

**\*\*\* AGENDA \*\*\***  
**Tuesday, February 8, 2022**  
**\*\*START TIME 6:30 p.m.\*\***

1. Disclosure of pecuniary interest.
2. Staff Reports.
3. Committee Reports.
4. Presentation: 2021 Audited Financial Statements by KPMG.
5. Resolution: Adopt the minutes of the meeting held January 18, 2022.
6. Resolution: Adopt the 2021 Audited Financial Statements as presented.
7. Resolution: Authorize the purchase and installation of security cameras for municipal services.
8. Resolution: That we move funds from the Safe Restart Fund Reserve to apply to 2021 Ventilation Project costs.
9. Resolution: That we designate \$30,000 from the Modernization Fund Reserve to Broadband and Internet projects when available within the Township of Nipissing.
10. Resolution: That we authorize the release of a Request for Proposal for Consultant Services to provide annual water quality monitoring and reporting for the Township of Nipissing Waste Disposal Sites.
11. Resolution: That we authorize the release of a Request for Proposal for a Municipal Software program.
12. Resolution: That we authorize the release of a Request for Proposal for the Provision and Installation of playground equipment at Heritage Park.
13. Resolution: Request to the Ministry of Transportation to reduce the speed limit along Highway 654 within the Hamlet area from 70 km/h to 50 km/h.
14. Resolution: Authorize Attendance at the 2022 FONOM Conference in North Bay.
15. Resolution: Authorize Attendance at the 2022 AMCTO Annual Conference.
16. Resolution: Approve Council Priorities 2022.
17. Correspondence.
18. Accounts to pay.
19. By-Law: Confirming Proceedings of Council.
20. Adjournment.

**\*\*In response to COVID-19 safety protocols currently in place, Council meetings will be held virtually utilizing the Zoom platform and will be livestreamed to the Township of Nipissing YouTube channel.**  
<https://www.youtube.com/channel/UC2XSMZqRNHbwVppelfKcEXw>

# MINUTES

TOWNSHIP OF NIPISSING  
Tuesday, January 18, 2022

A regular meeting of the Township of Nipissing Council was held on Tuesday, January 18, 2022. As per the Provincial regulations in response to COVID-19, the meeting was held virtually using the Zoom platform and livestreamed to the Township of Nipissing YouTube Channel.

**Present:** Mayor Tom Piper and Councillors Steve Kirkey, Tom Marchant, Liz Moore and James Scott.  
**Present:** Fire Chief Will Bateman, Operations Superintendent Dan MacInnis, Acting Deputy-Clerk, Land Planning and Technology Administrator John-Paul Negrinotti, Office Assistant Kristin Linklater and Municipal Administrator Kris Croskery-Hodgins.

Disclosure of pecuniary interest: None

## Staff Reports:

John-Paul Negrinotti, Acting Deputy Clerk; Land Planning & Technology Administrator – written report.  
Dan MacInnis, Operations Superintendent – written report.

## Committee Reports:

Liz Moore: Broadband Services Webinar hosted by Ministry of Infrastructure.

Steve Kirkey: Broadband Services Webinar by MOI; Powassan & District Public Union Library Board

James Scott: Recreation Committee

R2022-12 L. Moore, S. Kirkey: That the minutes of the Council Meeting held January 4, 2022 be adopted as published. **Carried.**

R2022-13 T. Marchant, J. Scott: That we authorize the Treasurer to proceed with Tax Registration on qualifying properties. **Carried.**

R2022-14 L. Moore, S. Kirkey: That we accept the correspondence as presented. **Carried.**

R2022-15 T. Marchant, J. Scott: That the statement of accounts dated December 31, 2021 and January 7 and 17, 2022; totaling \$122,328.90 be approved. **Carried.**

R2022-16 J. Scott, S. Kirkey: That this part of our meeting will be closed to the public as authorized by Section 239(2) of the Municipal Act, 2001, c. 25, for consideration of the following subject matter:

- e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;  
*A written complaint was received regarding a property in potential violation of the Zoning By-Law 2020-20 requesting Council review and intervention if required.*
- k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.  
*A request has been received for continued winter road maintenance, a legal opinion has been obtained for review and direction of Council.*
- b) personal matters about an identifiable individual, including municipal or local board employees;  
*Review of Municipal Administrator Performance Expectations, 3 months.*

Time: 7:03 p.m. **Carried.**

R2022-17 T. Marchant, L. Moore: That we resume to an open public meeting. Time: 7:54 p.m.  
**Carried.**

R2022-18 S. Kirkey, J. Scott: That we pass By-Law No. 2022-06, being a by-law to confirm the proceedings of Council at its meeting held on January 18, 2022.  
Read the first, second and third time and passed this 18<sup>th</sup> day of January, 2022. **Carried.**

R2022-19 L. Moore, T. Marchant: That the meeting be adjourned. Time: 7:56 p.m. Next regular meeting to be held January 18, 2022. **Carried.**

Mayor:

Municipal Administrator:

Minutes prepared as per Section 228 (1)(a) of the Municipal Act, S.O. 2001, c. 25.  
Clerk to record, without note or comment, all resolutions, decisions and other proceedings of the council.  
Minutes to be approved by Council at the next regular Council Meeting.

Financial Statements of

**THE CORPORATION OF THE  
TOWNSHIP OF NIPISSING**

Year ended December 31, 2021

DRAFT

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Financial Statements

Year ended December 31, 2021

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

The accompanying financial statements of The Corporation of the Township of Nipissing (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. 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.

The Township's management maintains a system of internal controls 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. These systems are monitored and evaluated by Management.

Council meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Township's financial statements.

