business Directory Update:*

The CMO has completed 70% of the annual Business Directory update. An email blast and social media callout were issued to all businesses currently listed, requesting updated information. Follow-up cold calls have also begun for outstanding businesses that have not yet been reached directly, to ensure all listings on the website remain accurate and up to date.

ACED Staff have been engaging with businesses in the community weekly to help the CMO build familiarity and connections with local stakeholders and strengthen relationships.

#### **Project 2A – Community Organization Support**

The CMO will be leading the AVEMP program and has received the contact list. Outreach to community organizations will resume in the coming weeks.

#### **Project 2B – Regional Recreation & Municipal Support**

##### *McMurrich Monteith Facility Improvement Support*

The Community Survey for McMurrich/Monteith is live until August 22, with 94 responses to-date. Once the survey is closed, a summary report will be compiled and shared with McMurrich/Monteith staff.

##### *Village of Burk's Falls Support*

*Carried from last month: Staff met with a Councillor from Burk's Falls to discuss a funding application for the Burk's Falls theatre. It was mentioned that the topic will be discussed at the next Burk's Falls Council Meeting. ACED staff are waiting for further direction following the Council Meeting, as no new update had been provided.*

##### *Village of South River Support*

Staff created a Site Package Overview for the South River Brewery/Happy Landing Location that was shared with the South River Clerk and Economic Development Intern for more information. The package includes land development information, planning and zoning considerations, available incentives, up-to-date labour market considerations, and a breakdown of the service infrastructure. A meeting was held with the Real Estate Broker to establish a relationship of support for interested businesses or developers, and the Site Overview Package will be shared with the Broker once it has been completed.

#### **Project 3B – Transportation**

##### *Almaguin Community Transportation Committee*

*Carried from last report: Efforts continue to investigate local service models such as the EPS Support Services and the Ontario Northland Bus service. The next ACT committee meeting will be scheduled for September.*

##### *The Return of Passenger Rail Service*

The EDO and CMO met with Christine Puma from Ontario Northland to discuss marketing opportunities. Different marketing tactics were presented, from digital and print advertisements to ad spaces available at the train stations and on the trains. Marketing opportunities regarding the Ontario Northland Train will begin in the Spring 2026. Marketing opportunities are available for businesses and tourism opportunities. Communications will be shared with businesses so everyone is made aware of the marketing that can be accessed, and ACED/Explore Almaguin will begin exploring avenues to promote the region and the tourism in Almaguin through ONR.

##### *Carpool Almaguin Campaign*

The CMO developed a Carpool Almaguin promotional campaign, featuring an article highlighting local carpool sites and their locations, updated photos, and information about the Poparide app.

The campaign generated 31 page views on the website, 695 views and with a reach of 475 on Facebook.

## **Project 4A – Brand Strategy Implementation**

### *Phase 2 – Physical Brand Roll Out*

Staff are finalizing the FedNor Phase 2 application to support the project. The EDO participated in a webinar for the ROD program. Staff are working to complete the ROD application. To date, Staff have received resolutions of support from South River, Strong, Burk's Falls, Perry, McMurrich Monteith, and Armour.

### *Social Media/Explore Almaguin Website/ Email Marketing/Content*

The CMO updated the Feast in Almaguin web page and launched weekly social media posts highlighting the various Almaguin Farmers' Market, aiming to boost visitor engagement and drive traffic.

The CMO created and distributed the fall edition of the digital quarterly newsletter. It was distributed to email subscribers, highlighting local fall events such as fairs, special promotions from area businesses, and additional attractions shared by our brand ambassadors to support regional engagement and economic activity.

The CMO developed 25 new social media posts and reels emphasizing visually engaging photos and videos that showcase local businesses, farmers' markets, upcoming events such as fall fairs, and regional attractions including parks, beaches, and trails, supporting tourism promotion and community engagement. This content resulted in an 11.8% increase in views across Explore Almaguin platforms and a 13.9% increase on the ACED Facebook page.

## **Project 4B – Tourism Promotion**

### *Almaguin Summer Star Party*

The Almaguin Summer Star Party took place on August 11 and 12<sup>th</sup>. A summary report is attached with demographics and final numbers for event attendance.

### **Monday – South River**

The evening in South River offered a relaxed and welcoming atmosphere. Guests enjoyed:

- Food prepared by *The Banger*
- A Disc Golf demonstration by the local Disc Golf Club
- A scenic sunset over the water
- Guided stargazing with Stéphane Picard (Cliff Valley Astronomy) and members of the North Bay Astronomy Club
- Live musical performances by Sean Cotton and Bill Stewart

### **Tuesday – Screaming Heads**

Despite variable weather, the evening proved highly successful due to both participant flexibility and strong programming. The event began indoors, featuring:

- Food service from *The Banger* (including grilled cheese offerings)
- Live music by Sean Cotton



- An engaging astronomy presentation by Stéphane Picard
- At 9:00 p.m., a decision was made to move activities outdoors to Screaming Heads. This shift provided participants with a memorable stargazing experience, which included:
  - Meteor sightings
  - Guided telescope viewing
  - A surprise rocket launch visible from the grounds

Overall, participant enthusiasm and adaptability contributed significantly to the success of both evenings, showcasing the community's capacity to host engaging astronomy and cultural programming even under uncertain conditions.

The CMO launched a social media campaign using a combination of carousel posts and reels to promote and recap the Almaguin Summer Star Party. The campaign highlighted stakeholder involvement and achieved a reach of 13,973, with a total of 23,143 views across platforms, increasing visibility for both the event and its partners.

The Almaguin Summer Star Party has received attention from several media outlets, including NorthBayNipissing.com and Travel and Tour World.

[https://www.northbaynipissing.com/news/written-in-the-stars-almaguin-primed-to-become-astrotourism-destination/article\\_32c4a702-d70a-5b27-aa99-c808087584d0.html](https://www.northbaynipissing.com/news/written-in-the-stars-almaguin-primed-to-become-astrotourism-destination/article_32c4a702-d70a-5b27-aa99-c808087584d0.html)

<https://www.travelandtourworld.com/news/article/discover-the-starry-skies-of-almaguin-the-rise-of-astro-tourism-in-ontario-canada/>

#### *Experiential Tourism Article with Deer Lake Wilderness Retreat*

The EDO developed an experiential tourism article that featured Deer Lake Wilderness Retreat, as well as 6 other businesses, with the theme of experiencing the night sky and the stars in Almaguin. The article performed well, with all organic views.

Facebook/Instagram views – 6,707

Reach–2,784

Interactions–19

Link Clicks – 110 from Facebook

Google Analytics from our website – 160 views

Deer Lake Wilderness Retreat was impressed with the article and response to the content and has expressed an interest in another partnership in the future, featuring winter accommodations and tourism opportunities.

#### Project 4C Shop in Almaguin Campaigns

A Shop Local reel was posted from July 2-31<sup>st</sup>, encouraging participants to like, share, comment and follow to be entered into the draw. Results can be seen below:

	<b>Views</b>	<b>Reach</b>	<b>Interactions</b>	<b>Follows</b>
<b>Facebook</b>	16,355	5,659	82	5
<b>Instagram</b>	7,227	4,496	148	39
<b>Totals:</b>	23,582	10,155	230	44

### Project 5A – RED Gala

The RED Gala venue has been booked, taking place at the Sprucedale Community Centre on December 9<sup>th</sup>, 2025. Both NECO and the Labour Market Group has expressed an interest in partnering and providing funding for this year's event.

### ACED Shared Services Agreement, Evolution of Service Delivery, ETC.

The DoED has attached the Transitioning to a Two-Staff Department Staff Report to the agenda package for the Board's Review.

#### *ACED Department Information Package 2025*

Based on the feedback received from municipal staff during the ACED in-office visits, staff have prepared the ACED Department Information Package which contains an overview of ACED including a brief history and timeline, a review of investments and funding, a review of core services, and a quick-reference guide on how to best utilize the department. This document will help stakeholders understand ACED in a greater capacity and assist with communicating the value of the department.

#### *Finalizing the Revised Shared Services Agreement & Funding Formula*

Step 1 – The Board will need to determine if they approve the 2-staff department report.

Step 2 – The Board will need to determine whether they support the percent-to-levy funding formula concept or keep the existing formula. Should the Board support the new funding concept, it will be reflected in the 2026 budget projections and circulated to all members in October for approval.

Step 3 – The new shared services agreement will need to be finalized and circulated to all municipalities for review and acceptance. The DoED is recommending that the shared services agreement term should be set at two years (2026 and 2027) and treated as a transitional agreement wherein which the Board and Staff can identify and evaluate options for departmental funding once the current CIINO agreement expires.

Once the new agreement is finalized, it will be circulated to all Almaguin municipalities (member and non-members) for their consideration along with the attached ACED Information Package. The goal of this is to encourage all Almaguin Municipalities to consider membership and take part in planning for the future of economic development in Almaguin.

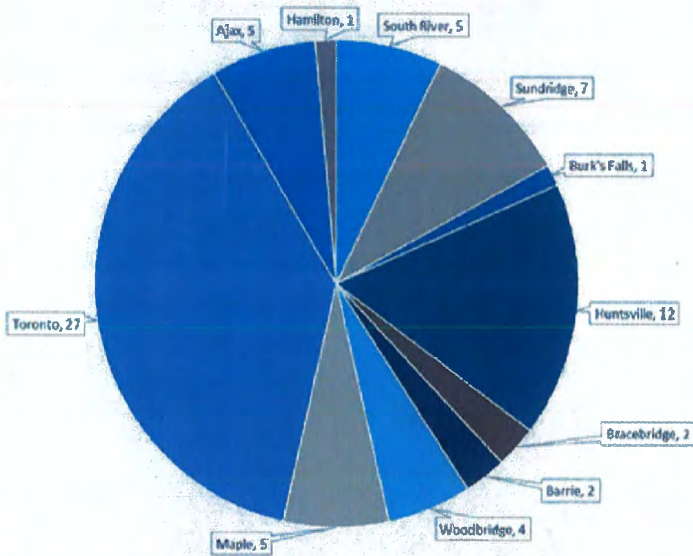


# Almaguin Summer Star Party

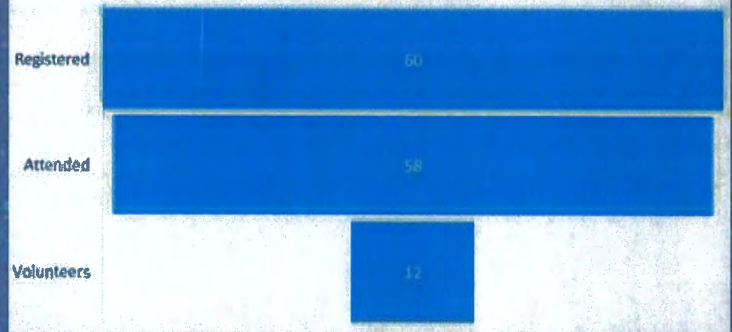
## Summary Report

South River- Tom Thomson Park  
Monday, August 11, 2025

Dispersion of Registered Tickets  
South River

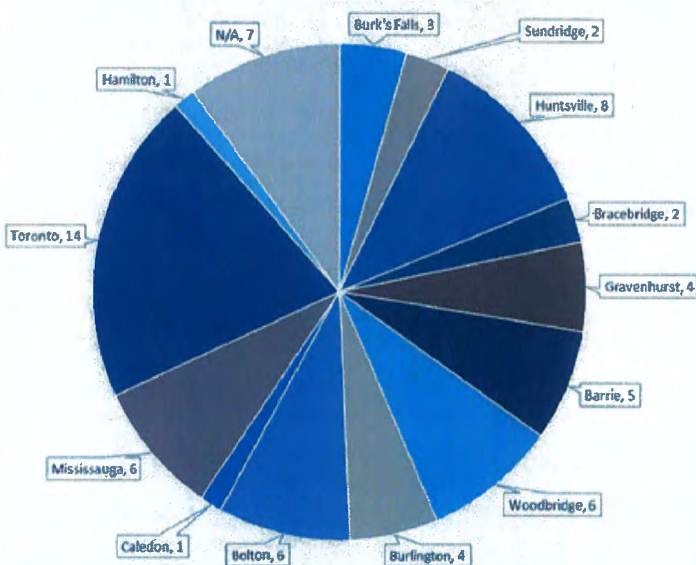


Almaguin Summer Star Party  
South River Attendance

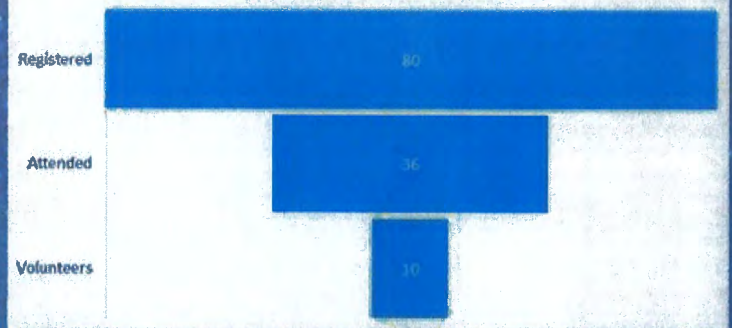


Burk's Falls - Arena and Screaming Heads  
Tuesday, August 12, 2025

Dispersion of Registered Tickets  
Screaming Heads



Almaguin Summer Star Party  
Screaming Heads Attendance

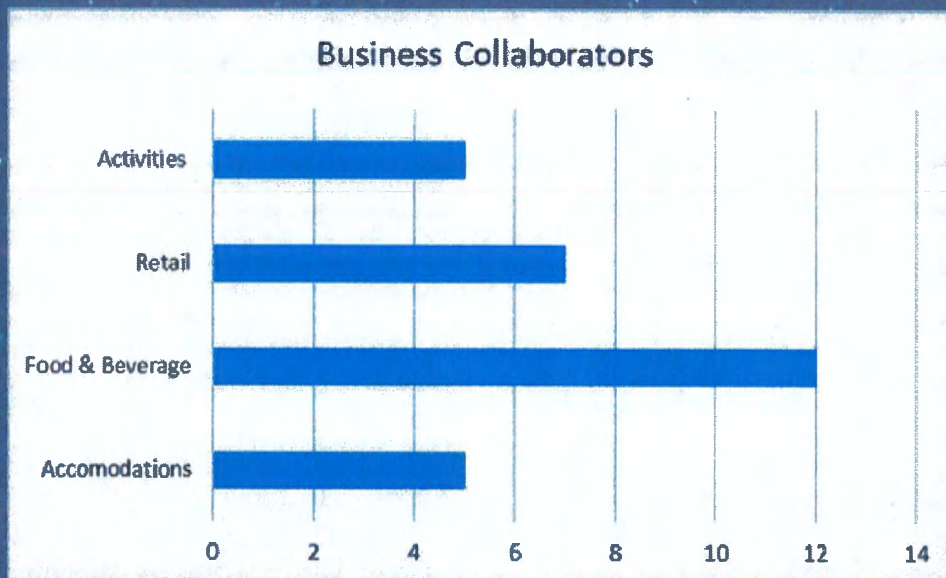




# Almaguin Summer Star Party

## Summary Report

### Business Collaborations - 29 Businesses



### Event Highlights

#### Monday – South River

- Guests enjoyed a relaxed evening on the waterfront.
- Food was provided by The Banger.
- The Disc Golf Club hosted a demonstration.
- Attendees experienced a sunset over the water followed by guided stargazing with Stéphane Picard (Cliff Valley Astronomy) and the North Bay Astronomy Club.
- Live music was performed by Sean Cotton and Bill Stewart.

#### Tuesday – Screaming Heads

- Weather conditions required flexibility, with the evening beginning indoors at the Armour, Ryerson Burk's Falls Arena.
- Participants enjoyed food from The Banger and music by Sean Cotton.
- Stéphane Picard delivered an astronomy presentation.
- At 9:00 p.m., activities shifted outdoors to Screaming Heads.
- Guests experienced meteor sightings, guided telescope viewing, and a surprise rocket launch visible from the site.





August 28, 2025

To: Almaguin Community Economic Development (ACED) Board  
From: Dave Gray, Director of Economic Development

**Subject: Transitioning to a two-staff department**

### Recommendation

That the Almaguin Community Economic Development Board receives the staff report regarding the transition to a two-staff department and requests that the Township of Armour proceed with administering the transition effective January 1<sup>st</sup>, 2026.

### Background

Through 2025, the ACED Department has shared the full-time leadership position of Chief Administrative Officer / Director of Economic Development with the Township of Armour. This temporary, dual-purpose role was intended to serve both parties in that it supported succession planning for both organizations.

The Township of Armour is currently evaluating the need for a full-time Chief Administrative Officer, which will be discussed at the August 12<sup>th</sup> Regular Council Meeting. This transition will affect the ACED Department's current 2.5 FTE structure by creating a vacancy in the DoED position. Armour remains committed to providing administrative services to ACED, as well as direct mentorship support to ACED staff through their subsequent transition and in the future.

Through 2025, the ACED EDO has completed several training opportunities as identified in the Leadership and staff considerations pertaining to the planned exit of the Director of Economic Development staff report (October 21, 2024). Additionally, the ACED Board and Department have committed to evolving the delivery of ACED services through enhanced member communication, the creation of a new draft shared services agreement, and creating a new cost sharing concept. These action items have been undertaken based on feedback from municipal members to ensure fairness and value to all members while reflecting their local priorities in the activities of ACED. Reducing the department to two full-time staff, with future potential for internship support, will result in significant short-to-mid-term cost savings to municipal partners while also creating an attractive entry (or re-entry point) for past and/or future members.

### Financial Considerations

Transition structure	Line 370-000 Total <sup>1</sup> (2026)	2026 Savings VS 2026 Projection (\$220,300)
Replace current Director w/o backfilling EDO Position	\$142,300	\$78,000
Replace EDO with ED Intern <sup>2</sup>	\$163,584	\$56,716

1 – Provides the sum of the figures presented in Line 15-370-000 "Total Municipal & Chamber Contribution"

2 – Estimated costs based 35 hours per week at a wage of \$28.74/hour plus deductions, less \$35,000 internship grant. Estimated start for Spring 2026.



### Impacts to the current FedNor CIINO agreement

Both remaining full-time staff positions are supported under the current CIINO contribution agreement. There is no anticipated impact on the agreement, which is expected to expire in Q3, 2027.

### Additional Considerations

The Township of Armour's Employment Policy stipulates that Township position postings must be made internally for a minimum of 1 week prior to being posted publicly. Should the ACED board wish to deviate from the policy for any reason, a request from the board would need to be made to Council. Additionally, should the Board select a candidate from outside the organization, budget adjustments would be required to reflect 3 permanent, full-time staff.