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Municipal Administrator-Clerk-Treasurer



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-8500  
Fax (705) 675-7586

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, residents, and ratepayers of the Corporation of the Township of Nipissing

### ***Opinion***

We have audited the financial statements of The Corporation of the Township of Nipissing (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations and accumulated surplus, its changes in 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 responsibility under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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 Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 auditors' 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 the 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 risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity'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 the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity's 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.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

February 8, 2022

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets</b>		
Cash	\$ 3,639,626	\$ 1,063,807
Short-term investments (note 3)	5,152	2,005,101
Taxes receivable	127,639	152,683
Accounts receivable (note 4)	116,014	178,971
	<u>3,888,431</u>	<u>3,400,562</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	250,621	219,356
Deferred revenue (note 5)	240,626	124,155
Municipal debt (note 6)	462,774	409,280
Landfill closure liabilities (note 7)	1,331,871	765,478
	<u>2,285,892</u>	<u>1,518,269</u>
<b>Net financial assets</b>	<u>1,602,539</u>	<u>1,882,293</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 8)	18,037,644	18,190,542
Prepaid expenses	46,670	36,521
Inventories	98,498	161,725
	<u>18,182,812</u>	<u>18,388,788</u>
Commitments (note 17)		
Impacts of COVID-19 (note 18)		
<b>Accumulated surplus (note 9)</b>	<u>\$ 19,785,351</u>	<u>\$ 20,271,081</u>

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

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021 (note 14)	Actual 2021	Actual 2020
<b>Revenues:</b>			
Municipal taxation	\$ 2,796,976	\$ 2,810,551	\$ 2,716,139
Government transfers and grants (note 11)	839,168	767,137	905,550
Transfer from obligatory gas tax reserve fund	108,276	96,212	165,449
Other	94,050	135,242	97,175
User fees	103,200	152,024	136,399
	3,941,670	3,961,166	4,020,712
<b>Expenses:</b>			
General government	604,085	568,811	578,783
Protection to persons and property	831,338	851,824	801,065
Transportation services	1,241,296	1,532,429	1,349,575
Environmental services	331,551	302,682	328,542
Health, social and family services	493,803	487,276	484,018
Recreational and cultural services	203,804	133,337	109,034
Planning and development	5,000	7,358	25,944
	3,710,877	3,883,717	3,676,961
Annual surplus before the undernoted	230,793	77,449	343,751
Landfill closure liability expense	-	(566,393)	(278,289)
Gain on disposal of tangible capital assets	-	3,214	-
Annual surplus (deficit)	230,793	(485,730)	65,462
Accumulated surplus, beginning of year	20,271,081	20,271,081	20,205,619
Accumulated surplus, end of year	\$ 20,501,874	\$ 19,785,351	\$ 20,271,081

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

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Annual surplus (deficit)	\$ (485,730)	\$ 65,462
Acquisition of tangible capital assets	(646,023)	(843,406)
Amortization of tangible capital assets	672,135	667,852
Gain on sale of tangible capital assets	(3,214)	-
Proceeds on sale of tangible capital assets	130,000	-
	(332,832)	(110,092)
Acquisition of prepaid expenses and inventory of supplies	(145,168)	(198,246)
Consumption of prepaid expenses and inventory of supplies	198,246	123,215
	53,078	(75,031)
Change in net financial assets	(279,754)	(185,123)
Net financial assets, beginning of year	1,882,293	2,067,416
Net financial assets, end of year	\$ 1,602,539	\$ 1,882,293

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

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ (485,730)	\$ 65,462
Items not involving cash:		
Amortization of tangible capital assets	672,135	667,852
Gain on sale of tangible capital assets	(3,214)	-
Increase in landfill closure liabilities	566,393	278,289
	749,584	1,011,603
Change in non-cash assets and liabilities:		
Decrease in taxes receivable	25,044	11,302
Decrease (increase) in accounts receivable	62,957	(51,386)
Increase in accounts payable and accrued liabilities	31,265	44,033
Increase in prepaid expenses	(10,149)	(3,270)
Decrease (increase) in inventories	63,227	(71,761)
Decrease (increase) in deferred revenue	116,471	(54,437)
Net change in cash from operating activities	1,038,399	886,084
Financing activities:		
Proceeds on issuance of municipal debt	139,645	425,442
Principal repayments on municipal debt	(86,151)	(50,879)
Net change in financing activities	53,494	374,563
Capital activities:		
Proceeds on sale of tangible capital assets	130,000	-
Acquisition of tangible capital assets	(646,023)	(843,406)
Net change in cash from capital activities	(516,023)	(843,406)
Investing activities:		
Decrease (increase) in short-term investments	1,999,949	(2,000,026)
Net change in cash from investing activities	1,999,949	(2,000,026)
Net change in cash	2,575,819	(1,582,785)
Cash, beginning of year	1,063,807	2,646,592
Cash, end of year	\$ 3,639,626	\$ 1,063,807

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

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

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The Corporation of the Township of Nipissing (the "Township") is a Township in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act and other related legislation.

### 1. Significant accounting policies:

The financial statements of the Township are prepared by management, in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

#### (a) Reporting entity:

- (i) These financial statements reflect contributions to the following joint local boards, which are not under the direct control of council, as an expense in the statement of operations and accumulated surplus:

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

#### (ii) Accounting for School Board Transactions:

Although the Township collects taxation on behalf of the School Boards, the assets, liabilities, revenues and expenses relating to the operations of the school boards are not reflected in these financial statements (note 10).

#### (iii) Trust Funds:

Trust funds and their related operations administered by the Township are not included in these financial statements (note 11).

#### (b) Basis of accounting:

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

Revenues and expenses are reported on the accrual basis of accounting. Revenues are recognized as they are 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. Amounts applied to specific operating and capital projects are recorded as revenue in the fiscal period in which the funds are expended on these projects.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

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### 1. Significant accounting policies (continued):

#### (b) Basis of accounting (continued):

##### (ii) Investments:

Investments consist of authorized investments pursuant to provisions of the Municipal Act and are comprised of short-term instruments of various financial institutions. Investments with original maturity dates between three months and one year are classified as investments in the statement of financial position and are carried at fair market value.

Investment income earned on the short-term instruments, reserves and reserve funds (other than obligatory funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balances.

##### (iii) Reserves:

Certain amounts, as approved by Council, are set aside in reserves for future operating and capital purposes. Transfers to and/or from reserves are an adjustment to the respective fund when approved.

##### (iv) Revenue recognition:

The Township prepares tax billings based on assessment rolls issued by the Municipal Property Assessment Corporation in accordance with rates established and approved annually by Council and the Province of Ontario. Taxation revenue is recognized in the period in which the taxes are levied.