### Others Consulted

Alison McGregor, Treasurer, Township of Armour  
Chris Nicholson, ACED Chair & Township of Joly Council Representative  
Courtney Metcalf, EDO, ACED  
Rod Ward, Mayor, Township of Armour

### Attachments:

1. Costing scenario based on percent-to-levy concept w/ 2 permanent, full-time staff
  - a. 14 Partners
  - b. 10 partners
  - c. 8 partners
2. Costing scenarios based on percent-to-levy concept w/ 2 permanent full-time staff and 1 full-time intern.
  - a. 14 Partners
  - b. 10 partners
  - c. 8 partners
3. Current cost share formula / budget
  - a. 10 partners
  - b. 8 partners



## Attachment 1 – Scenarios with 2 permanent full-time staff

Figure 1A – Scenario with 14 Partners

Municipality	Tax Levy 2024	0.35% of Tax Levy	Difference /Municipality
Perry	\$ 3,848,017.56	\$ 13,468.06	\$ 29,805.94
Armour	\$ 3,201,570.00	\$ 11,205.50	\$ 20,729.51
Strong	\$ 3,035,099.28	\$ 10,622.85	\$ 18,940.15
McMurrich/Monteith	\$ 2,160,272.00	\$ 7,560.95	\$ 16,398.05
Sundridge	\$ 1,922,304.00	\$ 6,728.06	\$ 12,555.94
South River	\$ 1,366,381.00	\$ 4,782.33	\$ 14,713.67
Burk's Falls	\$ 1,491,745.00	\$ 5,221.11	\$ 13,989.89
Joly	\$ 880,625.00	\$ 3,082.19	\$ 5,595.81
Ryerson (2023)	\$ 2,345,528.00	\$ 8,209.35	
Kearney	\$ 4,596,666.00	\$ 16,088.33	
Magnetawan	\$ 5,983,907.00	\$ 20,943.67	
Powassan	\$ 4,500,387.00	\$ 15,751.35	
Machar	\$ 2,509,174.00	\$ 8,782.11	
AHCC		\$ 10,000.00	
		\$ 142,445.87	

Figure 1B – Scenario with 10 Partners

Municipality	Tax Levy 2024	0.711% of Tax Levy	Difference/Municipality
Perry	\$ 3,848,017.56	\$ 27,359.40	\$ 15,914.60
Armour	\$ 3,201,570.00	\$ 22,763.16	\$ 9,171.84
Strong	\$ 3,035,099.28	\$ 21,579.56	\$ 7,983.44
McMurrich/Monteith	\$ 2,160,272.00	\$ 15,359.53	\$ 8,599.47
Sundridge	\$ 1,922,304.00	\$ 13,667.58	\$ 5,616.42
South River	\$ 1,366,381.00	\$ 9,714.97	\$ 9,781.03
Burk's Falls	\$ 1,491,745.00	\$ 10,606.31	\$ 8,604.69
Joly	\$ 880,625.00	\$ 6,261.24	\$ 2,416.76
Ryerson (2023)	\$ 2,345,528.00	\$ 5,000.00	
AHCC		\$ 10,000.00	
		\$ 142,311.76	

Figure 1C – Scenario with 8 Partners

Municipality	Tax Levy 2024	0.846% of Tax Levy	Difference/Municipality
Perry	\$ 3,848,017.56	\$ 32,554.23	\$ 10,719.77
McMurrich/Monteith	\$ 2,160,272.00	\$ 18,275.90	\$ 5,683.10
Armour	\$ 3,201,570.00	\$ 27,085.28	\$ 4,849.72
Strong	\$ 3,035,099.28	\$ 25,676.94	\$ 3,886.06
Sundridge	\$ 1,922,304.00	\$ 16,262.69	\$ 3,021.31
Joly	\$ 880,625.00	\$ 7,450.09	\$ 1,227.91
Ryerson		\$ 5,000.00	
AHCC		\$ 10,000.00	
		\$ 142,305.13	

## Attachment 2 – Scenarios with 2 permanent full-time staff and one full-time intern

*Figure 2A – Scenario with 14 Partners*

Municipality	Tax Levy 2024	0.406% of Tax Levy	Difference/Municipality
Perry	\$ 3,848,017.56	\$ 15,622.95	\$ 27,651.05
Armour	\$ 3,201,570.00	\$ 12,998.37	\$ 18,936.63
Strong	\$ 3,035,099.28	\$ 12,322.50	\$ 17,240.50
McMurrich/Monteith	\$ 2,160,272.00	\$ 8,770.70	\$ 15,188.30
Sundridge	\$ 1,922,304.00	\$ 7,804.55	\$ 11,479.45
South River	\$ 1,366,381.00	\$ 5,547.51	\$ 13,948.49
Burk's Falls	\$ 1,491,745.00	\$ 6,056.48	\$ 13,154.52
Joly	\$ 880,625.00	\$ 3,575.34	\$ 5,102.66
Ryerson (2023)	\$ 2,345,528.00	\$ 9,522.84	
Kearney	\$ 4,596,666.00	\$ 18,662.46	
Magnetawan	\$ 5,983,907.00	\$ 24,294.66	
Powassan	\$ 4,500,387.00	\$ 18,271.57	
Machar	\$ 2,509,174.00	\$ 10,187.25	
AHCC		\$ 10,000.00	
		\$ 163,637.20	

*Figure 2B – Scenario with 10 Partners*

Municipality	Tax Levy 2024	0.83% of Tax Levy	Difference/Municipality
Perry	\$ 3,848,017.56	\$ 31,938.55	\$ 11,335.45
Armour	\$ 3,201,570.00	\$ 26,573.03	\$ 5,361.97
Strong	\$ 3,035,099.28	\$ 25,191.32	\$ 4,371.68
McMurrich/Monteith	\$ 2,160,272.00	\$ 17,930.26	\$ 6,028.74
Sundridge	\$ 1,922,304.00	\$ 15,955.12	\$ 3,328.88
South River	\$ 1,366,381.00	\$ 11,340.96	\$ 8,155.04
Burk's Falls	\$ 1,491,745.00	\$ 12,381.48	\$ 6,829.52
Joly	\$ 880,625.00	\$ 7,309.19	\$ 1,368.81
Ryerson (2023)	\$ 2,345,528.00	\$ 5,000.00	
AHCC		\$ 10,000.00	
		\$ 163,619.91	

*Figure 2C – Scenario with 8 Partners*

Municipality	Tax Levy 2024	0.988% of Tax Levy	Difference/Municipality
Perry	\$ 3,848,017.56	\$ 38,018.41	\$ 5,255.59
McMurrich/Monteith	\$ 2,160,272.00	\$ 21,343.49	\$ 2,615.51
Armour	\$ 3,201,570.00	\$ 31,631.51	\$ 303.49
Strong	\$ 3,035,099.28	\$ 29,986.78	-\$ 423.78
Sundridge	\$ 1,922,304.00	\$ 18,992.36	\$ 291.64
Joly	\$ 880,625.00	\$ 8,700.58	-\$ 22.58
Ryerson		\$ 5,000.00	
AHCC		\$ 10,000.00	
		\$ 163,673.13	



Figure 3A - Current formula with 2 staff and 10 partners

Description	2024 Actual	2024 Budget	2025 Department Estimate 10 partners	2026 Department Estimate 10 partners	2027 Department Estimate 10 partners	2028 Department Estimate 10 partners
<b>Revenues</b>						
<b>Municipal &amp; Chamber Contributions</b>						
Armour	(\$33,969.00)	(\$36,851)	(\$31,808)	(\$19,535)	(\$28,304)	(\$43,628)
Burk's Falls	(\$19,980.00)	(\$21,181)	(\$19,142)	(\$13,996)	(\$17,671)	(\$24,093)
Joly	(\$9,012.00)	(\$9,494)	(\$8,664)	(\$6,602)	(\$8,075)	(\$10,649)
Perry	(\$46,254.00)	(\$50,615)	(\$43,055)	(\$24,451)	(\$37,741)	(\$60,985)
Ryerson	(\$5,000.00)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
South River	(\$20,268.00)	(\$21,503)	(\$19,457)	(\$14,134)	(\$17,935)	(\$24,678)
Strong	(\$31,321.00)	(\$33,885)	(\$29,495)	(\$18,498)	(\$26,311)	(\$39,965)
Sundridge	(\$20,075.00)	(\$21,287)	(\$19,193)	(\$14,018)	(\$17,714)	(\$24,172)
Kearney	\$0	\$0	\$0	\$0	\$0	\$0
McMurrich/Monteith	(\$13,937.00)	\$0	(\$23,879)	(\$16,068)	(\$21,649)	(\$31,400)
Chamber of Commerce	(\$10,000.00)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
<b>Total Municipal &amp; Chamber Contribution</b>	<b>(\$209,816.00)</b>	<b>(\$209,816)</b>	<b>(\$209,693)</b>	<b>(\$142,300)</b>	<b>(\$190,400)</b>	<b>(\$274,450)</b>

Figure 3B -Current Formula with 2 Staff and 8 Partners

Description	2024 Actual	2024 Budget	2025 Department Estimate 10 partners	2026 Department Estimate 10 partners	2027 Department Estimate 10 partners	2028 Department Estimate 10 partners
<b>Revenues</b>						
<b>Municipal &amp; Chamber Contributions</b>						
Armour	(\$33,969.00)	(\$36,851)	(\$31,808)	(\$25,510)	(\$35,829)	(\$53,859)
Burk's Falls	(\$19,980.00)	(\$21,181)	(\$19,142)	\$0	\$0	\$0
Joly	(\$9,012.00)	(\$9,494)	(\$8,664)	(\$7,614)	(\$9,352)	(\$12,391)
Perry	(\$46,254.00)	(\$50,615)	(\$43,055)	(\$33,709)	(\$49,482)	(\$77,044)
Ryerson	(\$5,000.00)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
South River	(\$20,268.00)	(\$21,503)	(\$19,457)	\$0	\$0	\$0
Strong	(\$31,321.00)	(\$33,885)	(\$29,495)	(\$23,921)	(\$33,183)	(\$49,367)
Sundridge	(\$20,075.00)	(\$21,287)	(\$19,193)	(\$16,667)	(\$21,102)	(\$28,852)
Kearney	\$0	\$0	\$0	\$0	\$0	\$0
McMurrich/Monteith	(\$13,937.00)	\$0	(\$23,879)	(\$19,879)	(\$26,452)	(\$37,937)
Chamber of Commerce	(\$10,000.00)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
<b>Total Municipal &amp; Chamber Contribution</b>	<b>(\$209,816.00)</b>	<b>(\$209,816)</b>	<b>(\$209,693)</b>	<b>(\$142,300)</b>	<b>(\$190,400)</b>	<b>(\$274,450)</b>



## ACED & Regional Economic Development Overview

Almaguin Community Economic Development (ACED) represents a multi-municipal effort to provide economic development services throughout the Almaguin Highlands Region. While ACED is the current face of regional economic development, there is a clear and demonstrable history of collaborative economic development efforts in Almaguin that has, and continues to, drive observable growth in the region.

This information package is intended to serve several key purposes:

1. Provide a functional understanding of who ACED is.
2. Review the history of collaborative economic development in the Almaguin Highlands, including the investments that have been in, and attracted to, the region.
3. Define the services that ACED provides within the regions with some highlights of services and initiatives to-date.
4. Illustrate how municipal partners can best utilize and benefit from ACED's services.

### Who is ACED, and what do they do?

In April of 2019, municipal partners formed ACED as the first-ever multi-staff, fully regional, economic development services department. After years of successful multi-municipal partnerships, such as the Central Almaguin Economic Development Association, Burk's Falls & Area Economic Development, or EcoDev, regional partners developed a regionally inclusive economic development plan and formed ACED. This marked a significant milestone.

ACED operates as a shared services department that is comprised of the ACED Board and ACED staff. The ACED Board was established to oversee ACED Staff and provide direction based on regionally shared goals, objectives and interests. ACED currently (as of 2025), has three staff roles, which are

- Director of Economic Development (.5FTE for 2025)
- Economic Development Officer
- Communications and Marketing Officer.

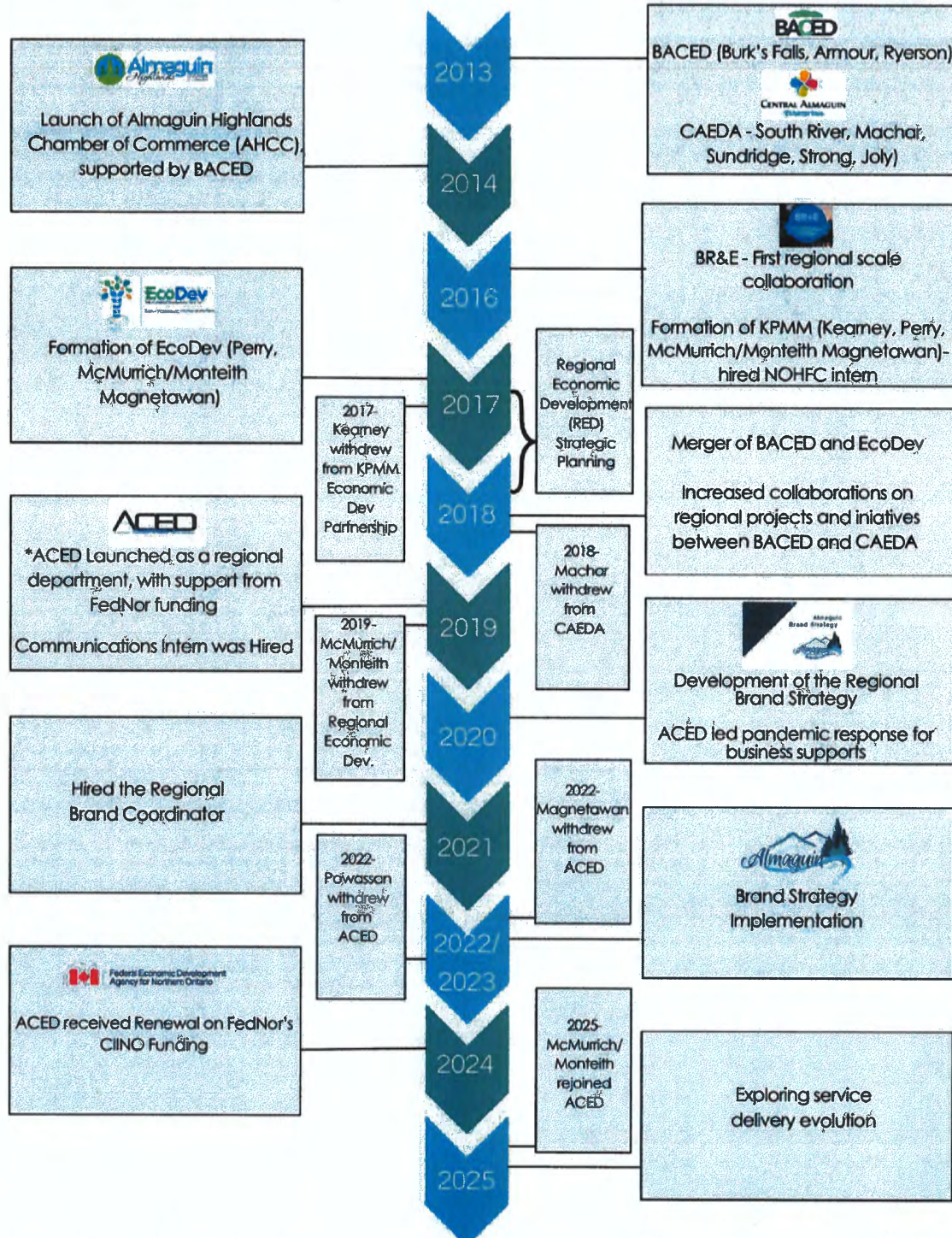
### Organizational Structure

ACED operates under a shared services agreement, which is currently undergoing the first major update since 2019. ACED is administered by the Township of Armour, who provides services such as human resources, financial administration (including grants and payroll), office space, etc. The ACED Board interfaces with the Armour Township Council through providing recommendations (via resolution) which are implemented through complimentary council decisions.



## REGIONAL ECONOMIC DEVELOPMENT TIMELINE

This timeline highlights key milestones in collaborative economic development initiatives across the Almaguin region, showcasing growth, partnerships, and strategic planning from 2013–2025



\*ACED Launched with the following partners: Powassan, South River, Strong, Sundridge, Joly, Magnetawan, Ryerson, Burk's Falls, Armour, Perry



## ACED & Regional Funding History and Highlights

The following summary provides an at-a-glance perspective of the investments and partnership funds invested into regional initiatives and economic development departments over the 12-year period from 2013 to 2025. Several points to consider:

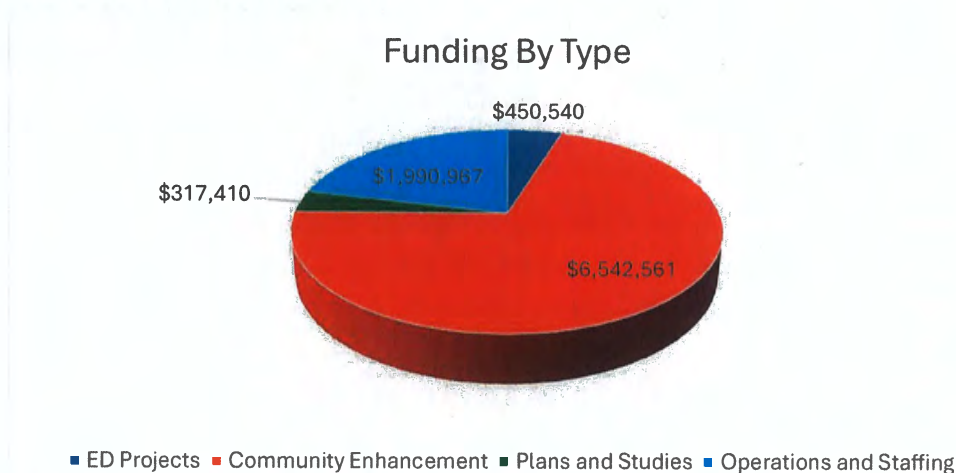
1. These totals include funding for initiatives that occurred prior to ACED; however, represent projects that benefited multiple municipalities (including fully regional projects).
2. Totals include both ACED/ ED Staff led and supported applications.
3. Municipal contributions only reflect the application portion of approved grants and do not include municipal contributions to ACED operating budgets.

## Public Sector Funding

Senior Government Funding (Approved grant funds secured)	Municipal Contributions <sup>1</sup> (Municipal / Applicant portion)	Total Invested in Local Economic Development Initiatives (public sector)
\$6,181,091.00	\$3,120,387.00	\$9,301,478.00

1 – Municipal contribution amounts were not provided for some projects where staff provided direct application support.

**Figure 1 - Funding Breakdown by Type**



## Private Sector Funding – High Level Total

Senior Government Funding (Approved grant funds secured)	Applicant Investment (Estimated)	Total known investment
\$4,991,652	\$6,425,652	\$11,417,304

\*These figures represent large projects where ACED Staff supported all or some of the application process (including letters of support, etc.)



## Defining ACED's Services

The term 'economic development' can evoke a wide range of perceived definitions and an even wider range of expected activities or desired results. Objectively, nearly anything that happens in a municipality that involves a financial transaction and/or the delivery or procurement of a service impacts the economy (local and/or regional). ACED's workplans are broken up in to five distinct categories, or focus areas, that broadly define the work that ACED Staff perform.

1. **Business Support & Development**
  - ✓ One on one support for start-ups, expansions, developments, and general business needs.
  - ✓ Promotes local business through shop local campaigns and the online regional business directory (as well as other promotional and marketing efforts)
2. **Economic Development Planning**
  - ✓ Creation and execution of strategic plans & studies at both the regional and local levels.
  - ✓ Click Here to view [ACED's Guiding Documents](#) for examples
3. **Community Development**
  - ✓ Providing supports for municipalities and community organizations such as grant writing support, volunteerism supports, and other functions.
  - ✓ Supports fundraising for the development or improvement of community facilities.
4. **Tourism Marketing & Promotion**
  - ✓ Administers the Explore Almaguin digital presence ([Website](#), [socials](#), etc.).
  - ✓ Produces engaging tourism content and campaigns.
  - ✓ Supports the development of joint marketing initiatives with local businesses and brand ambassadors.
5. **Special Projects & Events**

ACED Staff create annual workplans, which are approved by the ACED Board. Staff report on the progress of activities through monthly reports provided to the Board, as well as with an annual report.

Another important function of ACED is that the department serves as a critical connecting link to numerous support agencies and their representatives. Agencies include, but are not limited to: FedNor, The Ministry of Northern Development, NECO Community Futures, The Business Centre NPS, IION, Explorer's Edge (RTO12), The Labour Market Group, BlueSky, The Almaguin Chamber of Commerce.

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR****TRI COUNCIL NOTES**

August 25, 2025

The combined in-person/virtual TRI Council meeting of the Councils of the Township of Armour, the Township of Ryerson and the Village of Burk's Falls was held on Monday, August 25, 2025 at 7:00 p.m. at the Katrine Community Centre.

Those in attendance for were:

Township of Armour Council present included Mayor Rod Ward; Councillors Jerry Brandt, Wendy Whitwell, Dorothy Haggart-Davis and Rod Blakelock; Staff: Dave Gray, CAO/Deputy-Clerk and Amy Tilley, Waste Management Administrator.

Village of Burk's Falls Council present included Mayor Chris Hope, Councillors Nancy Kyte, and Ashley Brandt; Staff: Denis Duguay, CAO-Clerk.

Township of Ryerson Council present included Mayor George Sterling, Councillors, and Glenn Miller, Beverly Abbott; Staff: Brayden Robinson, CAO/Treasurer, and Joe Readman Fire Chief.

Guests: Nieves Guijarro, Sarah Cooke, Ruth Fenwick, Joe Vella, Bob Van der Wjst, Diane Brandt, Doreen Monk, Tiffany Monk, Marie Odorizzi, Ana Cultraro, Dino Cultraro, Barry Burton, John Hind, and Alice Hewitt.

**WELCOME**

The meeting was called to order by Mayor Rod Ward at 7:00 p.m.

Mayor Rod Ward welcomed all of the participants.

**VIDEO RECORDING DISCLAIMER:**

Participants were informed that the meeting will be recorded to provide a record of discussions and agreements held within the meeting. By staying in the meeting, virtually or in-person, participants consented to being recorded. Participants also agreed to recordings being posted to YouTube or other distribution services.

**INDIGENOUS LAND ACKNOWLEDGEMENT:**

TRI Council acknowledged the traditional lands of the Anishinaabe and recognized the historical and contemporary contributions of the local First Nations and the peoples of Turtle Island.

**CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING:**

The notes of the regular meeting held on May 26, 2025 were approved as circulated.

**DECLARATION OF PECUNIARY INTEREST:**

No pecuniary interest and general nature thereof were declared.

# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

## **TRI COUNCIL NOTES**

August 25, 2025

### **DISCUSSION ITEMS:**

#### **Informal TRI Council Sub-Committee Update**

A verbal update was provided on the monthly Sub-Committee meetings. Since its formation in April, the Sub-Committee has played an effective role in enhancing communication among the TRI Council members, fostering stronger collaboration and alignment on shared priorities. Notable progress includes the successful finalization of the fire agreement, demonstrating the committee's ability to move key initiatives forward. In addition, a draft library agreement is scheduled to be presented later in the meeting, further highlighting the committee's ongoing efforts to address and support intermunicipal services.

#### **Draft Library Agreement**

The Sub-Committee presented a new Library Agreement to TRI Council for review and approval. TRI Council discussed the draft agreement. Questions were asked and answered. Based on the discussion, several changes to the draft agreement were requested from the TRI partners. The agreement was presented for approval as amended. Once all participating Mayors and Clerks/CAOs have signed the agreement, each individual Council will be required to pass a by-law to enact the new agreement. Existing by-laws relating to the previous library agreement will need to be repealed accordingly. Once all by-laws have been passed, municipalities were asked to circulate copies to the other TRI Council partners for their records. A resolution was passed supporting the Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library and authorized the Mayor and Clerk of each municipality to sign the said agreement. Councils thanked staff for their efforts.

#### **TRI-R Landfill Report: Options and Budget Implications (Blue Box)**

TRI Council reviewed a report from the Waste Management Administrator providing options and budget implications to the Blue Box Program effective January 2026. Resolution #206 from the Township of Armour, dated July 8, 2025, was forwarded to Circular Material Ontario in response to their June 27, 2025 Change Notice and stated that the Township of Armour does not accept the proposed reductions. The TRI partners have responded with supporting resolutions. TRI partners were in favor of the Waste Management Administrator continuing to advocate for improvements to the program and the reconsideration of the compensation rate.

The Waste Management Administrator contacted Reverse Logistics Group (RLG), noting that this arrangement was not part of the agreement with CMO and imposed operational inefficiencies. However, Emterra's contract with RLG is at a flat rate, RLG indicated there was no financial impact to CMO and therefore had no incentive to reconsider.



# THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR

## TRI COUNCIL NOTES

August 25, 2025

TRI Council reviewed the budget implications with the intent to provide direction to the Waste Management Administrator with regard to negotiations with Circular Materials.

### 2025 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

$\$1.00 \times 1,916 \text{ households} \div 12 = \$159.67 \text{ per month}$

(b) Residential Depot Operation Costs

Fixed amount= \$4,080 per month

(c) Deduction for Non-Eligible Sources

$= 4.40\% \text{ (Non-Eligible Source Deduction)} \times \text{(Monthly Tonnage BB material)} \times (\$200/\text{tonne})$

**2025 Operating Revenue Allocation = \$47,000**

### 2026 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

$\$0.35 \times 1,916 \text{ households} \div 12 = \$55.88 \text{ per month}$

(b) Residential Depot Operation Costs

Fixed amount= \$1,223 per month

(c) Deduction for Non-Eligible Sources - Regulation amended July 4, 2025

$= 4.40\% \text{ (Non-Eligible Source Deduction)} \times \text{(Monthly Tonnage BB material)} \times (\$200/\text{tonne})$

**2026 Operating Revenue Allocation= \$15,000**

It was recommended that TRI Council consider the funding and compliance, regulatory compliance, operational considerations, resident expectation and legal risk when reviewing the budgeting implications.

Additional information will be provided at the October 2025 TRI Council meeting.

### New Fire Hall Build Update

The Township of Ryerson provided a status update on the progress of the new Firehall build. It was confirmed that all three municipalities—Armour, Burk's Falls, and Ryerson—have now passed formal resolutions supporting the awarding of the construction tender for the project. In addition, each municipality has expressed its full support for the joint application to the Northern Ontario Heritage Fund Corporation (NOHFC) under the Community Enhancement Program, which will assist in funding the new facility. As part of this commitment, all three Councils have agreed to contribute their respective shares toward the overall project cost and have further committed to covering any potential cost overruns that may

# **THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

## **TRI COUNCIL NOTES**

August 25, 2025

occur. This coordinated support reflects the ongoing spirit of collaboration among the TRI Council partners and a shared dedication to improving emergency services infrastructure in the region.

The construction is expected to begin by October 31<sup>st</sup>, 2025.

### **NEXT MEETING:**

The next meeting is scheduled for October 27, 2025 and will be hosted by the Village of Burk's Falls.

### **ADJOURNMENT:**

The TRI Council meeting adjourned at 8:15 p.m.

### **RESOLUTIONS:**

Moved by Beverley Abbott, seconded by Ashley Brandt; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls approve the notes of the regular meeting held on May 26, 2025. Carried

Moved by Rod Blakelock, seconded by Jerry Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Nancy Kyte, seconded by Ashley Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**TRI COUNCIL NOTES**

August 25, 2025

a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Glenn Miller, seconded by Beverly Abbott; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ryerson supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried



**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR**

**TRI COUNCIL NOTES**

August 25, 2025

Moved by Dorothy Haggart-Davis, seconded by Glenn Miller; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls adjourn this regular TRI Council meeting at 8:15 p.m. until the next regular TRI Council meeting scheduled for October 27, 2025 to be hosted by the Village of Burk's Falls. Carried

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Rod Ward, Mayor

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Dave Gray, CAO/Deputy-Clerk



**Muskoka  
Almaguin**  
ONTARIO HEALTH TEAM

## **HHR Recruiter Funding Renewal Request**

**Sustaining HHR recruitment within Muskoka Almaguin OHT -  
Three Year Term**

**July 3, 2025**

**RESOLUTION -**

# MAOHT Health Human Resources (HHR) Recruiter Program

## Program Background

- Health service providers, Hospital Foundations, the District and Municipalities have funded the HHR primary care recruitment program for an initial 3-year term which expires on December 31, 2025. The funding supports an HHR recruiter and associated budget.

## Recommendation for Extension

- The MAOHT HHR Task Force recommends continuing the program for a further 3-year extension due to a persistent shortage of primary care practitioners and success of recruitment to date through the HHR recruiter and Task Force working directly with local practices and the Hospital.

## Workforce Analysis within MAOHT

- 26% of Family Physicians have been in practice for 30+ years.
- 18% of Nurse Practitioners have been in practice for 20+ years.

## Patient Services (Waitlists)

- South Muskoka Waitlist: 13,000      North Muskoka Waitlist: 9,000      Health Care Connect: 1,325

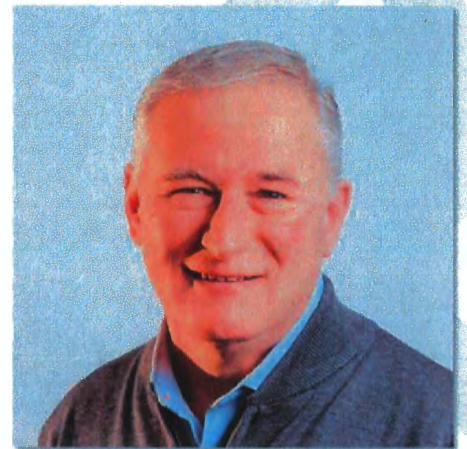


## Current Opportunities

- The government announced investments of \$1.85 billion over the next 5 years to create new and expanded primary care teams through the work of Dr. Jane Philpott and the [Primary Care Action Team \(PCAT\)](#).
- Ontario Health Teams are mandated to “advance a PCN (Primary Care Network) that organizes the local primary care sector and engages interprofessional primary care providers in OHT planning, decision-making and implementation of clinical priorities”
- [Practice Ready Ontario](#) streamlines the process for internationally trained physicians who have completed postgraduate training and have experience of independent practice in family medicine or as a general practitioner outside Canada. It will provide up to 100 new family physicians by the end of 2025.
- [New Medical Graduates](#): Continued alignment to enhance connections with the Northern Ontario School of Medicine (NOSM) and explore new connections to the planned medical school at York university via MAOHT clinical leadership and the HHR recruiter.
- Outreach through partnership: [Ontario Physicians Recruitment Alliance](#). The members of OPRA have a focus on international recruitment, standardization of financial incentives, immigration processes, system education, accessing provincial and federal grants, and advocating for the removal of barriers faced by recruiters and incoming physicians.

## David Gravelle, HHR Recruiter MAOHT

- New HHR Recruiter started December 2024.
- 20 years of experience in community/hospital recruitment.
- Recognized provincially and nationally for innovative recruitment strategies.
- Board of Directors of CaSPR ([Canadian Society of Physician Recruitment](#)).
- Board of Directors of OPRA ([Ontario Physician Recruitment Alliance](#)) and Vice-Chair of COPRA ([Central Ontario Physician Recruitment Alliance](#)).
- Established relationships with Primary Care Practices, Muskoka Algonquin Health Care (MAHC), Community Economic Development Officers and Community Leadership





# HHR Recruitment Pillars – Areas of Focus

## PIPELINE DEVELOPMENT

- NOSM Clerks/Residents
- Recruitment Fairs (ON, UK, USA)
- Social Media Marketing
- Practice Ready Ontario (PRO)
- Primary Care Action Team (PCAT)

## ENGAGEMENT

- Physician and NP Engagement
- Community Engagement
  - Economic Development Officers
  - Rotary
  - William S. Monk Healthcare Fund
- MAHC

## COLLABORATION

- OPRA / COPRA / CaSPR
- Touchstone Institute – PRO
- NOSM

## Early Success

- In fiscal year 2024-25: 15 new family physicians and nurse practitioners joined practices within MAOHT.
- Hospitalist programs at South Muskoka/Huntsville district are fully staffed till November.
- Robust pipeline of international candidates has been developed.
- Updated Marketing – differentiating Muskoka Almaguin as an area to **Care, Thrive and Explore.**
- Multiple community tours upcoming for potential candidate visits.



## Funding Supports by Municipality and/or District

Contributor	Calendar 2025
Armour Township	1,000
District of Muskoka	25,000
McMurrich Monteith Township	1,000
Municipality of Magnetawan	1,000
Town of Bracebridge	25,000
Town of Gravenhurst	10,000
Town of Huntsville	25,000
Township of Lake of Bays	5,000
Township of Perry	1,000
Township of Ryerson	1,000
Township of Strong	1,000
Village of Burks Falls	1,000
Village of Sundridge	1,000

Request: Municipalities to provide funding supports as per historical level above for a 3-year time period FY 2026 to 2028.

# Appendix

- Health Human Resource Task Force – Membership
- Primary Care Network – Mandate and Membership
- MAOHT – HHR Recruitment Branding (example)



## HHR Task Force Terms of Reference Membership Overview

### Primary Care Providers

- Dr. Melanie Mar, Family Physician, AFHT & Co-Chief of Family Medicine HDMH
- Dr. Sarah Mackinnon, Family Physician, SDMC
- Dr. Khaled Abdel-Razek, Chief of Staff, MAHC
- Jane Rolfe, NP, Community

### Municipal Government

- Scott Lucas, CAO, Gravenhurst
- Lauren MacDermid, EDO, Huntsville
- Rod Ward, Chair, AHHC

### Co-Chairs

- Leanna Lefebvre, NP, NM NPLC
- Dr. Kristen Jones, Family Physician, CCFHT

### Organizations

- Janine van den Heuvel, AFHT
- Noreen Chan, MAHC
- Shelly van den Heuvel, Acting Executive Director, AHFHT
- Irene Wright, PFCPAC
- Sandy Zurbrigg, PFCPAC
- Isabelle McWilliams, HM
- Katherine Craine, Huntsville Hospital Foundation
- Leah Walker, South Muskoka Hospital Foundation



# Primary Care Network Terms of Reference Mandate Overview

Establish a Primary Care Network to meet the requirements of Ontario Health for its establishment and to add locally driven value to Primary Care Providers and Practices within the MAOHT as it continues to evolve.

## Vision

PCNs will connect, integrate, and support primary care clinicians within MAOHT to improve the delivery and coordination of care for patients (OH), families and caregivers.

## Objectives

- Organize the local primary care sector in OHT planning and provide a voice in OHT decision-making.
- Serve as a vehicle to support OHTs in the implementation of local and provincial priorities.
- Articulate, advocate and drive local primary care priorities. Develop and implement an engagement strategy across the Primary Care sector.
- Provide for effective and efficient two-way communications with primary care network members from PCN leadership on opportunities, information to assist practices and ensure the voices in the field are heard.

## PCN Task Force Membership

- Dr. David Mathies Co-Chair (AFHT)
- Dr. Keith Cross Co-Chair (CCFHT)
- Dr. Tina Kappos (CCFHT)
- Leanna Lefebvre (NPLC)
- Dr. Sarah MacKinnon (SDMC)
- Dr. Luke Wu (MAHC)
- Dr. Melanie Mar (AFHT)
- Dr. Stacy Erven (AHFHT)
- Donna Kearney (Hospice Muskoka)
- Barb Borland (Midwives of Muskoka)
- Diane Lloyd (PFCPAC)

## **Charlene Watt (Deputy Clerk)**

---

**From:** Deb Duce <dduce@maoht.ca>  
**Sent:** September 5, 2025 9:03 AM  
**To:** McMurrich/Monteith Clerk; Admin Joly ; AHHC Email; Brad Kneller ; CAO Armour ; Cheryl Philip ; Charlene Watt; Clerk Burks Falls; Clerk Kearney; Clerk Machar ; Clerk Magnetawan ; Clerk Ryerson ; Clerk South River ; Clerk Strong ; Clerk Sundridge ; David Gravelle; Delynne Patterson ; Jim Ronholm ; Margaret Ann MacPhail; Norm Hofstetter ; Office Joly ; Mayor Rod Ward; Sean Cotton ; Shawn Jackson ; Tom Bryson; Councillor Vicky Roeder-Martin  
**Subject:** RE: Minutes from the AHHC Meeting on July 3, 2025  
**Attachments:** MAOHT Deputation to Council Presentation AHHC 2024.07.03.pdf

### **Sent on behalf of the Almaguin Highlands Health Council**

At the July 3<sup>rd</sup> meeting of the Almaguin Highland Health Council the following resolution was approved:

**THEREFORE BE IT RESOLVED THAT** the Almaguin Highlands Health Council will request commitment from each municipality for \$1000 per year for the years 2026, 2027, and 2028 for the continued MAOHT Health Human Resources Recruiter.

Would you please share the status of the resolution with your municipality. Has the funding renewal been approved by your Council? If not, will it be presented in an upcoming meeting? If so, upon a decision, please share with me.

I am aware of three approvals to date: Strong, Armour and McMurrich-Monteith.

Thank you for your assistance.

**Deb Duce**  
Administrative Assistant  
Muskoka Almaguin Ontario Health Team  
Cell 705 349 8969

---

**From:** McMurrich/Monteith Clerk <clerk@mcmurrichmonteith.com>  
**Sent:** September 5, 2025 8:51 AM  
**To:** Deb Duce <dduce@maoht.ca>; Admin Joly <municipal.admin@townshipofjoly.com>; AHHC Email <AHHC@burksfalls.ca>; Brad Kneller <bradkneller@live.com>; CAO Armour <cao@townshipofarmour.ca>; Cheryl Philip <mayorcherylphilip@gmail.com>; Clerk Armour <clerk@armourtownship.ca>; Clerk Burks Falls <clerk@burksfalls.ca>; Clerk Kearney <nicole.gourlay@townofkearney.ca>; Clerk Machar <aloneymachar@viatnet.ca>; Clerk Magnetawan <clerk@magnetawan.com>; Clerk Ryerson <clerk@ryerstontownship.ca>; Clerk South River <clerk@southriver.ca>; Clerk Strong <clerk@strongtownship.ca>; Clerk Sundridge <naustin@sundridge.ca>; David Gravelle <recruiter@maoht.ca>; Delynne Patterson <delynne.patterson@ryersontownship.ca>; Jim Ronholm <jronholm@strongtownship.com>; Margaret Ann MacPhail <margaretann.macphail@townshipofperry.ca>; Norm Hofstetter <norm.hofstetter@townshipofperry.ca>; Office Joly <office@townshipofjoly.com>; rward@armourtownship.ca; Sean Cotton <cottonmusic@hotmail.com>; Shawn Jackson <sjackson@sundridge.ca>; Tom Bryson <tombryson@townshipofjoly.com>; Councillor Vicky Roeder-Martin <vroeder-martin@mcmurrichmonteith.com>  
**Subject:** RE: Minutes from the AHHC Meeting on July 3, 2025



Good morning.

Please be advised that at the Council meeting held Tuesday, September 2<sup>nd</sup>, 2025, Council passed a resolution supporting the extension of the 3 year recruiter funding term (\$1,000 per year).

Best Regards,  
Cheryl Marshall  
Clerk/Treasurer  
Township of McMurrich/Monteith  
P.O. Box 70, 31 William Street  
Sprucedale, Ontario POA 1Y0  
T: 705-685-7901 F: 705-685-7393  
[www.mcmurrichmonteith.com](http://www.mcmurrichmonteith.com)

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**From:** Deb Duce <[dduce@maoht.ca](mailto:dduce@maoht.ca)>

**Sent:** August 14, 2025 5:35 PM

**To:** Admin Joly <[municipal.admin@townshipofjoly.com](mailto:municipal.admin@townshipofjoly.com)>; AHHC Email <[AHHC@burksfalls.ca](mailto:AHHC@burksfalls.ca)>; Brad Kneller <[bradkneller@live.com](mailto:bradkneller@live.com)>; CAO Armour <[cao@townshipofarmour.ca](mailto:cao@townshipofarmour.ca)>; Cheryl Philip <[mayorcherylphilip@gmail.com](mailto:mayorcherylphilip@gmail.com)>; Clerk Armour <[clerk@armourtownship.ca](mailto:clerk@armourtownship.ca)>; Clerk Burks Falls <[clerk@burksfalls.ca](mailto:clerk@burksfalls.ca)>; Clerk Kearney <[nicole.gourlay@townofkearney.ca](mailto:nicole.gourlay@townofkearney.ca)>; Clerk Machar <[alonymachar@viatnet.ca](mailto:alonymachar@viatnet.ca)>; Clerk Magnetawan <[clerk@magnetawan.com](mailto:clerk@magnetawan.com)>; Clerk <[clerk@mcmurrichmonteith.com](mailto:clerk@mcmurrichmonteith.com)>; Clerk Ryerson <[clerk@ryerstontownship.ca](mailto:clerk@ryerstontownship.ca)>; Clerk South River <[clerk@southriver.ca](mailto:clerk@southriver.ca)>; Clerk Strong <[clerk@strongtownship.ca](mailto:clerk@strongtownship.ca)>; Clerk Sundridge <[naustin@sundridge.ca](mailto:naustin@sundridge.ca)>; David Gravelle <[recruiter@maoht.ca](mailto:recruiter@maoht.ca)>; Delynne Patterson <[delynne.patterson@ryersontownship.ca](mailto:delynne.patterson@ryersontownship.ca)>; Jim Ronholm <[ironholm@strongtownship.com](mailto:ironholm@strongtownship.com)>; Margaret Ann MacPhail <[margaretann.macphail@townshipofperry.ca](mailto:margaretann.macphail@townshipofperry.ca)>; Norm Hofstetter <[norm.hofstetter@townshipofperry.ca](mailto:norm.hofstetter@townshipofperry.ca)>; Office Joly <[office@townshipofjoly.com](mailto:office@townshipofjoly.com)>; [rward@armourtownship.ca](mailto:rward@armourtownship.ca); Sean Cotton <[cottonmusic@hotmail.com](mailto:cottonmusic@hotmail.com)>; Shawn Jackson <[sjackson@sundridge.ca](mailto:sjackson@sundridge.ca)>; Tom Bryson <[tombryson@townshipofjoly.com](mailto:tombryson@townshipofjoly.com)>; Councillor Vicky Roeder-Martin <[vroeder-martin@mcmurrichmonteith.com](mailto:vroeder-martin@mcmurrichmonteith.com)>

**Subject:** Minutes from the AHHC Meeting on July 3, 2025

Attached are the minutes from the meeting on July 3, 2025 of the Almaguin Highlands Health Council.