Government transfers are recognized in the period in which the events giving rise to the transfer occurred, provided that the transfer is authorized and the amount can be reasonably estimated. Government grants are recognized when approved to the extent the related expenditures have been incurred and collection can be reasonably assured.

User fees and other revenues are recognized when the services are performed or goods are delivered, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

##### (v) Use of estimates:

The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the valuation allowances for taxes and accounts receivable, the carrying value of tangible capital assets and provisions for accrued liabilities and landfill liabilities.

Actual results could differ from these estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 1. Significant accounting policies (continued):

#### b) Basis of accounting (continued):

##### (vi) Pension plan:

The Township provides a pension plan for all its full-time employees through the Ontario Municipal Employees Retirement System (OMERS). OMERS is a multi-employer pension plan which operates as the Ontario Municipal Employees Retirement Fund (the Fund), and provides pension for employees of Ontario municipalities, local boards and public utilities. The Fund is a contributory defined pension plan, which is financed by equal contributions from participating employers and employees, and by the investment earnings of the Fund. To the extent that the Fund finds itself in an under-funded position, additional contribution rates may be assessed to participating employers and members.

OMERS is a defined benefit plan. However, as OMERS does not segregate its pension asset and liability information by individual employers, there is insufficient information available to enable the Township to directly account for the plan. Consequently, the plan has been accounted for as a defined contribution plan. Obligations for contributions to defined contribution pension plans are recognized as an employee benefits expense when they are due.

#### (c) Non-Financial Assets:

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

#### (d) Deferred revenue:

The Township receives contributions pursuant to legislation, regulations or agreements that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed.

#### (e) Landfill liability:

The liability for closure of operational sites and post-closure care has been recognized based on estimated future expenses, estimated inflation and the usage of the site's capacity during the year.

#### (f) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, design, construction, development, improvement or betterment of the tangible capital asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, is amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Roads and bridges	17 to 100 years
Buildings	40 years
Equipment	5 to 20 years
Vehicles	10 to 25 years



# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 1. Significant accounting policies (continued):

#### (f) Tangible capital assets (continued):

Amortization is charged using the half year rule 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.

#### (i) Contributions of tangible capital assets:

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

#### (ii) Works of art and culture and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

#### (g) Financial instruments:

The Township's financial instruments consist of cash, accounts receivables, taxes receivables, accounts payables and accrued liabilities and long-term debt. Unless otherwise noted, it is management's opinion that the Township does not have any significant concentration of interest, currency or credit risk.

### 2. Contributions to unconsolidated joint boards:

Further to note 1(a)(i), the following contributions were made by the Township to these Boards:

	2021	2020
North Bay Parry Sound District Health Unit	\$ 54,849	\$ 54,849
District of Parry Sound Social Services Administration Board	167,296	167,856
Eastholme, Home for the Aged	126,374	114,000
	<u>\$ 348,519</u>	<u>\$ 336,705</u>

### 3. Short-term investments:

The Township, in accordance with its Investment Policy, has invested as follows in guaranteed investment certificates. Interest is recognized in the Township's financial statements as it accrues.

	2021	2020
GIC- 0.10% due April 26, 2022	\$ 5,152	\$ 5,101
GIC- 1.00% redeemed June 9, 2021	–	2,000,000
	<u>\$ 5,152</u>	<u>\$ 2,005,101</u>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 4. Accounts receivable:

Accounts receivable consist of the following:

	2021	2020
GST/HST recoverable	\$ 110,611	\$ 145,449
Other	5,403	33,522
	<b>\$ 116,014</b>	<b>\$ 178,971</b>

### 5. Deferred revenue:

The balance in the obligatory reserve funds of the Township is summarized below:

	2021	2020
Parkland	\$ 118,428	\$ 118,186
Federal gas tax	122,198	5,969
	<b>\$ 240,626</b>	<b>\$ 124,155</b>

The continuity of deferred revenue is as follows:

	2021	2020
Balance, beginning of year	\$ 124,155	\$ 178,592
Add amounts received:		
Federal gas tax	108,276	103,568
Federal gas tax top up	104,088	—
Parkland fees	—	6,570
Investment income	318	874
	<b>212,682</b>	<b>111,012</b>
Less transfer to operations:		
Federal gas tax revenue earned	(96,211)	(165,449)
Balance, end of year	<b>\$ 240,626</b>	<b>\$ 124,155</b>

Included within cash are restricted amounts of \$222,584 (2020 - \$124,155) with respect to the above obligatory reserve funds.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 6. Municipal debt:

Long-term liabilities reported on the statement of financial position are made up of the following:

	2021	2020
Loan payable, interest at 2.68%, repayable in monthly installments of \$2,353 principal and interest, secured by a specified asset, due March 2021.	\$ —	\$ 7,062
Loan payable, interest at 2.68%, repayable in monthly installments of blended monthly payments of principal and interest, secured by a specified asset, due May 2025.	28,587	36,487
Loan payable, interest at 2.67%, repayable in monthly installments of \$1,265 principal and interest, secured by a specified asset, due August 2025.	52,327	65,924
Loan payable, interest at 2.67%, repayable in monthly installments of \$5,244 principal and interest, secured by a specified asset, due September 2025.	244,360	299,807
Loan payable, interest at 3.50%, repayable in monthly installments of \$2,547 principal and interest, secured by a specified asset, due November 2026.	137,500	299,807
	<b>\$ 462,774</b>	<b>\$ 409,280</b>

Principal due on municipal debt are as follows:

2022	\$ 105,234
2023	108,262
2024	111,379
2025	110,980
2026	26,919
	<b>\$ 462,774</b>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

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### 7. Landfill closure liabilities:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated life of the landfill sites based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over terms using the best information available to management. Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at a rate of 2.31% (2020 – 2.77%) for landfills with a time from closure under 30 years and 5.69% (2020 – 5.56%) for landfills with a time from closure of over 31 years. The estimated total landfill closure and post-closure care expenditures are calculated to be \$1,331,871 (2020 - \$765,478). The estimated liability for these expenditures is recognized as the landfill site's capacity is used.