They will be included for approval in the September meeting agenda package.

Thank you,

**Deb Duce**  
Administrative Assistant  
Muskoka Almaguin Ontario Health Team  
Cell 705 349 8969  
Email [dduce@maoht.ca](mailto:dduce@maoht.ca)  
Website [www.maoht.ca](http://www.maoht.ca)



**Armour Recreation & Katrine Community Centre**  
**Monthly Meeting**  
**September 8, 2025**  
**5pm – Katrine Community Centre**  
**Agenda**

---

**CALL TO ORDER**

**1. WELCOME**

**2. UPDATES AND GENERAL INFORMATION ITEMS**

- a) Previous Event Update
  - a. Soccer
  - b. Ball Hockey
  - c. Cornhole
  - d. Heritage Festival
  - e. Baseball Tournament
  - f. Summer Camp
- b) Programs Update
  - a. Cornhole
  - b. Fall Fashion Frenzy
  - c. Fitness
  - d. Kids Halloween
  - e. Wreath Workshop
  - f. Katrine Christmas Market
  - g. Gala
- c) New Business
- d) Next Meeting – October 6

**3. ADJOURNMENT**

The Corporation of the  
**MUNICIPALITY OF TWEED**

255 Metcalf St., Postal Bag 729  
 Tweed, ON K0K 3J0  
 Tel.: (613) 478-2535  
 Fax: (613) 478-6457



Email: [info@tweed.ca](mailto:info@tweed.ca)  
 Website: [www.tweed.ca](http://www.tweed.ca)  
[facebook.com/tweedontario](https://facebook.com/tweedontario)

To: All Ontario Municipal Councils

**Collaborative Action on Sustainable Waste Management in Ontario**

As members of municipal councils, we share a responsibility to make decisions that result in the most positive outcomes for both our current residents and future generations. The management of municipal waste is one of the most pressing environmental challenges we face today.

Large urban centres are increasingly looking to rural areas for land to bury garbage waste. Continuing to bury garbage in the ground will inevitably lead to serious consequences:

Globally, solutions already exist. Clean incineration technology can drastically reduce the volume of waste going to landfills while producing much needed electricity. Germany serves as an inspiring model, operating 156 municipal thermal waste incineration facilities with an aggregate annual capacity of 25 million tonnes. At the same time, Germany recycles 66.1% of its municipal waste, the highest rate in the world, driven by strong community engagement, innovative infrastructure, and early education programs that foster a culture of sustainability.

We believe Ontario can and must do better.

We are calling for:

1. The creation of a provincial working group composed of municipalities, the Provincial and Federal Governments, and manufacturing partners;
2. A commitment to exploring and implementing clean incineration, stronger recycling programs, and other sustainable practices;
3. Support from municipal councils across Ontario to advocate for immediate action at all levels of government.

We respectfully request that your council consider supporting this initiative by passing a similar resolution and communicating your support to Premier Doug Ford, the opposition parties, and other relevant stakeholders. By acting together, we can ensure that waste disposal in Ontario is managed quickly, efficiently, and sustainably protecting our environment and safeguarding our communities for generations to come.

*James Flieler*

Jim Flieler  
 Councillor, Municipality of Tweed

- RESOLUTION -

## **Resolution for Incineration and a more Robust Recycling Program**

**Whereas It is incumbent upon the members of council, MPP's and MPs to make the decisions that will result in the most positive outcomes for now and future generations**

**And Whereas with large urban centres now looking in rural areas of our province and entire country for lands to bury their garbage waste**

**And Whereas a large landfill site owned by a large urban centre which receives 50% of their garbage at the present time is expected to be full by 2029 creating more environmental impacts**

**And Whereas continuing to bury garbage in the ground will result in our future generations having lost potable groundwater as a result of garbage leachate rendering it unusable.**

**And Whereas burying garbage, particularly organic waste in landfills, leads to the production of methane a greenhouse gas, which escapes into the atmosphere and contributes to climate change causing more environmental destruction.**

**And Whereas we continue to destroy our environment jeopardizing our future generations**

**And Whereas we have worldwide technology that will allow us the use of clean incineration and also produce much needed electric energy**

**And Whereas the incineration of household and other municipal waste has a long tradition in Germany, which currently has 156 municipal thermal waste incineration facilities with an aggregate annual capacity of around 25 million tons**

**And Whereas with a strong focus on community involvement, innovative infrastructure, and sustainable practices, Germany has set a high bar for municipal recycling programs that the rest of the world can learn from and emulate.**

**And Whereas at the present time, Germany recycles 66.1% of its garbage waste at a municipal level. This places the country as the most effective and prominent country when it comes to recycling in the entire world. This highlights the citizen's strength and motivation to deal with environmental issues on a daily basis.**

**And Whereas German schools often integrate recycling education into their curriculum. This early exposure to the importance of recycling instills a sense of responsibility in the younger generation, creating a culture of sustainability that transcends generations.**

**Now Therefore be it resolved that Council direct staff to investigate the possibility of working together with Ontario Municipalities, Provincial and Federal Governments as well as our manufacturing partners to form a working group to ensure that our waste disposal issues can be resolved quickly, efficiently and effectively with the use of incineration, more robust recycling programs and sustainable practices so that our future generations will not suffer from our environmental mismanagement and to request support from these organizations as well as letters being sent to all municipalities in Ontario, Premier Ford and the opposition parties.**



**Municipality of Tweed Council Meeting  
Council Meeting**



**Resolution No.**

**355**

**Title:**

**Notice of Motion - Incineration and a More Robust Recycling Program**

**Date:**

**Tuesday, August 12, 2025**

---

**Moved by**

**Councillor J. Flieler**

**Seconded by**

**Councillor P. Valiquette**

**BE IT RESOLVED THAT Council direct staff to investigate the possibility of working together with the Ontario Municipalities, Provincial and Federal Governments as well as our manufacturing partners to form a working group to ensure that our waste disposal issues can be resolved quickly, efficiently and effectively with the use of incineration, more robust recycling programs and sustainable practices so that our future generations will not suffer from our environmental mismanagement and to request support from these organizations as well as letters being sent to all municipalities in Ontario, Premier Ford and the opposition parties.**

**Carried**



## TOWNSHIP OF McMURRICH / MONTEITH

District of Parry Sound  
P.O. Box 70 31 William Street  
Sprucedale, Ontario P0A 1Y0  
Phone 705-685-7901 Fax 705-685-7393  
[www.mcmurrichmonteith.com](http://www.mcmurrichmonteith.com) E-Mail: [clerk@mcmurrichmonteith.com](mailto:clerk@mcmurrichmonteith.com)

### PUBLIC NOTICE

**Take Notice** that the Council for the Corporation of the Township of McMurrich/Monteith will hold a Public Meeting to consider municipally initiated amendments to the Township's Zoning By-Law 16-2016, as amended, pursuant to Section 34 of the Planning Act, R.S.O. 1990, c.P.13, as amended.

On Tuesday, September 16, 2025, at 7:00 p.m.

in the Council Chambers at the Township Administration Office, located at 31 William Street, Sprucedale, Ontario, P0A 1Y0.

Members of the public are encouraged to attend the meeting or submit written comments prior to the meeting.

**Purpose and Effect:** The purpose and effect of the proposed amendment is to address three matters that have arisen during the application and review of the By-Law and to assist in the use and interpretation of the By-Law. These include the following:

- (1) To amend Section 3.1.3 (Principal Building to be erected First) by removing the following text from the section: "... or a single storage shed not exceeding 25 square metres (270 square feet) in gross floor area or one (1) single storage container." The section is now proposed to read: "No accessory building or structure shall be erected on any lot until the principal building has been erected, with the exception of: temporary construction uses or a garage during the term of an active building permit for the principal building, or a septic system, or dock".
- (2) To reduce the Minimum Dwelling Unit Area in Table 5 to 19 square metres (204.5 square feet) in the Waterfront Residential, Settlement Residential, Rural, General Commercial, Tourist Commercial and General Industrial zones; and
- (3) To remove the size requirement for a secondary dwelling in Table 4 to be a maximum of 50% of the floor area of the principal dwelling.

There is no **key map** attached to this notice given that the provisions of this By-law shall apply to the entire Township.

**Information Available:** Pursuant to Section 34 (10.7) of the Planning Act, the application file is part of the public record and is available to the public for inspection. An electronic copy of the Draft By-law is available for review on the Township website at [www.mcmurrichmonteith.com](http://www.mcmurrichmonteith.com)

Any person who requires further information or clarification regarding the application should contact the Township Clerk at [clerk@mcmurrichmonteith.com](mailto:clerk@mcmurrichmonteith.com) or 705-685-7901

If you wish to be notified of the decision of the Township of McMurrich/Monteith on the proposed Zoning By-Law Amendment, you must make a written request to the Township Clerk at the address noted below.

If a person or public body would otherwise have an ability to appeal the decision of the Council of the Township of McMurrich/Monteith to the Ontario Land Tribunal but the person or public body does not make oral submissions at a public meeting or make written submissions to the Township before the by-law is passed, the person or public body is not entitled to appeal the decision.

If a person or public body does not make oral submissions at a public meeting, or make written submissions to the Township of McMurrich/Monteith before the by-law is passed, the person or public body may not be added as a party to the hearing of an appeal

before the Ontario Land Tribunal unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

DATED AT THE TOWNSHIP OF MCMURRICH/MONTEITH THIS 26th DAY OF August 2025.

Cheryl Marshall, Clerk

Township of McMurrich/Monteith

P.O. Box 70, 31 William Street, Sprucedale, Ontario P0A 1Y0

Tel: 1-705-685-7901 Fax: 1-705-685-7393

Email: [clerk@mcmurrichmonteith.com](mailto:clerk@mcmurrichmonteith.com)



THE CORPORATION OF THE TOWNSHIP OF MCMURRICH/MONTEITH

BY-LAW XX - 2025

Being a By-Law to further amend the Zoning By-Law 16-2016, as amended, to update Provisions based on an Administrative Review (Housekeeping Amendment)

**WHEREAS** the Council of the Corporation of the Township of McMurrich/Monteith is empowered to pass By-laws to regulate the use of land pursuant to Section 34 of the Planning Act, 1990, as amended;

**AND WHEREAS** the Township of McMurrich/Monteith has initiated a municipal amendment and has proposed to further amend the Zoning By-Law No. 16-2016, as amended ("By-Law"), to address housekeeping matters that have arisen during the application and review of the By-Law and to assist in the use and interpretation of the By-Law;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF MCMURRICH/MONTEITH ENACTS AS FOLLOWS:**

1. THAT Section 3.1.3 entitled "Principal Building to be Erected First", of Zoning By-law 16-2016, as amended, is deleted and replaced with the following:

"No accessory building or structure shall be erected on any lot until the principal building has been erected, with the exception of temporary construction uses or a garage during the term of an active building permit for the principal building, or a septic system, or dock."

2. THAT Table 5 entitled "Zone Requirements Table", of Zoning By-law 16-2016, as amended, is amended by deleting the Dwelling Unit Area (minimum) for the Waterfront Residential, Settlement Residential, Rural, General Commercial, Tourist Commercial and General Industrial zones, and replacing it with the following: "19.0 sq m (204.5 sf)."
3. THAT Table 4 entitled "Permitted Uses for all Zones", of Zoning By-law 16-2016, as amended, is amended by deleting Note 8, which reads: "(8) the floor area of the secondary dwelling shall be a maximum 50% of the floor area of the single detached dwelling and replacing it with the following: "(8) This clause deleted by By-law 2025-\_\_\_\_."
4. In all other respects, the provisions of Zoning By-Law 16-2016, as amended, shall apply.
5. This By-law shall take effect from the date of its passage by Council and shall come into force in accordance with Section 34 of the Planning Act, R.S.O. 1990, Ch P.13, as amended.

READ a first and second time this 16 day of September 2025

\_\_\_\_\_  
Mayor, Glynn Robinson

\_\_\_\_\_  
Clerk, Cheryl Marshall

READ a third time and passed this 16th day of September 2025

\_\_\_\_\_  
Mayor, Glynn Robinson

\_\_\_\_\_  
Clerk, Cheryl Marshall

Nieves Guíjarro

Burk's Falls, Armour & Ryerson Union Public Library  
Box 620, 39 Copeland St.  
Burk's Falls, ON POA 1C0  
705 382 3327

[burksfallslibrary@gmail.com](mailto:burksfallslibrary@gmail.com)

[www.burksfallslibrary.com](http://www.burksfallslibrary.com)

"Where do you go to grow? Try your public library!  
A Visit Will Get You Thinking"

**From:** TD Summer Reading Club [mailto:tdsrc-cletd@tpl.ca]

**Sent:** August 25, 2025 8:02 AM

**To:** burksfallslibrary@gmail.com

**Subject:** News from TD Summer Reading Club

[View this email in your browser](#)



Reading fun for kids, from Canada's public libraries

# In conversation with the 2024 Accessibility Award winner: Tips from a small-town library

22/08/25

Each year, TDSRC and the Centre for Equitable Library Access (CELA) recognize a participating library for their dedication to accessibility. The 2024 winner of the Accessibility Award is the Burk's Falls, Armour & Ryerson Union Public Library. This small, rural Ontario library exemplifies the spirit of this

award. Not only did they prioritize accessibility every step of the way, but they also demonstrated that you don't need unlimited resources to have a big impact.

Lily Kyte, the Summer Program Coordinator, shared some insights about how they created an accessible and inclusive summer reading club. Here are some of her tips and examples to help you do the same.

## **Tips for maximizing limited resources**

### **1. Make use of free resources**

The summer reading club staff at Burk's Falls "focused strongly on resources provided by the TDSRC and CELA on the [staff site](#), such as suggestions for accessible activities, guidelines on how to offer accessible formats for reading logs and other print materials, and more." Kyte stressed that learning about and improving accessibility doesn't have to be expensive.

### **1. Know your patrons**

By "focusing on what [their] patrons needed and wanted to see in [their] library," the staff at Burk's Falls were able to offer engaging and accessible programs. After the resounding success of a braille program during their 2023 summer reading club, they made a point of bringing this program back in 2024. They even created "tactile materials that became permanent fixtures in [the] library."



In this instance, the popularity of one program led to a long-term accessibility improvement.

### **1. Look beyond your current patrons**

Remember that there are people in your community who haven't yet become library patrons. Burk's Falls recommends being "observant of the world around, both within your library and more broadly." By doing this, you learn about who isn't coming through your doors and what you can do to change that. There are people with disabilities, including children, in every community. They just might not know that the library is a place for them too.

### **1. Promote accessibility**

You don't need a large budget to make some simple adjustments to your promotions. For example, add accessibility information to your flyers. Burk's Falls also "placed posters in the children's section of [the] library with information on what formats [they] offer (printbraille, braille, decodable books, and audiobooks), encouraging patrons to ask questions and explore these options." Plus, they made sure to then include these different formats in their regular book displays.

### **1. Put accessibility into practice**

Burk's Falls demonstrates that a little patience and ingenuity can go a long way. When a participant with limb difference was struggling during a crochet program, the Summer Program Coordinator collaborated with the child to

create a workaround. Some quick thinking meant that “the child was able to participate more fully and be more involved than they would have if these supports were not available.” For 2025, Burk’s Falls is bringing sign language into their programming by featuring different regional sign languages during their weekly Around the World-themed programs.

## **Small libraries, big accomplishments**

When asked what winning the Accessibility Award meant to the library, Kyte explained that it “represents the power that small libraries can hold in their communities, acting as a resource to promote accessibility and inclusion for all.” Very true!

She also offered an important reminder: “Inclusivity and accessibility are responsibilities that all libraries share in providing a positive, equitable experience to all patrons who enter their doors—especially for young readers... No matter how large or small your library is, or the resources you have available to you, there is a great idea just waiting for you to share with your community.”

Congratulations to Burk’s Falls, Armour & Ryerson Union Public Library! Keep up the good work!



**Burk's Falls and District Food Bank**  
***Serving Almaguin South***  
 P.O. Box 694  
 Burk's Falls, ON, P0A 1C0

RECEIVED

SEP 03 2025

TOWNSHIP OF ARMOUR

Since 1992

August 2025

Serving

Charlene Watt  
 Municipal Clerk  
 Township of Armour  
 56 Ontario Street  
 Burk's Falls, Ontario  
 P0A 1C0

Township  
 of Armour

Village of  
 Burk's Falls

Charlene,

Town of  
 Kearney

The Burk's Falls and District Food Bank would once again like to express our sincere 'thanks' not only for all Armour does to support our Food Bank but in particular to include us in your annual Heritage Festival.

Municipality of  
 Magnetawan

Once again, the festival was a HUGE success, thanks to the dedicated people who are involved with all that is required to organize such an amazing event.

Township of  
 McMurrich/  
 Monteith

This year, the 50/50 draw raised \$450.55 for the Food Bank. Typically, at this time of year, donations are down. These funds will go a long way to help support those in need within all our communities.

Township  
 Of Perry

We greatly appreciate being able to 'set up our table' at this event and will look forward to being involved again next year.

Township  
 of Ryerson

Sincerely

*Karen Williams* for

Karen Williams  
 Executive Director  
 Burk's Falls and District Food Bank

Memberships

Feed Ontario

Food Banks Canada

Phone messages checked daily: 705-380-4669



## Ontario Expanding RSV Immunization to Protect More Seniors This Fall

Expanded program to include everyone aged 75 years and older

August 27, 2025

[Health](#)

---

TORONTO — The Ontario government is expanding the Respiratory Syncytial Virus (RSV) prevention program to include all individuals aged 75 years and older, helping to protect those most vulnerable during the upcoming respiratory illness season.

"Our government is ensuring the most vulnerable have access to the tools they need to protect themselves and their family during respiratory illness season," said Sylvia Jones, Deputy Premier and Minister of Health. "We're once again expanding RSV immunization which will now include everyone 75 years of age and older so we can help protect more seniors and reduce unnecessary hospitalizations this fall and winter."

Starting this fall, RSV immunization will now be available through Ontario's publicly funded RSV immunization programs to all individuals aged 75 and older, building on [last year's expansion](#) of the programs that also includes:

- Certain high-risk adults aged 60 to 74, such as residents of long-term care homes or retirement homes
- Infants up to eight months of age in their first RSV season
- High-risk children up to 24 months of age in their second season

Pregnant women will have the option to receive the RSV vaccine Abrysvo®, which can help provide protection to infants at birth, while eligible newborns, infants and high-risk children can receive the Beyfortus® immunization. More details on where families will be able to access RSV immunization will be provided in the coming weeks.

"As we prepare for the upcoming respiratory illness season, it's essential that we take proactive steps to protect those most at risk and reduce pressure on our health-care system," said Dr. Kieran Moore, Ontario's Chief Medical Officer of Health. "Ontario's RSV immunization programs for infants, high-risk children, high-

risk adults over 60 and everyone aged 75 and older is a critical part of our strategy to prevent severe illness, hospitalizations, and complications, especially among those most vulnerable to respiratory infections.”

Routine and recommended immunizations help prevent the spread of serious diseases throughout communities, reduce medical visits and keep people out of the hospital. Everyone is strongly encouraged to stay up to date on their immunizations, especially children returning to school who may have missed routine vaccines.

Through [Your Health: A Plan for Connected and Convenient Care](#), the Ontario government is providing people with the tools they need to connect to the care they need to keep themselves and their loved ones safe and healthy.

---

#### Quick Facts

- Information about recommended immunizations for the upcoming respiratory illness season, including when to get your flu shot and COVID-19 vaccine, will be available closer to the fall.
  - Respiratory Syncytial Virus (RSV) is a common respiratory virus that infects the nose, throat, and lungs. Infection is most severe in young babies and older adults and can cause serious lung infections that may require hospitalization. RSV infection can also make chronic health problems worse.
  - Pregnant women should consult with their health-care provider before receiving Abrysvo®.
  - Every time your child gets a routine immunization, report it to your local public health unit to ensure their records for the ISPA are up to date. Health-care providers do not report these records for you.
  - Under Ontario’s Immunization of School Pupils Act (ISPA), students must provide proof of immunization against diseases such as measles, mumps, rubella and whooping cough to attend school.
  - Talk to a health-care provider or [public health unit](#) if you are unsure if your child has missed [routine immunizations](#) or if you are unsure about which immunizations they have received.
  - Visit [Health811 online](#) or call 811 (TTY: [1-866-797-0007](#) toll free) for health advice and information 24 hours a day, seven days a week.
-

**Charlene Watt (Deputy Clerk)**

---

**From:** City of Kingston Feedback <feedback@cityofkingston.ca>  
**Sent:** September 3, 2025 8:28 AM  
**To:** Charlene Watt  
**Subject:** City of Kingston Customer Experience Feedback - [Reference #: 250815-000169]



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Reference #: 250815-000169

Subject: Township of Armour: Resolution Regarding Governance of Family Health Teams in Ontario

**We would like to hear from you!**

Please [take a brief survey](#) (2-3 minutes) about your experience with the City of Kingston.

Your feedback is very important to us. Any feedback collected will be used for quality assurance purposes and assist with improving our service delivery.

Thank you in advance for your time!  
Customer Experience Team

City of Kingston  
216 Ontario St  
Kingston, ON K7L 2Z3

613-546-0000  
[contactus@cityofkingston.ca](mailto:contactus@cityofkingston.ca)

[Unsubscribe](#) from future surveys.



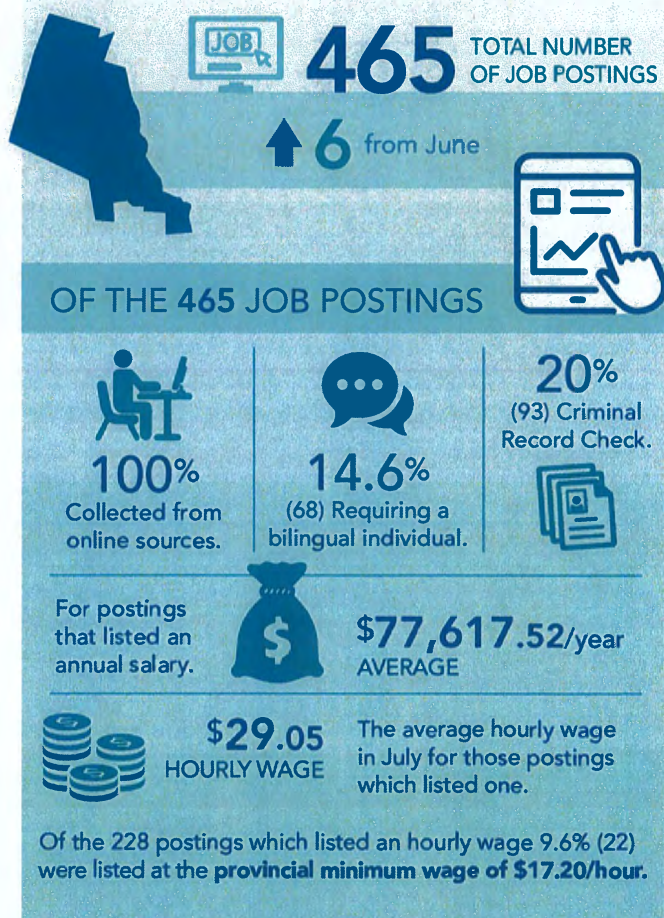
# MONTHLY JOBS REPORT

July 2025

The Labour Market Group  
Guiding partners to workforce solutions.

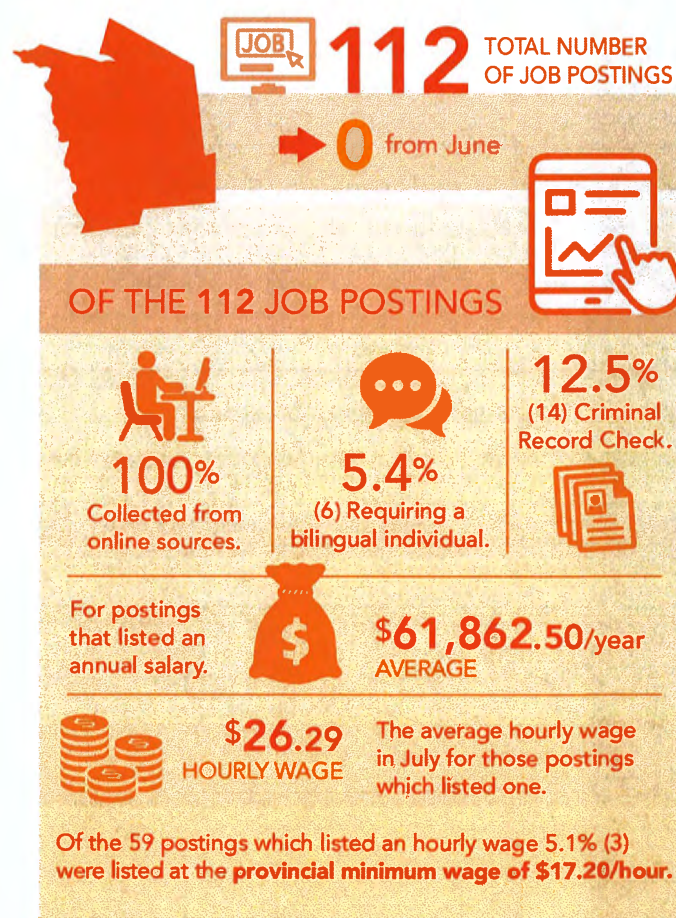
## NIPISSING DISTRICT

There were 465 job postings recorded for Nipissing District in July. This figure is minimally higher in month-over-month (+1.3%, +6) comparisons but significantly lower in year-over-year (-17.6%, -99) comparisons. There were 241 unique employers this month; an increase in month-over-month (+4.8%, +11) comparisons.



## PARRY SOUND DISTRICT

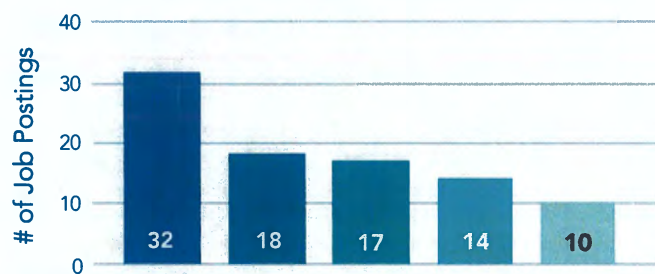
There were 112 job postings recorded for the Parry Sound District in July. This is an identical in month-over-month (0%, 0) numbers and a significant decrease in year-over-year (-26.3%, -40) comparisons. There were 73 unique employers this month; higher in month-over-month (+5.8%, +4) comparisons.



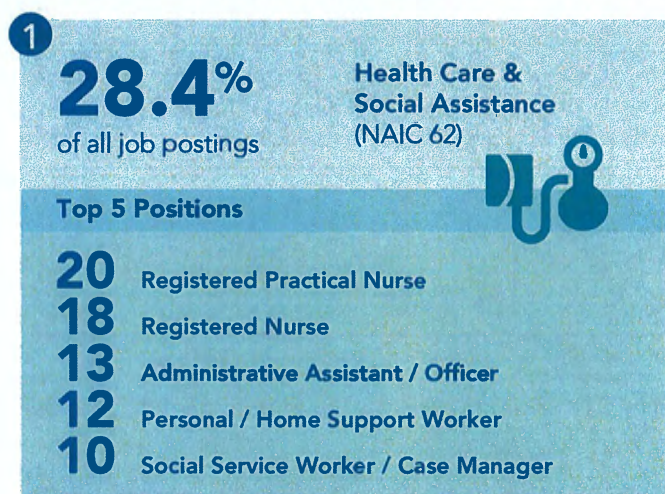
\* North American Industry Classification System (NAICS) is the system utilized by the governments of Canada, United States and Mexico in order to classify companies based on their primary functions/objectives.



## TOP 5 EMPLOYERS POSTING JOBS



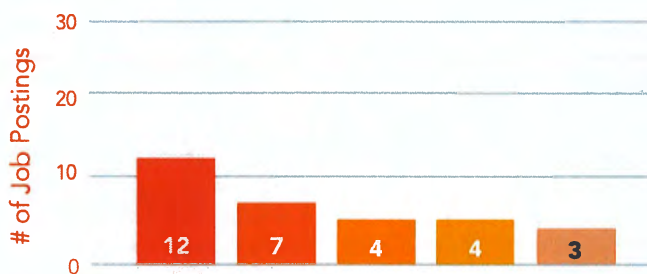
## TOP 5 INDUSTRIES HIRING (NAICS)



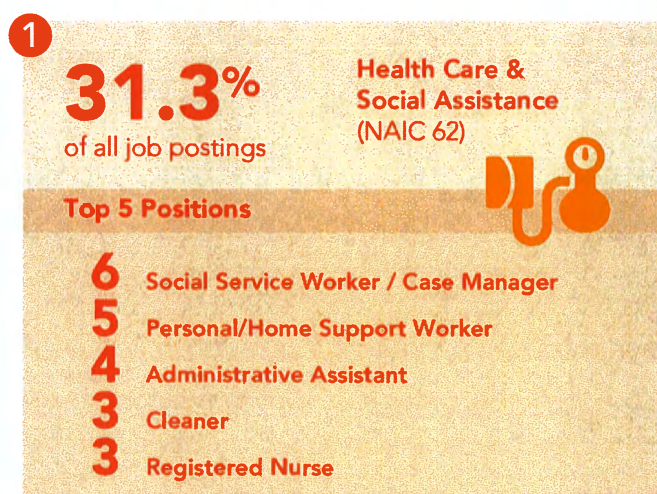
- 2** **13.3%:** Retail Trade (NAICS 44-45)
- 3** **10.5%:** Transportation & Warehousing (NAICS 48-49)
- 4** **8.4%:** Educational Services (NAICS 61)
- 5** **8.4%:** Accommodation and Food Services (NAICS 72)

The Health Care and Social Assistance (NAICS-62) industry saw the most number of job postings in July making up 28.4% (133) of the total. The Transportation and Warehousing (NAICS-48-49) industry saw the largest month-over-month increase of +3.3%, re-introducing it as top 3 contributors, after being out since March. Contrary to June, the Administrative and Support, Waste Management and Remediation Services industry (NAICS-56) saw the largest month-over-month decrease (-3.5%) in job posting representation, this decrease is almost identical to last month's increase.

## TOP 5 EMPLOYERS POSTING JOBS



## TOP 5 INDUSTRIES HIRING (NAICS)

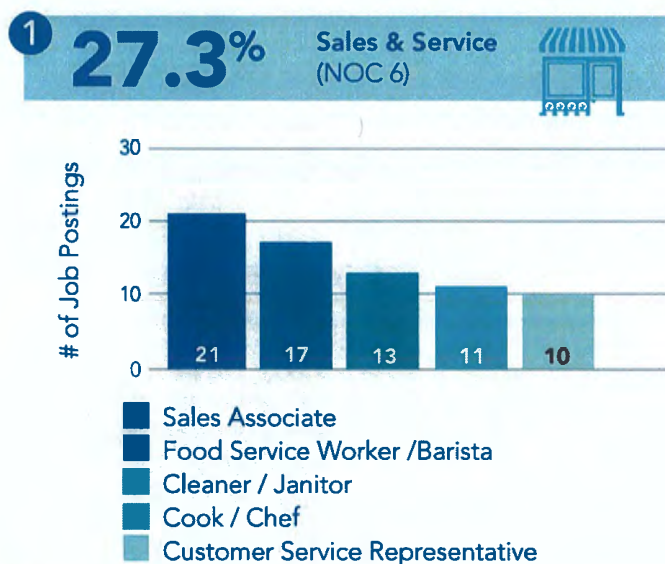


- 2** **19.6%:** Accommodation and Food Services (NAICS 72)
- 3** **16.1%:** Retail Trade (NAICS 44-45)
- 4** **8.9%:** Public Administration (NAICS 91)
- 5** **7.1%:** Construction (NAICS 23)

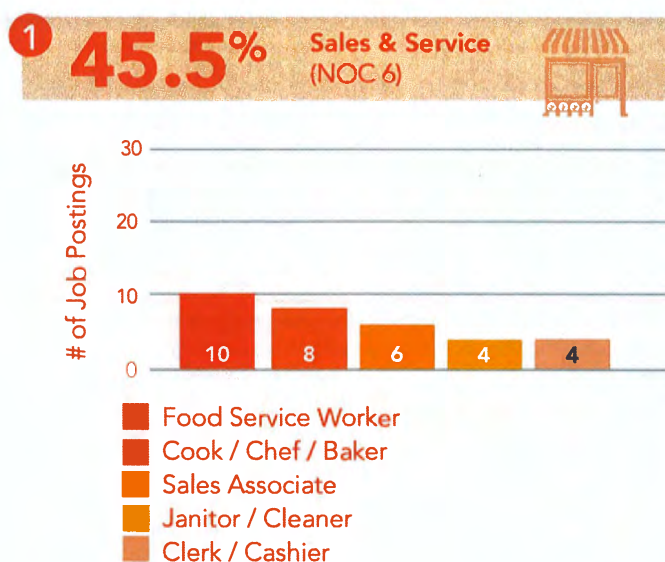
Inline with expectations, the Health Care and Social Assistance (NAICS-62) industry saw the most number of job postings in July with 31.3% (35) of the total, it also saw the largest increase (+3.6%) this month. The Arts, Entertainment and Recreation (NAICS-71) industry saw the largest month-over-month decrease -4.5%.



## TOP 3 OCCUPATIONAL CATEGORIES (NOC)



## TOP 3 OCCUPATIONAL CATEGORIES (NOC)



- Truck Driver (9)
- Mechanic - Truck / Bus / Other (7)
- Heavy Equipment Operator (7)
- Building Maintenance Worker (6)
- 3 tied with (5)



- Social Service Worker / Case Manager (10)
- Teacher - Primary / Secondary / Early Childhood (3)
- Community Program Coordinator (2)
- Home Support Worker (2)
- Teaching Assistants (1)



- Administrative Assistant / Officer (23)
- Financial Officers (13)
- Inventory / Logistics Controllers (10)
- Human Resources Professionals (8)
- Marketing / Communications Professional (7)



- Roofer / Installer (4)
- Labourer - Trades / Construction (4)
- Construction Manager / Supervisor (2)
- 4 occupations tied with (1) each

Sales and Service (NOC-6) based occupations made up 27.3% (127) of all the job postings listed in July. Continuing from June, the Education, Law and Social, Community and Government Services (NOC-4) based occupations once again saw the biggest decrease this month too (-3.0%). The Trades, Transportation, and Equipment Operators (NOC-7) based occupations saw the largest increase (+3.2%). Looking at managerial roles, 15 of 36 fell in the Sales and Service occupations, 8 in Trades, Transportation, and Equipment Operators and 5 each made up the Business, Finance and Administration and Natural and applied sciences and related occupations. As for the 5 senior managerial roles, 2 belonged to Education, 1 each in the Community industry, Transport and Public Administration.

Sales and Service (NOC-6) based occupations represented the largest number of job postings in July with almost half (45.5%, 51) of all postings when compared to the other occupational classifications, it also saw the largest month-over-month increase (+6.3%, +7). The largest decrease (-2.7%) was seen in the Health (NOC 4) occupations. Looking at managerial roles, of the 9 roles advertised, 6 fell in the Sales and Service occupations, there were no senior manager roles advertised this month.

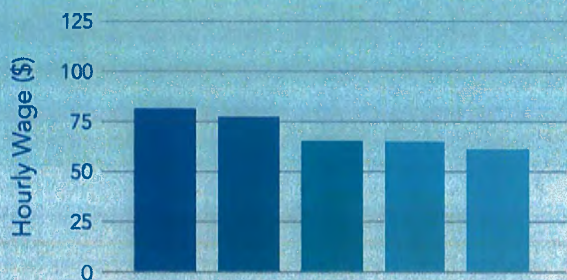


## TOP 5 HOURLY WAGE VACANCIES



**\$82.50**

**Physiotherapist**  
@ Nipissing Healthcare



**\$78.35** **Nurse Practitioner**  
@ Cassellholme Home for the Aged

**\$65.00** **Massage Therapist - Registered**  
@ Nipissing Healthcare

**\$64.17** **Head of Information Systems and Technology**  
@ Hands, TheFamilyHelpNetwork.ca

**\$61.28** **Psychoeducational Consultant - All Regions**  
@ Near North District School Board

## TOP 3 ANNUAL SALARY VACANCIES

**\$161,000.00**

**Senior Manager - Labour & Employee Relations**  
@ Ontario Northland

**\$150,000.00**

**Real Estate Sales Representative**  
@ Royal LePage Real Estate

**\$150,000.00**

**Sales Manager - Automotive**  
@ Tremblay Chrysler Dodge Jeep Ram



**Lowest Annual Salary \$36,000.00**

**Clerk - Dairy / Frozen**  
@ Walmart - North Bay

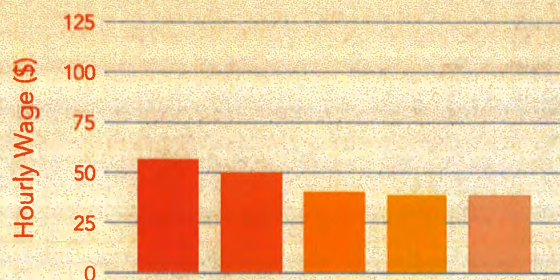
Nearly half, 49%, of the jobs in July listed an hourly wage. The average was \$29.05/hour, higher (+3.6%, +\$1.01) than the current 12-month average of \$28.04/hour. Of the 228 postings, which listed an hourly wage, 9.6% (22) were listed at the provincial minimum wage of \$17.20/hour, this is an increase from June and continues the trend seen in April and May. For postings that listed an annual salary, the average was \$77,617.52/year. This is slightly lower (-1.8%, -\$1,425.42) than the current 12-month average of \$79,042.94/year.

## TOP 5 HOURLY WAGE VACANCIES



**\$56.00**

**Registered Nurse**  
@ West Parry Sound Health Centre



**\$44.08** **Assistant Director of Care**  
@ Eastholme Home for the Aged

**\$42.00** **Dental Hygienist - Maternity Leave**  
@ Powassan Dental Centre

**\$38.46** **Resort Manager**  
@ Jolly Roger Inn & Resort

**\$38.32** **Case Manager - Crisis**  
@ Canadian Mental Health Association

## TOP 3 ANNUAL SALARY VACANCIES

**\$99,000.00**

**Telecommunications Technician**  
@ Telecommunications Technician Integrated Solutions

**\$94,441.00**

**Social Service Worker - Child Welfare**  
@ Children's Aid Society of the District of Nipissing and Parry Sound

**\$93,000.00**

**Project Manager - Construction**  
@ Adams Bros. Construction



**Lowest Annual Salary \$36,000.00**

**Cashier**  
@ No Frills - Stacie and Troy's / Tim Hortons

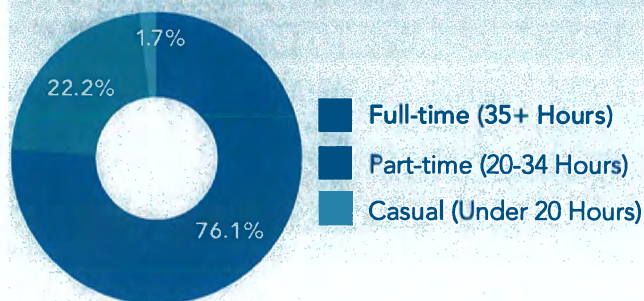
Over half (52.7%) of the job postings listed an hourly wage in July. The average was \$26.29/hour. This is lower; -2.3% (-\$0.63/hour), than the current 12-month average of \$26.92/hour. Of the 59 postings which listed an hourly wage, only 3 (5.1%) was listed at the provincial minimum wage of \$17.20/hour. The average annual salary listed was \$61,862.5 significantly lower than the current 12-month average (-14.7%, -\$10,627.72) of \$72,490.22. These fluctuations are expected as only a very small share of job postings list the annual salary in the district.



## FULL-TIME / PART-TIME BREAKDOWN

**76.1%** of listings in July  
↓ **10.2%** from June

76.1% (354) of the listings in July indicated that the employment offered would be classified as full-time. This figure is much lower, -10.2%, from the previous month when 86.3% of the job postings were classified as full-time.