#### Wolfe Lake

The landfill is expected to reach its capacity in 95 years, and the estimated remaining capacity is 44,390 cubic meters, which is 81% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$72,257 (2020 - \$17,249). The estimated length of time for post-closure care is 25 years.

#### Bear Creek

The landfill is expected to reach its capacity in 26 years, and the estimated remaining capacity is 15,272 cubic meters, which is 38% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$2,132,282 (2020 - \$1,280,273). The estimated length of time for post-closure care is 25 years.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 8. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals	Balance at December 31, 2021
Land	\$ 342,322	\$ -	\$ -	\$ 342,322
Roads and bridges	26,219,914	265,384	-	26,485,298
Buildings	1,122,738	47,013	-	1,169,751
Vehicles	1,780,851	-	-	1,780,851
Equipment	1,458,350	333,626	(335,712)	1,456,264
<b>Total</b>	<b>\$ 30,924,175</b>	<b>\$ 646,023</b>	<b>\$ (335,712)</b>	<b>\$ 31,234,486</b>

Accumulated Amortization	Balance at December 31, 2020	Disposals	Amortization	Balance at December 31, 2021
Land	\$ -	\$ -	\$ -	\$ -
Roads and bridges	10,745,341	-	459,088	11,204,429
Buildings	547,316	-	26,064	573,380
Vehicles	632,527	-	88,132	720,659
Equipment	808,449	(208,926)	98,851	698,374
<b>Total</b>	<b>\$ 12,733,633</b>	<b>\$ (208,926)</b>	<b>\$ 672,135</b>	<b>\$ 13,196,842</b>

	Net book value, December 31, 2020	Net book value, December 31, 2021
Land	\$ 342,322	\$ 342,322
Roads and bridges	15,474,573	15,280,869
Buildings	575,422	596,371
Vehicles	1,148,324	1,060,192
Equipment	649,901	757,890
<b>Total</b>	<b>\$ 18,190,542</b>	<b>\$ 18,037,644</b>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 8. Tangible capital assets (continued):

Cost	Balance at December 31, 2019	Additions	Disposals	Balance at December 31, 2020
Land	\$ 342,322	\$ -	\$ -	\$ 342,322
Roads and bridges	25,871,273	348,641	-	26,219,914
Buildings	1,119,898	2,840	-	1,122,738
Vehicles	1,610,093	341,146	(170,388)	1,780,851
Equipment	1,307,571	150,779	-	1,458,350
<b>Total</b>	<b>\$ 30,251,157</b>	<b>\$ 843,406</b>	<b>\$ (170,388)</b>	<b>\$ 30,924,175</b>

Accumulated Amortization	Balance at December 31, 2019	Disposals	Amortization	Balance at December 31, 2020
Land	\$ -	\$ -	\$ -	\$ -
Roads and bridges	10,291,189	-	454,152	10,745,341
Buildings	521,840	-	25,476	547,316
Vehicles	709,101	(170,388)	93,814	632,527
Equipment	714,039	-	94,410	808,449
<b>Total</b>	<b>\$ 12,236,169</b>	<b>\$ (170,388)</b>	<b>\$ 667,852</b>	<b>\$ 12,733,633</b>

	Net book value, December 31, 2019	Net book value, December 31, 2020
Land	\$ 342,322	\$ 342,322
Roads and bridges	15,580,084	15,474,573
Buildings	598,058	575,422
Vehicles	900,992	1,148,324
Equipment	593,532	649,901
<b>Total</b>	<b>\$ 18,014,988</b>	<b>\$ 18,190,542</b>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 9. Accumulated surplus:

The Township accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2021	2020
Investment in tangible capital assets	\$ 17,574,870	\$ 17,781,263
Amounts to be recovered	(1,331,871)	(765,478)
Current fund	193,572	48,799
Reserve funds:		
Working capital	1,137,770	1,129,051
Capital	1,516,665	1,393,101
Solid waste closure and post closure	694,345	684,345
	3,348,780	3,206,497
	\$ 19,785,351	\$ 20,271,081

### 10. Operations of school boards:

Further to note 1 (a) (ii), the property taxes collected on behalf of the school boards are \$618,082 (2020 - \$616,190).

### 11. Government transfers and grants:

The Township's government transfers and grants consists of funding sources as follows:

	2021	2020
Ontario Municipal Partnership Fund	\$ 619,000	\$ 620,800
Modernization funding (recovery)	(13,718)	30,000
OCIF	95,150	95,150
Safe Restart Program	20,000	159,600
ICIP	43,818	—
Other	2,887	—
	\$ 767,137	\$ 905,550

### 12. Trust funds:

Trust Funds administered by the Township amounting to \$125,142 (2020 - \$121,262) have not been included on the statement of financial position nor have their operations been included in the statement of operations and accumulated surplus.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

### 13. Pension agreement:

The Township makes contributions to the Ontario Municipal Employees' Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 11 (2020 - 10) members. The plan is a contributory 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. Employers and employees contribute jointly to the plan.

The amount contributed to OMERS for 2021 was \$71,204 (2020 - \$60,172) for current service. Employer's contributions for current services are included as an expense in the statement of operations.

### 14. Budget figures:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Public Sector Accounting Standards. As a result, the budget figures presented in the statement of operations and accumulated surplus and change in the net financial assets represent the financial plan adopted by Council with adjustment as follows:

	2021
Annual surplus per budget approved by Council	\$ -
Less:	
Proceeds on issuance of long-term debt	(115,000)
Prior year surplus	(48,799)
	(163,799)
Add:	
Transfers to and from reserve funds	(100,661)
Debt principal repayments	108,053
Capital additions	387,200
	394,592
Surplus per revised budget	\$ 230,793

### 15. Credit facility:

The Township has a revolving line of credit available to them through the Royal Bank of Canada. In accordance with the terms of their credit agreement, the Township may borrow an amount not to exceed 50% of estimated revenues between January and September 30<sup>th</sup>, and an amount not to exceed 25% of estimated revenues between October 1<sup>st</sup> and December 31<sup>st</sup>. The credit facility bears interest at the Royal Bank of Canada prime rate.

As of December 31, 2021, no funds were drawn against this credit facility.

### 16. Public sector salary disclosure:

During 2021, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Township.



# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

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### 17. Commitments:

In 2006, the Township passed a resolution which allows for a total contribution of \$200,000 over a 20 year period to the new North Bay Regional Health Centre Project. At December 31, 2021, the Township has paid \$150,000 (2020 - \$140,000) towards its total contribution.

### 18. Impacts of COVID-19:

The Municipality's main sources of revenue are taxation revenue, government grants and user fees. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. The Municipality halted all in-person activity and closed its facilities to staff for a period of time and moved to delivery of essential services in a virtual environment based on recommendations from Public Health Ontario. In the summer of 2020, certain in person services restarted with the organization currently utilizing a hybrid model for the delivery of services in compliance with Public Health regulations.

In response to the adverse impact the pandemic has had on certain revenue streams, the Municipality has undertaken certain cost cutting measures. The Provincial government has provided financial relief in the form of grants totaling \$20,000.

The impact of COVID-19 is expected to negatively impact operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Municipality is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

### 19. Segmented information:

The Township of Nipissing is a diversified municipal government institution that provides a wide range of services to its residents. Township services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocations methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

Municipal services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

#### General Government

Includes corporate services and governance of the Township. General Government is responsible for human resource management, support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status is provided as well as frontline reception and customer service.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2021

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### 19. Segmented information (continued):

#### **Protection Services**

Protection includes police and fire services, animal control, and the building department. The police services work to ensure the safety and protection of citizens and their property. The volunteer fire department is responsible for the provision of fire suppression services, fire prevention programs, training and education. The building department provides a number of services including maintenance and enforcement of building and construction codes.

#### **Transportation Services**

Areas of responsibility include the maintenance of the Township's roadway systems.

#### **Environmental Services**

Environmental services consist of the provision of recycling and waste disposal services to citizens.

#### **Health, Social and Family Services**

The Township provides ambulance service through Parry Sound District Emergency Medical Services (EMS), a range of public health services through the North Bay Parry Sound District Health Unit and family and social services through the District of Parry Sound Social Services Administration Board.

#### **Recreation and Cultural Services**

Recreation and cultural services is responsible for providing, facilitating the development of, and maintaining high quality parks, recreational facilities, and cultural services.

#### **Planning and Development**

Planning and development is responsible for municipal planning, and the review of all property development plans through its application process.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 19 - Segmented Information

Year ended December 31, 2021

	General	Protection	Transportation	Environmental	Health, Social	Recreation and	Planning	Unallocated	Total
	Government	Services	Services	Services	and Family	Cultural	and	amounts	2021
<b>Revenues:</b>									
Municipal taxation	\$							2,810,551	\$ 2,810,551
Government transfers and grants	30,100	20,000	95,150	-	-	2,887	-	619,000	767,137
Transfer from obligatory gas tax reserve	-	-	96,212	-	-	-	-	-	96,212
Other	45,515	88,106	-	-	246	1,375	-	-	135,242
User fees	15,030	20,708	8,807	73,432	9,695	11,602	12,750	-	152,024
	90,645	128,814	200,169	73,432	9,941	15,864	12,750	3,429,551	3,961,166
<b>Expenses:</b>									
Salaries, wages and benefits	364,268	199,339	431,173	154,960	6,730	46,121	-	-	1,202,591
Materials	109,797	210,944	516,735	57,819	4,368	47,307	7,358	-	954,328
Contracted services	76,014	368,201	-	89,903	117,659	-	-	-	651,777
Interest	-	4,031	7,642	-	-	-	-	-	11,673
External transfers	-	-	-	-	358,519	32,694	-	-	391,213
Amortization of tangible capital assets	18,732	69,309	576,879	-	-	7,215	-	-	672,135
	568,811	851,824	1,532,429	302,682	487,276	133,337	7,358	-	3,883,717
Annual surplus (deficit) before the undernoted	(478,166)	(723,010)	(1,332,260)	(229,250)	(477,335)	(117,473)	5,392	3,429,551	77,449
Landfill liability expense	-	-	-	(566,393)	-	-	-	-	(566,393)
Annual surplus (deficit)	\$ (478,166)	(719,796)	(1,332,260)	(795,643)	(477,335)	(117,473)	5,392	3,429,551	\$ (485,730)

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 19 - Segmented Information

Year ended December 31, 2021

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated amounts	Total 2020
<b>Revenues:</b>									
Municipal taxation	\$ -	-	-	-	-	-	-	2,716,139	\$ 2,716,139
Government transfers and grants	30,000	159,600	95,150	-	-	-	-	620,800	905,550
Transfer from obligatory gas tax reserve	-	-	165,449	-	-	-	-	-	165,449
Other	54,363	40,578	-	-	609	1,625	-	-	97,175
User fees	9,196	24,422	29,022	60,222	6,495	2,942	4,100	-	136,399
	93,559	224,600	289,621	60,222	7,104	4,567	4,100	3,336,939	4,020,712
<b>Expenses:</b>									
Salaries, wages and benefits	370,832	187,708	386,016	134,287	7,307	24,826	-	-	1,110,976
Materials	115,286	159,653	387,344	85,580	5,145	44,900	25,944	-	823,852
Contracted services	75,672	381,913	-	108,675	124,861	-	-	-	691,121
Interest	-	2,048	2,037	-	-	-	-	-	4,085
External transfers	-	-	-	-	346,705	32,370	-	-	379,075
Amortization of tangible capital assets	16,993	69,743	574,178	-	-	6,938	-	-	667,852
	578,783	801,065	1,349,575	328,542	484,018	109,034	25,944	-	3,676,961
Annual surplus (deficit) before the undernoted	(485,224)	(576,465)	(1,059,954)	(268,320)	(476,914)	(104,467)	(21,844)	3,336,939	343,751
Landfill liability expense	-	-	-	(278,289)	-	-	-	-	(278,289)
Annual surplus (deficit)	\$ (485,224)	(573,251)	(1,059,954)	(546,609)	(476,914)	(104,467)	(21,844)	3,336,939	\$ 55,462