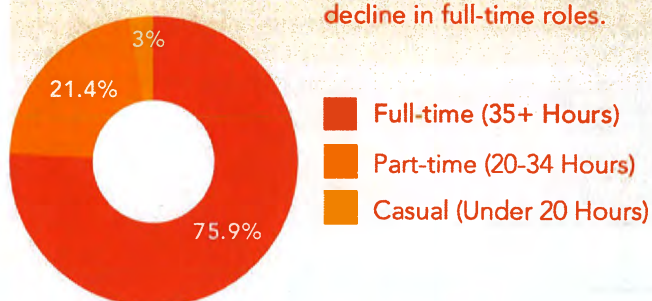


**465** Postings listed hours offered (100%)

## FULL-TIME / PART-TIME BREAKDOWN

**75.9%** of listings in July  
↓ **11.6%** from June

75.9% (85) of the listings in July indicated that the employment offered would be classified as full-time. This is a decline; -11.6%, from the previous month where 87.5% of the job postings were classified as full-time. That's three consecutive months of decline in full-time roles.

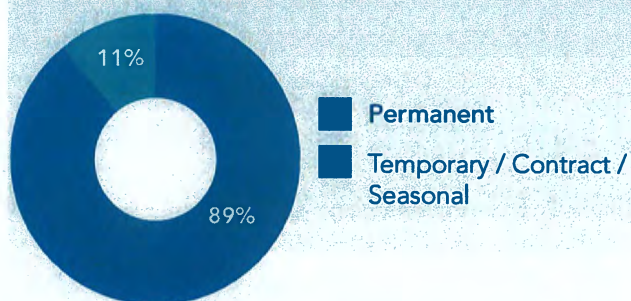


**112** Postings listed hours offered (100%)

## TERM OF EMPLOYMENT

**89%** of listings in July  
↓ **4.2%** from June

89% (414) of the listings in July stated that the opportunity in question would be permanent. This is lower (-4.2%) to the previous month's figure of 93.2%.

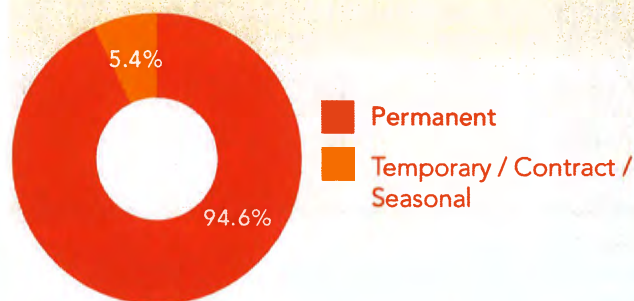


**459** Postings listed hours offered (100%)

## TERM OF EMPLOYMENT

**94.6%** of listings in June  
↓ **4.2%** from May

92.9% (106) of the listings in July stated that the opportunity in question would be permanent. This is slightly lower (-1.7%) than the previous month's figure of 94.6%.



**112** Postings listed hours offered (100%)



# ALL EMPLOYERS WITH POSTINGS IN MONTH



## NIPISSING DISTRICT

241 Pizza Sturgeon Falls  
A&S Towing  
A1 Blasting Mats  
Actlabs  
AIM Kenny U-Pull  
Algonquin Nursing Home of Mattawa  
Allison the Bookman  
Anishinabek Nation  
Apollo Transport  
Ardene  
Arugula  
Ashley HomeStore North Bay  
Bay Builders  
Bay Roofing and Exteriors Ltd.  
Bay Vision Care  
Bayland Property Management  
Bedard Plumbing of North Bay  
Bentley & Co Ltd  
Bentley Business Management Services Inc.  
Best Western North Bay Hotel & Conference Centre  
Beyond Sushi  
Binx Professional Cleaning  
BioScript Solutions  
Blanchfield Roofing Co. Ltd.  
Boathouse / Blackwell Stores  
Body Back in Motion  
Bradwick Property Management  
Brain Injury Association of North Bay and Area  
Brandt Industries  
Buchner Manufacturing Inc.  
Bulk Barn Foods Limited  
Bumper to Bumper - H.E. Brown  
Caisse Alliance  
Callon Dietz  
Campus Living Centres  
Canada Cartage  
Canadian Adventure Camp  
Canadian Mental Health Association - North Bay and Area  
Canadian Red Cross  
Canadore College  
Canadore College - Aviation Campus  
Canadore College - College Drive  
Canor Construction  
CarePartners  
CARQUEST Canada  
Carter's|OshKosh  
Cascades Casino  
Casey's Grill Bar  
Cash 4 You Corp.  
Cassellholme Home for the Aged  
Castle Glass and Mirror  
Closing the Gap Healthcare  
Columbia Forest Products Ltd  
Comfort Inn - Airport  
Commissionaires  
Community Living North Bay  
Conseil Scolaire Catholique Franco-Nord  
Conseil scolaire public du Nord-Est de l'Ontario

Contrans Flatbed Group  
Coop Regionale de Nipissing-Sudbury Ltee  
Cooper Equipment Rentals  
CRC Solutions  
Crisis Centre North Bay  
CTS Canadian Career College  
David Reynolds and Associates Inc.  
Dawson Shoes  
Defence Construction Canada  
Dentistry on Worthington  
Designed Roofing Inc  
District of Nipissing Social Services Administration Board  
District School Board Ontario North East  
Dollarama - North Bay  
Dynacare  
Eagles Nest Gas Bar  
Eclipse Stores Inc  
Ecotrex Ltd.  
Ed Seguin & Sons Trucking and Paving  
EMCO Corporation  
Empire Living Centre  
Essential Exteriors  
Executive Aviation  
Eye Specialist of Northern Ontario  
Fairfield Inn & Suites by Marriott North Bay  
Fastenal  
Fat Bastard Burrito Co.  
FDM4  
FedEx Express Canada  
Fire & Flower Inc  
First Student / First Transit  
Fowler Construction  
Franklin Motel  
G&P Welding and Ironworks  
GardaWorld  
Gateway Dental  
GFL Environmental  
Giant Tiger - North Bay  
Godspeed Group  
goeasy  
Goulet Contracting  
Grant Home Hardware Building Centres  
Greco's Pizza Presto  
Griffin Jewellery Designs  
Grounded Electrical  
Hakim Optical  
Hands, TheFamilyHelpNetwork.ca  
Haskins Industrial Inc.  
Innovation Initiatives Ontario North  
Intelcom | Dragonfly  
IPC  
Jacent Strategic Merchandising Canada  
Jocko Point Fish and Chips  
Kal Tire  
Kaltech Mining Services Ltd.  
Karis Disability Services (formerly Christian Horizons)  
Kentucky Fried Chicken - Lakeshore Dr.  
Kia North Bay  
Kinomaadziwin Education Body  
Kohltech Windows & Entrance Systems  
Lafarge Canada Inc

Les Soeurs de l'Assomption de la Sainte vierge  
Lewis Motor Sales Inc  
Liberty Tax  
Lifetouch  
Loblaw Companies Limited  
Manitoulin Group of Companies  
Marina Point Village  
McDonald's (North Bay)  
McDougall Energy Inc.  
Metal Fab Ltd.  
MetricAid  
MHM General Contracting  
Miller Paving  
Mincon Canada  
Montessori Learning Centre of North Bay Inc.  
Moores  
Moose's Cookhouse  
Mr Seamless Eavestroughing Ltd  
Near North District School Board  
Near North Medical Clinic  
Neddy's North Bay Hyundai  
New Horizons Communications  
Nijjaansinaanik Child and Family Services  
Nipissing Healthcare  
Nipissing University  
Nipissing Wellness Ontario Health Team  
North Bay Animal Hospital  
North Bay Humane Society  
North Bay Hydro  
North Bay Indigenous Hub  
North Bay Jack Garland Airport  
North Bay Mazda  
North Bay Parry Sound District Health Unit  
North Bay Police Service  
North Bay Powder Coating  
North Bay Public Library  
North Bay Regional Health Centre  
North Bay Sport Medicine  
North Care Dental  
North Ontario Food Sales  
Northern Dental Specialty Group  
Northern Honda  
Northern Ontario Film Studios/ Hideaway Pictures  
Northwood Window and Door Centre  
Nutrition Club Canada  
One Kids Place Children's Medical Treatment Center of North East Ontario  
One Plant  
Ontario Ministry of Natural Resources and Forestry  
Ontario Ministry of Transportation  
Ontario Municipal Administrators Association (OMMA)  
Ontario Northland  
Ontario Power Generation  
Ontario Provincial Police  
Oxford Learning Centres, Inc.  
Paramed Home Health Care  
Pavao Contracting Inc  
Pearle Vision  
Peoples Jewellers  
Petro Canada - Algonquin Ave.  
PHARA

Pioneer Construction  
Premier Mining Products  
Quantum Lifecycle Partners LP  
Rainbow Concrete Industries Ltd.  
Redpath Mining Contractors and Engineers  
Rexall Pharmacy Group ULC  
Roots Canada  
Royal LePage Real Estate  
Scotiabank - North Bay  
See More Graphics  
Shoppers Drug Mart  
Sienna Senior Living  
Sobeys - North Bay  
Source For Sports North Bay  
Spencer Gifts  
Spirit Halloween  
SRP Building Products Inc.  
Stantec  
Staples Canada  
Starbucks  
Stock Transportation  
Stockfish Automotive Group  
STUDYBUDDY CANADA  
IMMIGRATION INC.  
Subway - Lakeshore Drive  
Subway - Pinewood Park Drive  
Subway - Shirreff Ave.  
Subway - Sturgeon Falls  
Super 8 Hotel  
Syl's Neighbourhood Kitchen  
Talize  
Tan Tan Wok  
Taylormaid  
The Block Public House  
The Body Sculptors  
The Children's Aid Society of the District of Nipissing and Parry Sound  
The Corporation of the City of North Bay  
The Hairport  
The Home Depot - North Bay  
The Lindsay Weld Centre for Children  
The Shoe Company  
The Sisters of St. Joseph of Sault Ste. Marie  
The Skyline Group of Companies  
The Submarine Place  
ThinkOn  
Tim Hortons  
Total Cabinet Modules  
Tremblay Chrysler Dodge Jeep Ram  
Twiggs - Sturgeon Falls  
Twiggs Coffee Roasters- Canadore Location  
Union of Ontario Indians  
Valin Partners  
Victorian Order of Nurses / VON  
Vista Radio Ltd  
Voyageur Aviation Corp  
Voyago  
Wacky Wings  
Walmart - North Bay  
Waters Edge Care Community  
West Nipissing General Hospital  
Wolseley Canada Inc.  
YMCA of Northeastern Ontario  
Zedd Customer Solutions

Continued on next page





## PARRY SOUND DISTRICT

West Parry Sound Health Centre  
Wasauksing First Nation  
Tim Hortons - Parry Sound  
Magnetawan Grill and Grocery  
Canadian Mental Health Association  
Gardens of Parry Sound Retirement Home  
Adams Bros. Construction  
Soundseals Insulation  
The Friends  
Glenn Burney Lodge  
District of Parry Sound Social Services  
Administration Board  
Eastholme Home for the Aged  
The Home Depot - Parry Sound  
Lakeside Cottage Care  
Best Value Inn and Suites  
Walmart - Parry Sound  
Bernard's Bistro On The Lake  
TD Bank - Parry Sound  
Subway - Burk's Falls

Connor Industries  
Shawanaga First Nation Healing Centre  
Integrated Solutions  
Shawanaga First Nation  
Di Salvo's Bella Cucina and Family Style  
Meals  
Schlager Inc.  
Subway - Parry Sound  
Rosseau Road Powersports and Marine Ltd.  
Trestle Brewing Company Limited  
Powassan Dental Centre  
Grand Tappattoo Resort  
Petro Canada  
Swift Canoe and Kayak  
Parry Sound Home Hardware  
Dairy Queen  
Parry Sound Forest School  
Caswell Resort Hotel  
Ontario Public Service  
Blitz Electric

One Kids Place Children's Medical  
Treatment Center of North East  
Ontario  
LCBO  
Northridge Inn and Resort  
Jolly Roger Inn & Resort  
Northeastern Ontario Multicultural Centre  
Hammond Transportation Ltd.  
No Frills - Stacie and Troy's  
The Children's Aid Society of the  
District of Nipissing and Parry Sound  
Nijjaansinaanik Child and Family Services  
Fowler Construction  
Near North District School Board  
Sundridge Dental  
Nails by Siri  
Dent Bay Baking Company  
Best Buy Express  
Crofters Food Ltd

Bee-Clean Building Maintenance  
Community Living Parry Sound  
Almaguin Highlands Family Health Team  
CarePartners  
Western Financial Group  
Bray Motors  
Value Buds  
Best Western Plus Parry Sound  
Little Gardens  
Town of Parry Sound  
Legend Spirits  
McDonald's (Parry Sound)  
Aramark Canada Ltd.  
Mark's/L'quipeur  
YMCA of Simcoe/Muskoka  
180 Smoke  
Mac Lang  
Log Cabin Inn & Catering



# WHAT IS THE LMG MONTHLY JOBS REPORT?

This Jobs Report is a monthly publication produced by the Labour Market Group. Each month we compile this report based on our job portal [readysethired.ca](http://readysethired.ca). **Readysethired.ca** is an online job portal that provides and collects real time job postings within the districts of Nipissing and Parry Sound. These postings are updated daily and provide job seekers with a one stop shop for local current employment opportunities.

FOR MORE INFORMATION & FURTHER DETAILS ABOUT LOCAL JOBS, PLEASE CONTACT :

The Labour Market Group  
[readysethired.ca](http://readysethired.ca)  
[info@thelabourmarketgroup.ca](mailto:info@thelabourmarketgroup.ca)



**The Labour Market Group**  
Guiding partners to workforce solutions.



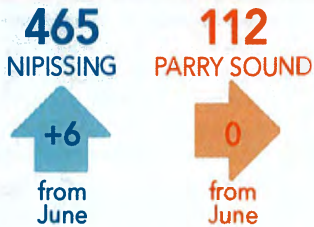
August 2025

# LABOURFOCUS

  
The Labour Market Group

## JOBS REPORT JULY 2025

TOTAL NUMBER OF JOB POSTINGS



TOP INDUSTRY WITH VACANCIES

**NIPISSING**  
Health Care & Social Assistance (28.4%)

**PARRY SOUND**  
Health Care & Social Assistance (31.3%)

To view the full report, visit our website  
[www.thelabourmarketgroup.ca](http://www.thelabourmarketgroup.ca)  
[readysethired.ca](http://readysethired.ca)

Questions or concerns?  
Feel free to contact us at  
[info@thelabourmarketgroup.ca](mailto:info@thelabourmarketgroup.ca)



T. 705.478.9713

150 First Ave. West  
Suite 103, North Bay, ON  
P1B 3B9

The Labour Market Group is funded by:



## LABOUR MARKET RESILIENCE IN THE FACE OF AN AGING POPULATION

The Canadian workforce is aging. As more mature workers exit, the economy is at risk of labour and skills shortages.

Canada's workforce is aging rapidly, with workers aged 55 and older growing by **184% since 2000**. In 2000, only 1 in 9.5 workers was in this age group, but by 2023, it was 1 in 4.6. This increase is driven by the baby boomer generation, longer careers, people living longer, and declining birth rates.

### WORKERS OVER 55 AS PART OF THE WORKFORCE



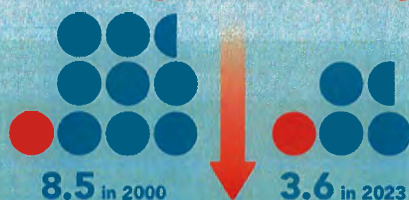
Overall, the aging workforce has raised concerns about **labour and skills shortages as mature workers retire**.



Certain sectors are at higher risk, particularly **trades, transport, and equipment operators** (15% of the workforce) and **business, finance, and administration occupations** (16%). These sectors rely heavily on older workers and are among the largest in the economy.



**The national replacement ratio**, which measures the number of workers under 55 for every worker aged 55 and older, has declined significantly—from 8.5 in 2000 to 3.6 in 2023. **A lower ratio signals greater reliance on older workers and higher risk of shortages.**



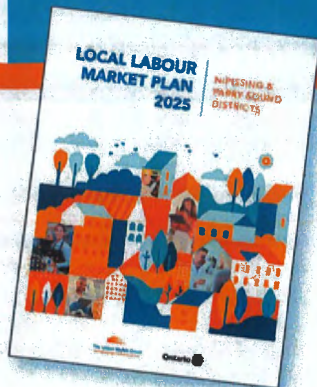
**Management roles** have some of the lowest replacement ratios across Canada, highlighting potential challenges in maintaining leadership and transferring knowledge.



Source: Labour Market Information Council

[www.thelabourmarketgroup.ca](http://www.thelabourmarketgroup.ca)





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# LABOUR MARKET MOMENTUM FADES

## Employment in Canada fell in July by 41,000 (0.2%).

The labour force participation rate edged down to **65.2%**, while the unemployment rate held steady at **6.9%**.



On a year-over-year basis, average hourly wages rose by **3.3%**.



## Employment in goods-producing industries declined by 29,000,

with the losses concentrated in **construction** (-21,600) and **agriculture** (-10,800).

**Manufacturing** employment, facing the most direct risk from trade, however, **increased for the second consecutive month (+5,300)**.



## The services sector also posted a net loss

(-10,900), driven by sharp declines in information, culture and recreation (-29,200), business services (-19,200), and healthcare (-16,500).

Provincially, employment **GREW** in the **Atlantic provinces** as well as in **Manitoba** and **Saskatchewan**.

**Ontario** posted a **SMALL DECLINE** (-2,800), while **Alberta** (-16,300), **British Columbia** (-16,800), and **Quebec** (-15,000) accounted for **MOST OF THE NATIONAL JOB LOSSES**.

Beyond trade headwinds, labour markets are also being shaped by **slower population growth**.

Between January and July 2025, Canada's working-age population expanded by just 0.8%, compared with 1.9% over the same period in 2024. This slowdown follows the federal government's decision last autumn to sharply **reduce both permanent and temporary immigration** after two years of record population gains. The policy change is expected to eventually exacerbate labour shortages in certain industries, as employers compete for a smaller pool of job seekers.



Source: Conference Board of Canada

[www.thelabourmarketgroup.ca](http://www.thelabourmarketgroup.ca)



## Ontario Investing \$9.6 Million in Wetlands Conservation

Funding will support natural infrastructure projects to keep communities safe against drought and flooding

September 03, 2025

[Environment, Conservation and Parks](#)

---

TORONTO — The Ontario government is investing \$9.6 million to launch applications for the [Wetlands Conservation Partner Program](#). The program supports wetland restoration and enhancement projects in the Great Lakes and surrounding areas to help protect communities against the threat of flooding, drought and other extreme weather events.

“Wetlands make communities more resilient. They act as natural infrastructure that protect our homes and businesses against drought and flooding, clean our water and create habitat for a variety of wildlife,” said Todd McCarthy, Minister of the Environment, Conservation and Parks. “Since the launch of this program five years ago, our government has supported safer, healthier communities through the restoration and enhancement of almost 9,900 acres of wetlands.”

Over the next two years, these projects will bring the government’s total investment in wetlands restoration and enhancement through the [Wetlands Conservation Partner Program](#) to nearly \$41 million. This additional funding will support a wide range of projects that restore and enhance wetlands of all sizes with a focus on Great Lakes coastal wetlands, ecoregions that have experienced significant ongoing loss and wetlands in more urban areas as part of municipal stormwater management.

Applications are now open for eligible conservation organizations, municipalities, conservation authorities and Indigenous communities to [apply online](#). Applications are due by October 8, 2025.

---

### Quick Facts

- For every two dollars of provincial funding provided through the Wetlands Conservation Partner Program, grant recipients are required to match it with a

minimum of \$1 from other non-provincial sources, such as individual donors, foundations and other levels of government.

- Ducks Unlimited Canada's [story map](#) features the wetland projects supported by the organization through the Wetlands Conservation Partner Program.
- Since the start of the program, an estimated \$10 million of damage due to flooding has been avoided and over 270 green jobs were created in Ontario's rural and near-urban communities to undertake wetland projects.

---

#### Quotes

"ALUS commends the Ford government for its continued investment in creating and maintaining wetlands. The success of the Wetlands Conservation Partner Program is a key part of community-based efforts to safeguard Ontario's water resources. Farmers participating in ALUS have benefitted from the program, allowing them to do good work on behalf of all Ontarians as stewards of wetlands."