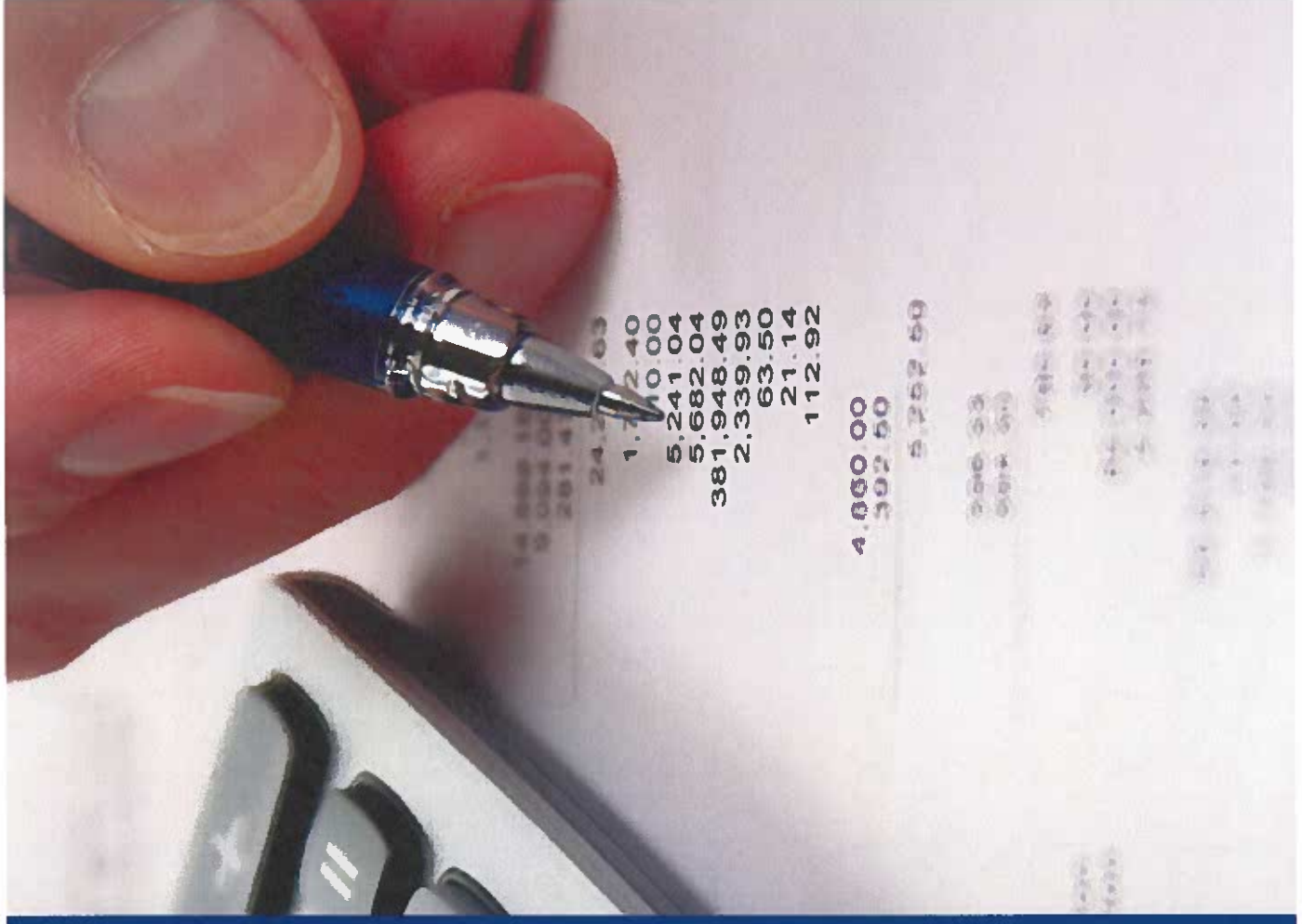




Township of Nipissing

# Financial Statement Review and Year-End Audit Report

February 8, 2022



## Audit Findings Presentation

# Auditors' Report



KPMG LLP  
Clendage Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-6600  
Fax (705) 675-7586

### INDEPENDENT AUDITORS' REPORT

To the Members of Council, residents, and ratepayers of the Corporation of the Township of Nipissing

#### Opinion

We have audited the financial statements of The Corporation of the Township of Nipissing (the "Entity"), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, and its results of operations and accumulated surplus, its changes in 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 responsibility under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.

- We have expressed an unqualified or "clean" audit opinion, representing the highest level of assurance under Canadian Auditing Standards
- Our opinion is based on materiality of \$110,000 and a posting threshold of \$5,500
- During the course of our audit, we did not note:
  - Uncorrected audit differences above our posting threshold
  - Significant weaknesses in internal controls selected for testing
  - Difficulties with management
  - Scope limitations
  - Changes to our planned audit approach