**- Bryan Gilvesy**  
**Chief Strategy Officer, ALUS**

"We applaud Minister McCarthy and the Government of Ontario's continued investment in this program. We all know the critical value that wetlands play for nature and people and it's great to see this program support the important work of the conservation community including Ontario's many land trusts and leading national organizations like Ducks Unlimited Canada. Combined with Ontario's Greenlands program and investments in expansions in the provincial parks and protected areas system, Ontario continues to show strong leadership at this critical time for nature and people."

**- Mike Hendren**  
**Executive Director, Ontario Conservation Accelerator Foundation**



## NEWS RELEASE

## Ontario Bringing Innovative New Technologies to the Health-Care System Faster

Health Innovation Pathway will improve outcomes for patients while supporting made-in-Ontario health-care solutions

September 04, 2025

[Health](#)

---

TORONTO — Today, the Ontario government launched the [Health Innovation Pathway](#), a streamlined system to accelerate the adoption of new health technologies and improve patient care. The pathway will create a consistent process for reviewing and adopting technologies like medical devices and procedures, digital tools, medical imaging and screening, lab and genetic testing and models of health-care delivery to prioritize made-in-Ontario innovations and ensure more patients receive world-class care close to home.

“Our government is continuing to take bold action to connect patients to best-in-class health-care solutions, many of which allow patients to receive care in the comfort of home, or better connect with their health-care providers,” said Sylvia Jones, Deputy Premier and Minister of Health. “The Health Innovation Pathway is just one more way we are protecting our health-care system and connecting more people in Ontario to the care they need when and where they need it.”

Co-developed by Ontario Health and the Ministry of Health, the Health Innovation Pathway will ensure Ontario patients can benefit from health-care innovations faster, while creating jobs, economic growth and helping secure the province’s place as a leading life sciences hub for generations to come. As part of the pathway, through the Health Technology Accelerator Fund, Ontario is also supporting four new projects dedicated to wound care, AI-powered screening and surgical care, including:

1. **Wound care management (\$5 million investment),** including:
  - Digital wound management solutions to help health-care providers accurately measure and track wounds, using data-driven insights for more effective treatment.



- Advanced wound care dressings to improve wound healing and reduce the risk of lower limb amputations.
- 2. **AI-powered screening to prevent vision loss (\$1.5 million investment)**, supporting earlier diagnosis of diabetic retinopathy and accelerating treatment to help prevent diabetes-induced vision loss, which is the leading cause of blindness in adults.
- 3. **Computer-assisted navigation systems for total hip and knee arthroplasty (\$5 million investment)** for patients with chronic and debilitating end-stage arthritic conditions, improving surgical precision and reducing the need for revision surgery.
- 4. **Abdominal wall surgical supports (\$500,000 investment)** to provide a non-invasive option supporting an open abdomen after surgery – preventing damage, streamlining surgical flow and improving patient outcomes.

Through [Your Health: A Plan for Connected and Convenient Care](#), the government is strengthening Ontario's health-care system, supporting the adoption of innovative solutions to provide people with faster access to high-quality care, when and where they need it.

---

#### Quick Facts

- The Health Innovation Pathway is part of the government's [Life Sciences Strategy](#). Ontario Health leads the end-to-end delivery of the Health Innovation Pathway, in partnership with the Ministry of Health, Supply Ontario, the Ministry of Economic Development, Job Creation and Trade and the Ministry of Public and Business Service Delivery and Procurement.
- Through its Life Sciences Strategy, the government recently [invested \\$201 million](#) to establish Ontario as a global biomanufacturing and life sciences hub.
- The Health Technology Accelerator Fund is a key component of the pathway, which was announced in Ontario's [2024 Budget](#) and will help health service providers buy and use promising new technologies.
- Since 2019, the government has invested more than \$124 million in digital and virtual care projects for Ontario Health Teams and health service providers, benefitting over 6.1 million Ontarians.
- In 2022, the government launched the [Building Ontario Businesses Initiative](#), providing support for Ontario businesses to innovate, create jobs and gain sales in local communities – strengthening Ontario's supply chain resiliency and driving economic growth.
- [Supply Ontario](#) is a provincial agency established to strengthen supply chain management and procurement across the public sector. Supply Ontario will



**The Corporation of the  
Township of Perry**

Box 70 1695 Emsdale Road Emsdale, Ontario P0A 1J0

Date: August 20, 2025

Resolution No.: 2025-284

Moved By: Margaret Ann MacPhail Seconded By: Paul Sowrey

**Be it resolved that** the Council of the Corporation of the Township of Perry does hereby make recommendation for the appointment of Sean Cotton as an Area 4 representative to the Parry Sound District Social Services Administration Board.

Carried: ✓ Defeated:                     

  
**Norm Hofstetter, Mayor**

RECORDED VOTE		
Council	For	Against
<b>Councillors</b> Jim Cushman		
Joe Lumley		
Margaret Ann MacPhail		
Paul Sowrey		
<b>Mayor</b> Norm Hofstetter		

TOWNSHIP OF MCMURRICH/MONTEITH

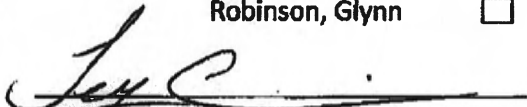
Resolution

Number: 2025- 199

September 2, 2025


Moved by: Currie, Terry ☒  
O'Halloran, Daniel ☐  
Roeder-Martin, Vicky ☐  
White, Craig ☐  
Robinson, Glynn ☐

Seconded by: Currie, Terry ☐  
O'Halloran, Daniel ☐  
Roeder-Martin, Vicky ☒  
White, Craig ☐  
Robinson, Glynn ☐

  
Signature: \_\_\_\_\_

  
Signature: \_\_\_\_\_

Be It Resolved that Council hereby supports the appointment of Sean Cotton as an Area 4 representative to the Parry Sound District Social Services Administration Board.

Mayor 

Carried ☒ Defeated ☐

Declaration of Pecuniary Interest by: \_\_\_\_\_

Recorded vote requested by: \_\_\_\_\_

Recorded Vote:	Yays	Nays
Currie	_____	_____
O'Halloran	_____	_____
Roeder-Martin	_____	_____
White	_____	_____
Robinson	_____	_____



3236 River St. P.O. Box 28  
Alvinston, ON N0N 1A0

Phone: 519.898.2173

Fax: 519.898.5653



August 22, 2025

Municipality of Village of Burk's Falls  
102 Ontario Street  
PO Box 160  
Burk's Falls, ON

At the August 13, 2025 regular session of Council, the following motion was duly moved and seconded:

**RESOLUTION-2025-236**

Councillor Craig Sanders made a motion that the Municipality of Brooke-Alvinston supports the request from the Village of Burk's Falls to request that the Province of Ontario immediately suspend the approval and development of all new BESS installations until a comprehensive, science-based study is completed. Deputy Mayor Frank Nemcek seconded the motion.

Carried

If you require further information, please contact by phone or email  
[idenkers@brookealvinston.com](mailto:idenkers@brookealvinston.com).

Kind Regards,

Darlene Paolucci  
Administrative Assistant



**Township of Champlain**

**Resolution  
Regular Council Meeting**

**Agenda Number:** 15.4.  
**Resolution Number** 2025-249  
**Title:** Township of Armour - Governance of Family Health Teams  
**Date:** August 28, 2025

---

**Moved By:** Paul Emile Duval  
**Seconded By:** Peter Barton

**Be it resolved that resolution #248 from the Township of Armour, regarding the governance of family health teams, be endorsed.**

**Carried**

**Certified True Copy of Resolution**

**Alison Collard**   
Signed with ConsignO Cloud (2025/08/29)  
Verify with verifio.com or Adobe Reader.

---

**Alison Collard, Clerk**      **Date:**



28 Municipal Lane,  
P.O. Box 1120, Sundridge, Ontario P0A 1Z0  
705-384-5819 Fax 705-384-5892  
[www.strongtownship.com](http://www.strongtownship.com)

Township of Strong Council Resolution  
August 26, 2025 Regular Meeting  
6.0 Comments/Communications/Correspondence

**6.9 Township of Armour – Request for Support re: Governance of Family Health Teams  
R2025-221**

**Moved By: Marianne Stickland Seconded by: Jeff McLaren**

Be it resolved that the Council for the Township of Strong hereby received and read resolution #248 dated August 12, 2025 from the Township of Armour regarding governance of Family Health Teams; and

Support this resolution as circulated; and

Further that a copy of this resolution be forwarded to the Honourable Doug Ford, Premier of Ontario; the Honourable Sylvia Jones, Deputy Premier and Minister of Health; Dr. Jane Philpott, Chair of the Primary Care Action Team; AMO; the Association of Family Health Teams of Ontario and Township of Armour.

**Carried**



TOWNSHIP OF MCMURRICH/MONTEITH

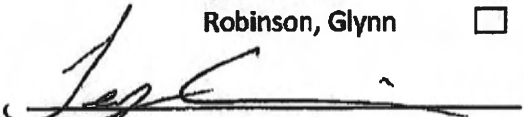
Resolution

Number: 2025- 196

September 2, 2025

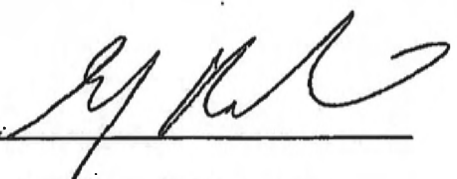
Moved by: Currie, Terry ☒  
O'Halloran, Daniel ☐  
Roeder-Martin, Vicky ☐  
White, Craig ☐  
Robinson, Glynn ☐

Seconded by: Currie, Terry ☐  
O'Halloran, Daniel ☐  
Roeder-Martin, Vicky ☒  
White, Craig ☐  
Robinson, Glynn ☐

  
Signature:

  
Signature:

**Be It Resolved** that Council supports the resolution from the Township of Armour regarding their request to the Province to implement a standard and mandatory governance model for the boards of Family Health Teams across the Province.

Mayor 

Carried ☒ Defeated ☐

Declaration of Pecuniary Interest by: \_\_\_\_\_

Recorded vote requested by: \_\_\_\_\_

Recorded Vote:	Yays	Nays
Currie	_____	_____
O'Halloran	_____	_____
Roeder-Martin	_____	_____
White	_____	_____
Robinson	_____	_____



## **District of Parry Sound Municipal Association**

c/o Township of McKellar, 701 Hwy 124 McKellar, ON P0G 1C0

**President:** Lynda Carleton

**Secretary-Treasurer:** Karlee Britton

**Fall 2025 Agenda – 171<sup>st</sup> Meeting – Friday, September 26, 2025**

**Hosted by the Township of Seguin**

**Orrville Community Centre, 1207 Highway 518, Orrville, ON P2A 0B6**

**8:15-9:00**

Registration / Coffee sponsored by **MPAC**

**9:00-10:00**

Introduction of the Head Table

Welcome and Opening Remarks - **Mayor Ann MacDiarmid**, Township of Seguin

Land Acknowledgement & Ceremony led by **Wasauksing First Nation**

Greetings from Parry Sound-Muskoka MPP, **Graydon Smith**

Greetings from Parry Sound-Muskoka MP, **Scott Aitchison** (*invited*)

FONOM Update *presented by* **Lynda Carleton**

The Almaguin Community Hatchery Program Funding Announcement, **Jerry Brandt**

**10:00-10:15**

**Parry Sound Area Municipal Airport** *presented by* **Neil Pirie**, Airport Manager

**10:15-10:35**

**Property Tax Sale** *presented by* **RealTax President, Narbe Alexandrian**

**10:35-10:50**

Coffee break sponsored by **TBA**

**10:50-11:10**

**Almaguin Housing Task Force Update** *presented by* **Acting Vice-Chairs Rod Ward, Armour Mayor and Dave Gray, Director of Economic Development, Almaguin Community Economic Development & Armour CAO**

**11:10-11:40**

**AI (Artificial Intelligence) in the Workplace** *presented by* **Forrest Pengra, Director of Strategic Initiatives, Township of Seguin**

**11:40-12:00**

**The Effect of Excessive Wakes on Our Lakes** *presented by* **Dr. Timothy James, Board Director, Safe Quiet Lakes**

**12:00-1:00**

Lunch – Turkey Dinner and Dessert by **Jim Macoubrey**

**1:00-2:00**

**Natural Resource Asset Management Planning: Risks of Overlooking Assets and Insights from a Moderated Panel Discussion** *featuring:*

**Oscar Poloni**, Partner, KPMG

**and Representatives from the District's Municipalities & Partner Agencies**

**2:00**

**Resolutions / Business Meeting**

- Adoption of the Minutes of the Spring 2025 Meeting
- Treasurer's Report January 1, 2025 to July 31, 2025
- Minutes of the August 12, 2025 Executive Meeting

Draw for Mystery Door Prize from the **Rosseau General Store**: Must be present to claim

**Host and Date of Next Meeting:** Friday, May 29, 2026, *hosted by the Town of Kearney*  
Adjournment

*A sweet treat of jam provided to you compliments of Seguin's own **Crofter's Organic***

**Charlene Watt (Deputy Clerk)**

---

**From:** AMO Policy <policy@amo.on.ca>  
**Sent:** September 3, 2025 10:21 AM  
**To:** Charlene Watt  
**Subject:** AMO Policy Update - Build Canada Homes Market Sounding Submission, New Process for Inter-Provincial Labour Mobility



## **AMO Policy Update - Build Canada Homes Market Sounding Submission, New Process for Inter-Provincial Labour Mobility**

### **Key Insights**

- AMO submitted comments on Building Canada Homes outlining ways the new approach can practically achieve scale, speed, and affordability in municipalities across Ontario.
- The province announced a new streamlined process that will allow out-of-province workers in regulated professions to work in Ontario within 10 days. The process responds to AMO's call to limit liability for municipalities who hire workers under the new process.

### **AMO Responds to Build Canada Homes Market Sounding on Design and Implementation**

AMO [provided a submission](#) to the federal government in response to the market sounding about the proposal to establish Build Canada Homes (BCH), a new federal entity with an ambitious plan and mandate to create up to 500,000 new homes annually across Canada. AMO has called on the federal government to:



- Collaborate with municipalities, DSSABs and the provincial government
- Focus on deeply affordable housing, including the acquisition, development and maintenance of community and supportive housing
- Provide significant funding contributions over low-cost financing
- Build housing supply in communities across Ontario – big and small, rural and urban, northern and southern
- Invest in housing enabling infrastructure in order to support new housing

## **Province Announces Streamlined Process for Inter-Provincial Labour Mobility**

The Ontario government [has announced](#) a [streamlined process](#) for Canadians in regulated professions to work in Ontario. Starting January 1, 2026, regulatory authorities will have 10 days to review credentials from qualified workers and certify them to work in Ontario for up to six months while completing their full application to register with the authority.

The new process responds to [AMO's request](#) to ensure regulatory authorities have full professional oversight to investigate and respond to complaints about out-of-province workers who are not yet fully licenced. This will reduce liability for employers – including municipalities – who hire workers under the new streamlined process.

---

*An online version of this Policy Update is also available on the [AMO Website](#).*

\*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.

Association of Municipalities of Ontario

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155 University Ave Suite 800 | Toronto, ON M5H 3B7 CA

# **Response to Market Sounding on Build Canada Homes Design and Implementation**

**August 29, 2025**

## **About AMO**

The Association of Municipalities of Ontario (AMO) is a non-profit, non-partisan association that represents the interests of all 444 municipal governments across Ontario. AMO addresses common challenges facing our members and provides meaningful advice to the provincial and federal governments on practical solutions to the housing crisis that reflect the unique Ontario housing context. Housing pressures are keenly felt at the local level as municipal governments are responsible for ensuring housing infrastructure meets the needs of their local communities. AMO is actively involved in housing and homelessness advocacy because municipal governments play an important role in building strong, complete communities through their roles as planners and service system managers for the housing system.



## **Executive Summary**

The Association of Municipalities of Ontario (AMO) is pleased to respond to the market sounding for Build Canada Homes (BCH). The housing crisis in Ontario is serious and widespread, cutting across all four corners of the province and hitting everyone from the middle class to our most vulnerable residents. Increased federal engagement in the housing space is needed and welcome in a significant and transformative way.

AMO supports the goals of Build Canada Homes – increasing the speed, supply, and affordability of housing along the entire housing continuum. In Ontario, there is an opportunity for Build Canada Homes to expand upon, support, and complement municipal efforts to create the right conditions to both facilitate housing of all types and to develop new non-market housing. Given the unique role of Ontario municipalities in housing, trilateral partnership with collaboration on program design, implementation and ongoing evaluation will be key to success.

AMO proposes the following recommendations to ensure the successful implementation of Build Canada Homes (BCH):

1. Successful implementation of BCH in Ontario will depend on collaboration between municipalities, District Social Service Administration Boards, the provincial government, and the federal government.
2. BCH should include a focus on deeply affordable housing. Federal BCH programs should support the acquisition, development, and maintenance of community and supportive housing.
3. BCH should include a significant focus on providing municipalities funding contributions rather than low-cost financing. They also need significant process improvements in order increase development speed, including greater risk tolerance, and movement to a portfolio approach rather than a project-based allocation process.
4. BCH should work with municipalities and District Social Service Administration Boards with responsibility for land use and service system planning as well as determining who is best positioned to develop new housing.
5. BCH should support industry development for new building technologies while recognizing unique local considerations.
6. BCH should include a focus on increasing supply in communities across Ontario – big and small, rural and urban, northern and southern – in a flexible manner adapted to local needs and circumstances.
7. Increasing housing supply will require significant new investments in housing-enabling infrastructure.



## **Ontario's Unique Context and Housing Landscape: The Municipal Role Addressing the Housing Affordability and Homelessness Crisis**

Ontario municipalities are unique in the Canadian federation in their role in funding and developing affordable housing in addition to the more common municipal role in planning and approvals.

Each order of government has a distinct role to play in addressing the housing supply and affordability crisis in Ontario. Municipal governments are local planning authorities and Service System Managers for housing. The Province sets the land use planning framework that municipalities must follow through a combination of legislation, regulation and policy guidance, and serves as an approval authority. It is also a steward of the community housing system; and the federal government is traditionally a system enabler.

Ontario's municipal governments have different responsibilities for managing the growth of their communities. Land use planning is the primary role in determining the form, density, and location of housing in their communities. But the municipal role also includes managing and planning for housing-enabling infrastructure and using different funding tools to support growth. While different types of municipalities have different responsibilities (for example regional municipalities no longer have planning authority but continue to manage housing-enabling infrastructure) municipalities pride themselves in being stewards of complete communities. These are places where homes, jobs, schools, community services, parks and recreation facilities are easily accessible, and residents' quality of life and population health are prioritized.

Municipal governments with responsibility for local planning and development approvals, are regulated by provincial legislation, regulation, policy directives, and the Ontario Building Code. These roles put municipal Councils at the forefront of the housing crisis in Ontario.

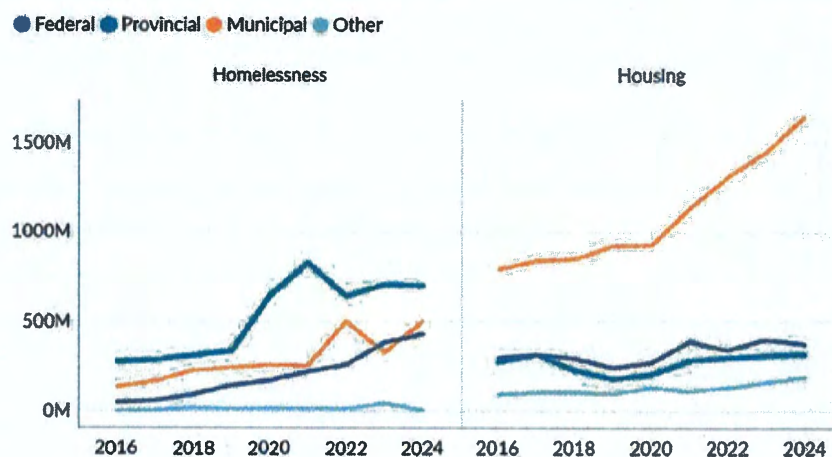
In addition to their role in development, 47 upper and single-tier municipal governments and District Social Service Administration Boards or DSSABs in the north serve to fund, plan, develop, and administer local community housing systems. Ontario is the only Canadian province or territory where municipal governments are responsible for the funding and delivery of community housing in partnership with many non-profit and co-operative housing providers. Ontario's 47 Consolidated Municipal Service System Managers (CMSMs) and DSSABs fund, manage, plan, and administer community housing. They also develop affordable housing stock and deliver homelessness prevention programs in conjunction with non-profit and private developers.