## Financial Statement Review

# Statement of Financial Position

## THE CORPORATION OF THE TOWNSHIP OF NIPISSING

### Statement of Financial Position

December 31, 2021, with comparative information for 2020

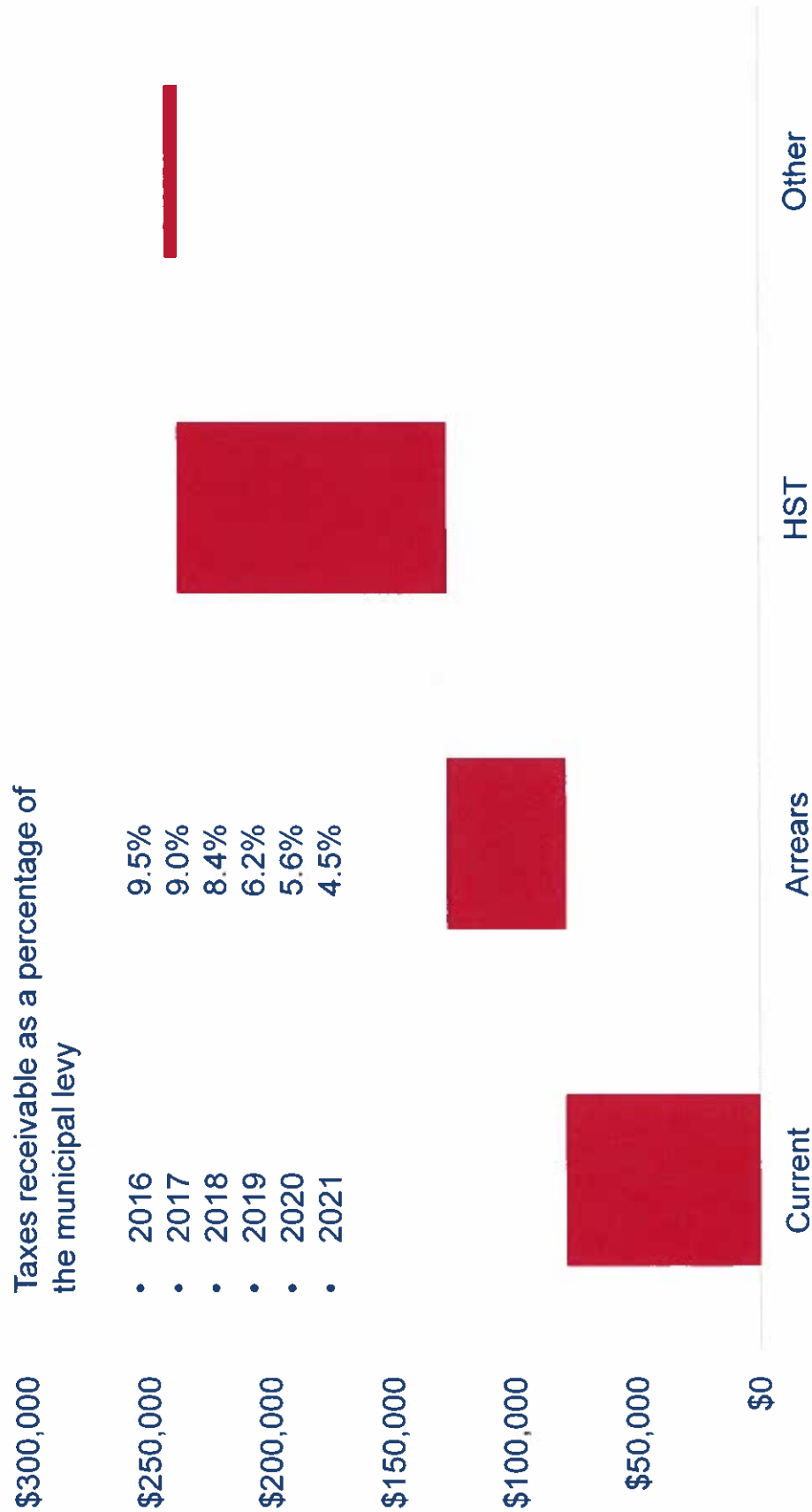
	2021	2020
<b>Financial assets</b>		
Cash	\$ 3,639,626	\$ 1,063,807
Short-term investments (note 3)	5,152	2,005,101
Taxes receivable	127,639	152,683
Accounts receivable (note 4)	116,014	178,971
	<b>3,888,431</b>	<b>3,400,562</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	250,621	219,356
Deferred revenue (note 5)	240,626	124,155
Municipal debt (note 6)	462,774	409,280
Landfill closure liabilities (note 7)	1,331,871	765,478
	<b>2,285,892</b>	<b>1,518,269</b>
<b>Net financial assets</b>	<b>1,602,539</b>	<b>1,882,293</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 8)	18,037,644	18,190,542
Prepaid expenses	46,670	36,521
Inventories	98,498	161,725
	<b>18,182,812</b>	<b>18,388,788</b>
<b>Commitments (note 17)</b>		
Impacts of COVID-19 (note 18)		
<b>Accumulated surplus (note 9)</b>	<b>\$ 19,785,351</b>	<b>\$ 20,271,081</b>

- Cash and investment balances reflect cashing in of \$2 million GIC and cash-adjusted operating surplus for the year
- Accounts receivable decreased by \$62K due to:
  - Lower HST receivable at year-end (\$145K in 2020 vs. \$110K in 2021)
  - Interest receivable on GIC present in 2020 (\$11K)
  - Engineering fees receivable in 2020 and not present in 2021 (\$11K)





# Taxes and Other Receivables



## Financial Statement Review

# Statement of Financial Position

### THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets</b>		
Cash	\$ 3,639,626	\$ 1,063,807
Short-term investments (note 3)	5,152	2,005,101
Taxes receivable	127,639	152,683
Accounts receivable (note 4)	116,014	178,971
	3,888,431	3,400,562
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	250,620	219,356
Deferred revenue (note 5)	240,626	124,155
Municipal debt (note 6)	462,774	409,280
Landfill closure liabilities (note 7)	1,331,871	765,478
	2,285,891	1,518,269
<b>Net financial assets</b>	<b>1,602,540</b>	<b>1,882,293</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 8)	18,022,423	18,190,542
Prepaid expenses	46,670	36,521
Inventories	98,498	161,725
	18,167,591	18,388,788
<b>Commitments (note 17)</b>		
<b>Impacts of COVID-19 (note 18)</b>		
<b>Accumulated surplus (note 9)</b>	<b>\$ 19,770,131</b>	<b>\$ 20,271,081</b>

- Accounts payable increased by \$31K due to higher vacation pay balances, property tax prepayments and development-related deposits
- Deferred revenue increased by \$116K, reflecting unspent Federal Gas Tax at year end
  - \$212K received
  - \$96K spent
- Municipal debt increased by \$54K, reflecting \$140K in new debt for excavator offset by \$86K in principal repayments
- Landfill closure liabilities increased by \$567K due to changes in inflation rate