Municipal governments contribute significant funding annually for housing-related supports, homelessness prevention programs, and financial incentives to facilitate affordable housing development. Municipal spending on homelessness and housing programs has sky-rocketed since 2020, growing to more than \$2.1 billion in 2024. It should be noted that this amount primarily includes program spending. It does not include the full range of municipal support for affordable housing. Many contribute land, waive or defer development charges and planning fees on projects managed by non-profit and co-operative housing providers.

Municipalities have stepped in to address homelessness in their communities despite limited resources and even though it is the constitutional jurisdiction of the provincial and federal governments.

Source: AMO, NOSDA, OMSSA with HelpSeeker Technologies, 2025, [Municipalities Under Pressure: The Human and Financial Cost of Ontario's Homelessness Crisis](#)

Figure 27: Funding Trends for Homelessness and Housing Programs by Source (Federal, Provincial, Municipal, Other), Ontario, 2016-2024



To provide housing to residents, service system managers work in partnership with co-operative, non-profit, for-profit, and Indigenous community housing providers. They also consult with community members to address the housing needs of vulnerable, low-income Ontarians.

Municipal governments, regardless of whether they are designated service system managers, play a critical role in facilitating more housing affordability options because of the planning and financial tools at their disposal. Many do so to the extent that fiscal circumstances allow, and community priorities dictate.



## **Recommendations for Design and Implementation**

Ontario municipalities are committed to supporting provincial and federal efforts to build housing across the housing continuum in Ontario. The Build Canada Homes initiative has the potential to be transformational if the following recommendations are taken into consideration.

**Successful implementation of BCH in Ontario will depend on collaboration between municipalities, District Social Service Administration Boards, the provincial government, and the federal government.**

AMO recommends the federal government partner and establish a formal tri-lateral collaboration between the federal government, the Province of Ontario, and municipalities to co-design, plan for, and deliver and evaluate housing investments under the BCH strategy. This should include formal governance mechanisms, outcome frameworks, and alignment with existing provincial mandates and local system plans. This will support the alignment of various capital investments, operational funding, infrastructure funding, and development charges.

Build Canada Homes should be fully integrated with Ontario's existing system of service managers. In Ontario, 47 Municipal Service System Managers from single-tier, upper tier and service boards do the following:

- develop and steward local Ten-Year Housing and Homelessness Plans;
- coordinate federal and provincial investments with local implementation;
- fund and manage community housing and homelessness services; and,
- are accountable for results, working closely with local non-profits, co-operatives Indigenous organizations, and private developers.

Bypassing or duplicating this system will reduce impact and create inefficiencies. BCH should work with service managers from the outset. Housing investment in any of Ontario's 444 municipalities aimed at increasing affordability needs to be coordinated with the Municipal Service System Manager responsible for that area. The Housing Accelerator Fund (HAF) model did not recognize service managers and excluded upper tier municipalities (counties, regions) and District Social Service Administration Boards from receiving HAF funding. This program design weakness should be corrected by BCH.

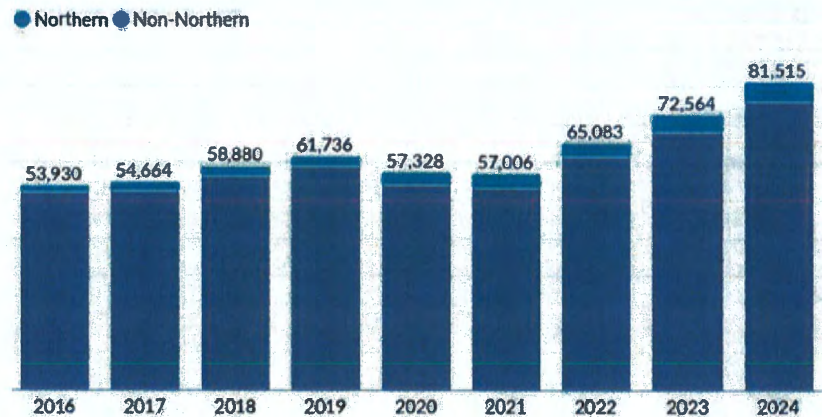
BCH's goal of unlocking federal land is welcome. However, timelines, infrastructure access, and local approvals require partnership with municipalities and service managers. Without that collaboration, land access alone will not accelerate delivery.

**BCH should include a focus on deeply affordable housing. Federal BCH programs should support the acquisition, development and maintenance of community and supportive housing.**

Source: AMO, NOSDA, OMSSA  
with HelpSeeker  
Technologies, 2025,  
[\*Municipalities Under  
Pressure: The Human and  
Financial Cost of Ontario's  
Homelessness Crisis\*](#)

BCH has the potential to increase housing supply in Ontario, but we need to also make sure it's the right mix of supply.

Figure 1: Estimated Number of People Experiencing Homelessness in Northern and Non-Northern Communities, Ontario, 2016-2024



Across Ontario, more than 268,000 households are on social housing waitlists, with average wait times exceeding five years and, in some regions much longer. More than 80,000 Ontarians were known to be homeless in 2024, a number that has grown by more than 25% since 2022 according to the AMO study [\*Municipalities Under Pressure: The Human and Financial Cost of Ontario's Homelessness Crisis\*](#).

Dramatically increasing the supply of deeply affordable social housing will be critical for addressing the growing number of Ontarians facing housing precarity and the rising homelessness crisis.

Investments in supportive housing are also desperately needed. A recent [report](#) from Addictions and Mental Health Ontario estimated that 36,000 new supportive housing units are required in Ontario to meet the needs of households with mental health and addictions. There is a real opportunity to align federal BCH capital investments with provincial funding for wrap-around supports and make progress toward this goal.

While development of new deeply affordable housing units is essential, we won't make progress unless we also invest in preserving existing affordable housing. In Ontario, investments of \$11.3B over 10 years are required to bring the social housing portfolio up to a fair state of repair. BCH should:

- include repair and renewal funding streams.
- protect existing affordability from market loss through acquisitions; and
- prioritize capital reinvestment as a core instrument alongside new builds.



Municipal governments are investing in repair and redevelopment along with contributions from the federal and provincial governments through the critically important cost-shared programs under the National Housing Strategy Canada-Ontario bilateral agreement. This funding is critical and its continuation and expansion beyond the current NHS term is important.

**BCH should include a significant focus on providing municipalities funding contributions rather than low-cost financing. They also need significant process improvements in order increase development speed, including greater risk tolerance and movement to a portfolio approach rather than a project-based application process.**

Ontario municipalities and District Social Service Administration Boards with good credit ratings can already access relatively low-cost financing for housing. What they need most is reliable, predictable, and long-term funding to make deeply affordable housing development feasible. The need for significant grants cannot be understated. They are needed to reduce risk for projects and to allow for deeper levels of affordability. Forgivable loans and operating subsidies such as housing benefits are also useful though grants should be prioritized.

The federal government also has an opportunity to consider and approve projects differently. Rather than requiring project-by-project applications, BCH could take a portfolio approach encompassing multiple buildings that would reduce administrative timelines and give municipalities greater flexibility to deliver on larger projects. As well, streamlining of funding streams is needed along with action to ensure that federal and provincial programs are integrated in design and aligned to facilitate the stacking of funding. This will necessitate work with provincial counterparts in Ontario.

When implementing new programs under BCH, it is critical that there is a seamless transition and no disruption if CMHC programs are transferred. Applications in the pipeline should continue to be assessed without delay in processing. Streamlining approvals could also minimize the need for stacking of multiple programs.

**BCH should work with municipalities and District Social Service Administration Boards with responsibility for land use and service system planning to determine who is best positioned to develop new housing.**

It is important to ensure that housing initiatives align with the requirements of the *Planning Act*, Provincial Planning Statement, and are flexible enough to be adapted to local official plans. Strong coordination with local and provincial planning frameworks can help ensure timely approvals for projects. It will also help ensure that projects can be aligned with local plans to deliver growth-enabling infrastructure needed to support housing such as transportation, water, wastewater, and energy infrastructure. Municipal service system manager municipalities and District Social Service Administration Boards are experienced planners and developers of new affordable community, transitional, and supportive housing. BCH should work with them to determine who is best positioned in specific situations to build or purchase housing



units. Leveraging the existing system in Ontario would ensure greater efficiency and effectiveness on the ground in communities and assist with scale and speed.

Through BCH, the government should also consult with Indigenous People on their priorities and the program design to ensure that Indigenous designed and led projects are appropriately funded.

**BCH should support industry development for new building technologies while recognizing unique local considerations.**

To facilitate the scaling up of modular, prefabricated and 3D printing housing, BCH should support the industry's development and expansion and promote their use where it the most viable building method. However, given the greater upfront development costs, higher upfront financial support will likely be required.

It should be considered that other building methods, such as mass timber for example, may also be viable alternatives that should be used where the situation dictates. The various regions of Ontario will require a range of different building technologies appropriate for their circumstances. For example, northern Ontario is not near the manufacturers of modular housing. In large urban areas, high-rise multi-residential towers also would not necessarily be built from modular housing.

As BCH invests in growing the innovative housing construction industry, AMO strongly supports plans to incent and require improved environmental performance and lower construction costs from builders. While development charges have been a major focus as a solution to high construction costs, investing in innovative housing is a critical lever for Canada to meet its housing targets and help the building industry do its part.

**BCH should include a focus on increasing supply in communities across Ontario – big and small, rural and urban, northern and southern – in a flexible manner adapted to local needs and circumstances.**

The housing affordability and homelessness crisis exists in communities across Ontario without exception. AMO appreciates BCH's intention to pursue funding portfolios and large-scale projects. Success requires flexibility for supportive and deeply affordable housing. Big, small, rural and urban, northern and southern communities need an approach that supports medium and small-scale developments. Portfolio-based investments with municipal service managers could bundle smaller community projects together. Scale can be achieved with multi-municipal partnerships in place. This should be recognized by BCH in a portfolio approach.

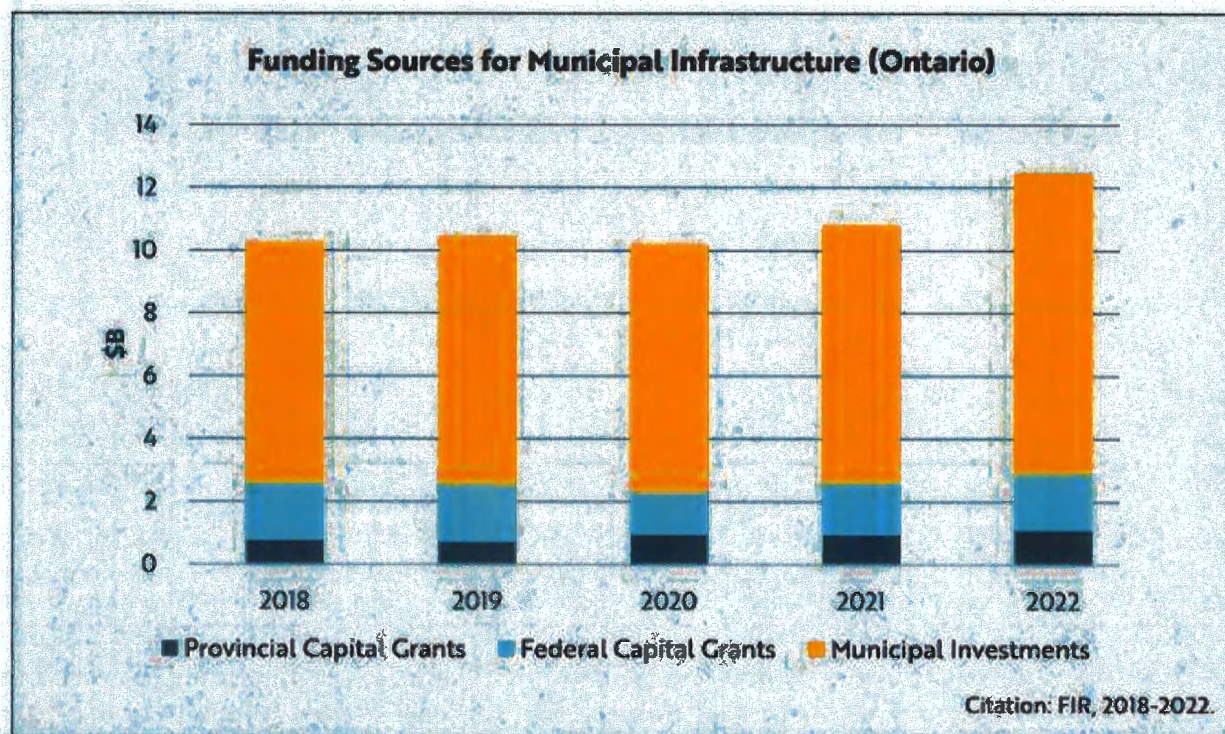
BCH should act in a flexible manner working with all municipalities in their specific situations with varying financial growth, geographic, and capacity conditions.

Attention to the program design with ongoing monitoring and evaluation mechanisms should be in place to ensure that there are not barriers that exclude smaller jurisdictions with high needs due to project size alone.



**Increasing housing supply will require significant investments in housing-enabling infrastructure.**

We cannot increase supply of housing without investing in housing-enabling infrastructure. Ontario municipalities have are planning for more than \$250 billion in capital expenditures over the next decade to support housing and address aging assets. While municipalities own and manage more infrastructure than the other two levels of government combined, they have the fewest resources and tools to fund capital needs. The bulk of investment for the local infrastructure needed to maintain existing housing and support growth comes directly from municipalities. Provincial and federal governments together contribute less than 30% of annual funding.<sup>1</sup> Ontario municipalities received average annual grants of \$1.7 billion grants over the last five years from the federal government. These contributions have not kept pace with the true costs of building, which have grown by an estimated 70% over the last decade.<sup>2</sup>



For BCH to be successful, it will need to provide the required housing-enabling infrastructure funding.

<sup>1</sup> Financial Information Return – over the last 5 years average annual revenue for financing capital has been \$10.8B dollars of which the average annual provincial capital grants was ~\$0.9B (~12%) and average annual federal capital grants was ~\$1.7B (15%)

<sup>2</sup> Statistics Canada, 2024, Building construction price indexes



### *Protecting development charge revenue*

AMO asks BCH to avoid imposing new development charge (DC) exemptions or discounts. DCs have been a key funding source for municipal capital investments for decades.

The unprecedented Ontario legislative and regulatory changes to both the DC and land use planning frameworks in recent years has continued to alter the tools available to municipalities to coordinating growth, slowing efforts to increase housing supply. All parties—provincial and municipal governments, as well as developers—have learned valuable lessons about the complexity of these issues and the importance of close collaboration. This is why AMO, the Ontario Home Builders Association, and the Province have been successfully collaborating on DC modernization changes in 2025. AMO supports these modernization changes, which will bring more transparency and consistency to the regime, strengthening it for developers and municipalities alike. Further DC changes by BCH could introduce new uncertainty into Ontario's housing market, potentially risking housing starts.

More specifically, AMO has significant concerns about the federal government plan to cut DCs for multi-unit housing by 50 per cent for five years despite the commitment to work with the provincial government to make municipalities whole for a period of five years. The estimated revenue loss for Ontario municipalities alone (\$8 to \$12 billion) is more than the total federal funding pledged for all Canadian municipalities (\$6 billion). Consequently, the federal government's proposed funding is inadequate and should be reassessed. Federal government commitments around DC reductions will be counter-productive unless DCs are fully replaced with another equally predictable and stable revenue source.

### **Your Impact**

Investments in housing is critical at this time both to address the housing affordability crisis but also the economy. The current tariffs from the United States are having impacts on Ontario's economy in both the short and long-term. AMO is promoting the [case for investments](#) in non-market housing to help the economy with strength and resilience.

Investments in community housing have been an important element of past responses to economic downturns. These investments can provide a secure pipeline of projects for the residential construction sector, preserving jobs and investment through uncertainty and contribute to Ontario's long-term economic productivity by improving overall housing affordability and enabling workers to live where there is demand for skills and labour.

Ontario's municipalities are ready to play a role. There is significant demand for investment in community and supportive housing across municipalities, with many projects shovel ready or at stages of advanced planning.



## **Conclusion**

AMO supports Build Canada Homes as a new critical player to further the shared national, regional, and local municipal goals for housing. Integrated planning, collaboration, and coordinated efforts through a trilateral partnership with all orders of government will ensure the conditions for success in Ontario. AMO looks forward to further engagement, ongoing communication, and participation with the evolving program design of Build Canada Homes.

For questions or collaboration opportunities, please contact:

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[aneufeld@amo.on.ca](mailto:aneufeld@amo.on.ca)



## STAFF REPORT

**Date:** September 9, 2025  
**To:** Council  
**From:** Charlene Watt, Clerk  
**Subject:** Doe Lake Municipal Park Washrooms

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### **Recommendation:**

That the Staff Report from the Municipal Clerk dated September 9, 2025, regarding the maintenance of the Doe Lake Washroom be received and direct staff regarding the preferred approach for the 2026 operating season of the Doe Lake Municipal Park washrooms.

Council may wish to:

- Direct staff to replace the water pump with a permanent water pump and issue a Request for Quotes (RFQ) for cleaning services.
- Close the facility and rent portable washrooms.

### **Purpose:**

To seek Council's direction on the operation of the public washrooms at Doe Lake Municipal Park for the 2026 season, specifically regarding whether to open and maintain the current facility or to close the facility and provide portable washrooms instead.

### **History:**

The public washroom facility at Doe Lake Municipal Park has been in service for many years. Cleaning and basic maintenance has been overseen by Klink Enterprises for the past 11 years. Over that time, the cost of cleaning has increased from approximately \$4,632/year to over \$8,500/year. Including regular repairs, the annual cost to operate the facility is approximately \$9,500.

A discussion with Klink Enterprises indicated a concern regarding the capacity of the water pump used at the facility. It appears the current pump may be undersized for the volume of usage and may require replacement or an upgrade. It was suggested that the Township install a permanent pump instead of removing and reinstalling each season. Another option would be to consider drilling a well.

It is unclear whether a Request for Quotes (RFQ) for cleaning services will be issued for the upcoming season. Klink Enterprises has suggested in previous years that it may be their last season, though this has not been confirmed.

Given the ongoing costs and infrastructure requirements, Council may wish to revisit the long-term plan for this facility.

- RESOLUTION -

## **Financial Considerations:**

### **Options for 2026 Season**

**(May long weekend to June 30 open weekends only, July and August open every day from 9:00 a.m. to 8:00 p.m., September to Thanksgiving open weekends only – *approximately 92 operating days*)**

#### **Option 1: Open and Maintain Existing Washroom Facility**

- Continue to operate the current washroom building.
- Costs (2025 season estimate):
  - Cleaning: \$8,500
  - Water hook up: \$200
  - Repairs, maintenance & supplies: ~\$3,100
  - Total: **~\$11,800**
- Pros:
  - Full-service facility with running water and accessible features.
  - Established infrastructure.
  - Reduced vandalism reported this year.
- Cons:
  - High annual costs, including building repairs and vandalism.
  - Ongoing maintenance issues (e.g., pump capacity, seasonal set-up & dismantling).
  - Long-term sustainability and cost-efficiency concerns.

#### **Option 2: Close Facility and Rent Portable Washrooms – available 24 hours a day (May 2026 – October 2026 – *approximately 151 operating days*)**

- Close the existing building for the season.
- Rent two portable toilets:
  - 1 accessible unit: ~\$1,700
  - 3 regular units: ~\$4,392 (\$1,464 each)
  - Total: **~\$6,092**
- Pros:
  - Significantly reduced operational costs.
  - Minimal maintenance or cleaning oversight required.
  - Comparable to all other municipal parks.
  - No limited time access (9:00 a.m. to 8:00 p.m.)
  - Available every day from May to October.
- Cons:
  - Reduced level of service compared to permanent washrooms.
  - Aesthetics and user experience may be impacted.
  - Storage and security considerations for the building while closed.

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### **Financial Summary**

	<b>Estimated Annual Cost</b>	<b>Notes</b>
Maintain Facility	~\$9,500	Includes cleaning
Annual Avg Repairs	~\$2,400	Includes interior and exterior repairs
Annual Avg Supplies	~\$ 700	Includes cleaning supplies
Portable Toilets	~\$6,092	Includes 1 accessible + 3 regular

### **Others Consulted:**

Alison McGregor, Treasurer