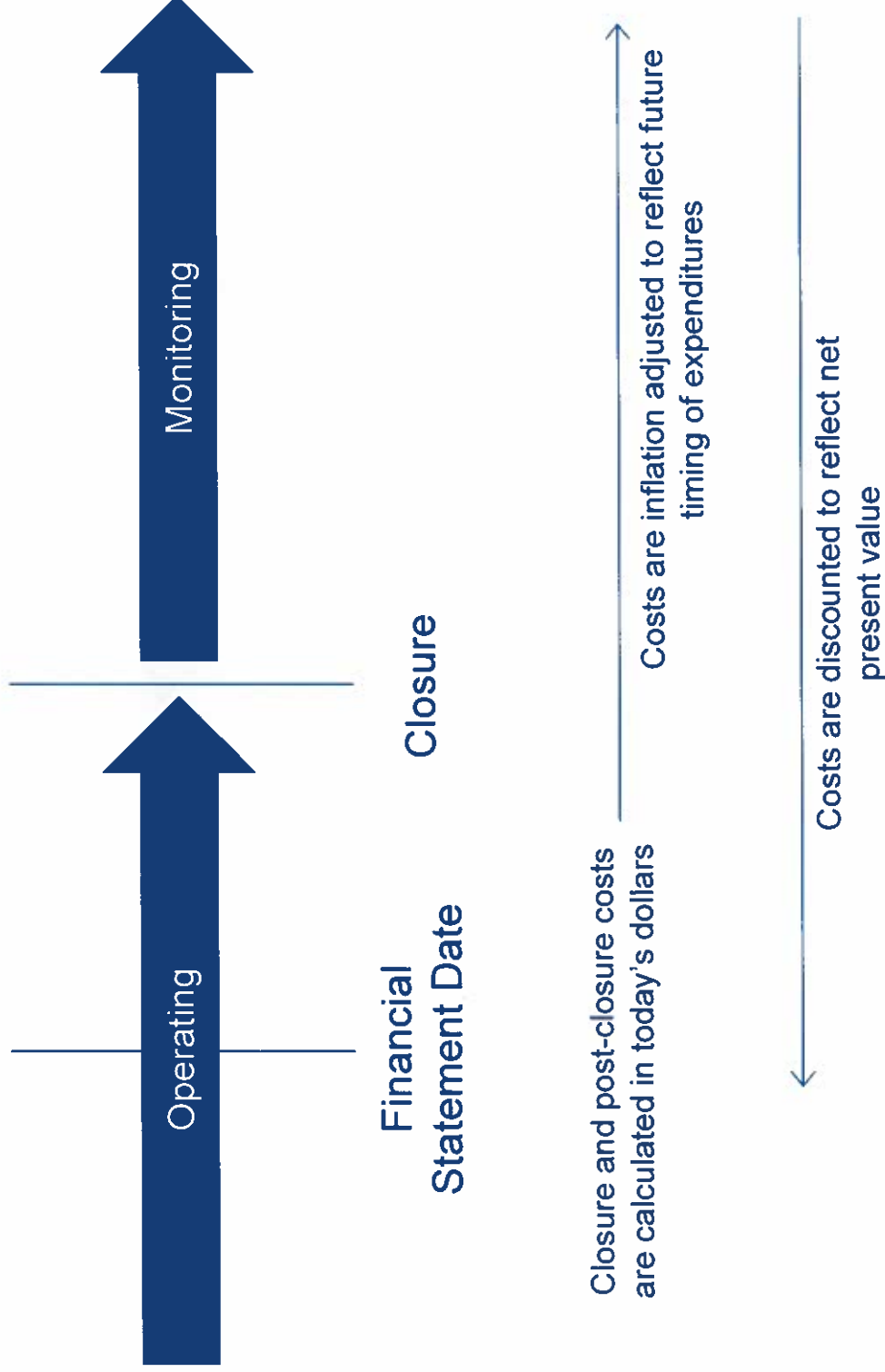


## Financial Statement Review

# Accounts Payable and Accrued Liabilities

	2021	2020
Advanced property tax payments	\$92,221	\$83,197
Deposits	\$41,229	\$35,040
OPP December invoice	\$27,124	\$28,345
Accrued vacation	\$32,606	\$20,795
Accrued wages	\$13,691	\$11,573
Accrued overtime	\$14,365	\$18,525
Audit accrual	\$14,000	\$13,000
Other amounts	\$15,384	\$8,881
<b>Total</b>	<b>\$250,620</b>	<b>\$219,356</b>

# Landfill Closure and Post-Closure Costs



## Financial Statement Review

# Statement of Financial Position

## THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets</b>		
Cash	\$ 3,639,626	\$ 1,063,807
Short-term investments (note 3)	5,152	2,005,101
Taxes receivable	127,639	152,683
Accounts receivable (note 4)	116,014	178,971
	<b>3,888,431</b>	<b>3,400,562</b>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	250,621	219,356
Deferred revenue (note 5)	240,626	124,155
Municipal debt (note 6)	462,774	408,280
Landfill closure liabilities (note 7)	1,331,871	765,478
	<b>2,285,892</b>	<b>1,518,269</b>
<b>Net financial assets</b>	<b>1,602,539</b>	<b>1,882,293</b>
<b>Non-financial assets</b>		
Tangible capital assets (note 8)	18,037,644	18,190,542
Prepaid expenses	46,670	36,521
Inventories	98,498	161,725
	<b>18,182,812</b>	<b>18,388,788</b>
<b>Commitments (note 17)</b>		
Impacts of COVID-19 (note 18)		
<b>Accumulated surplus (note 9)</b>	<b>\$ 19,785,351</b>	<b>\$ 20,271,081</b>

- Tangible capital assets decreased by \$153K, reflecting \$646K in capital asset additions, \$127K of asset sales and \$672K of amortization expense
- Prepaid expenses increased by \$10K due to higher insurance premiums in 2021 (\$93K vs. \$73K in 2020)
- Inventories decreased by \$63K due to lower gravel stockpiles on hand at year-end



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Financial Statement Review

Capital Additions (in thousands)

<b>Capital additions greater than \$15,000 individually:</b>	
• CAT 315 excavator	\$270
• Road improvements	\$265
• Building HVAC upgrades	\$47
• Fire department equipment	\$40
<b>Subtotal</b>	<b>\$622</b>
Additions less than \$15,000 individually	
<b>Total</b>	<b>\$646</b>

<b>Proceeds on capital dispositions:</b>	
• CAT 312 excavator	\$40
• Rubber tire excavator	\$90
<b>Total</b>	<b>\$130</b>



## Financial Statement Review

# Statement of Operations

## THE CORPORATION OF THE TOWNSHIP OF NIPISSING

### Statement of Operations and Accumulated Surplus

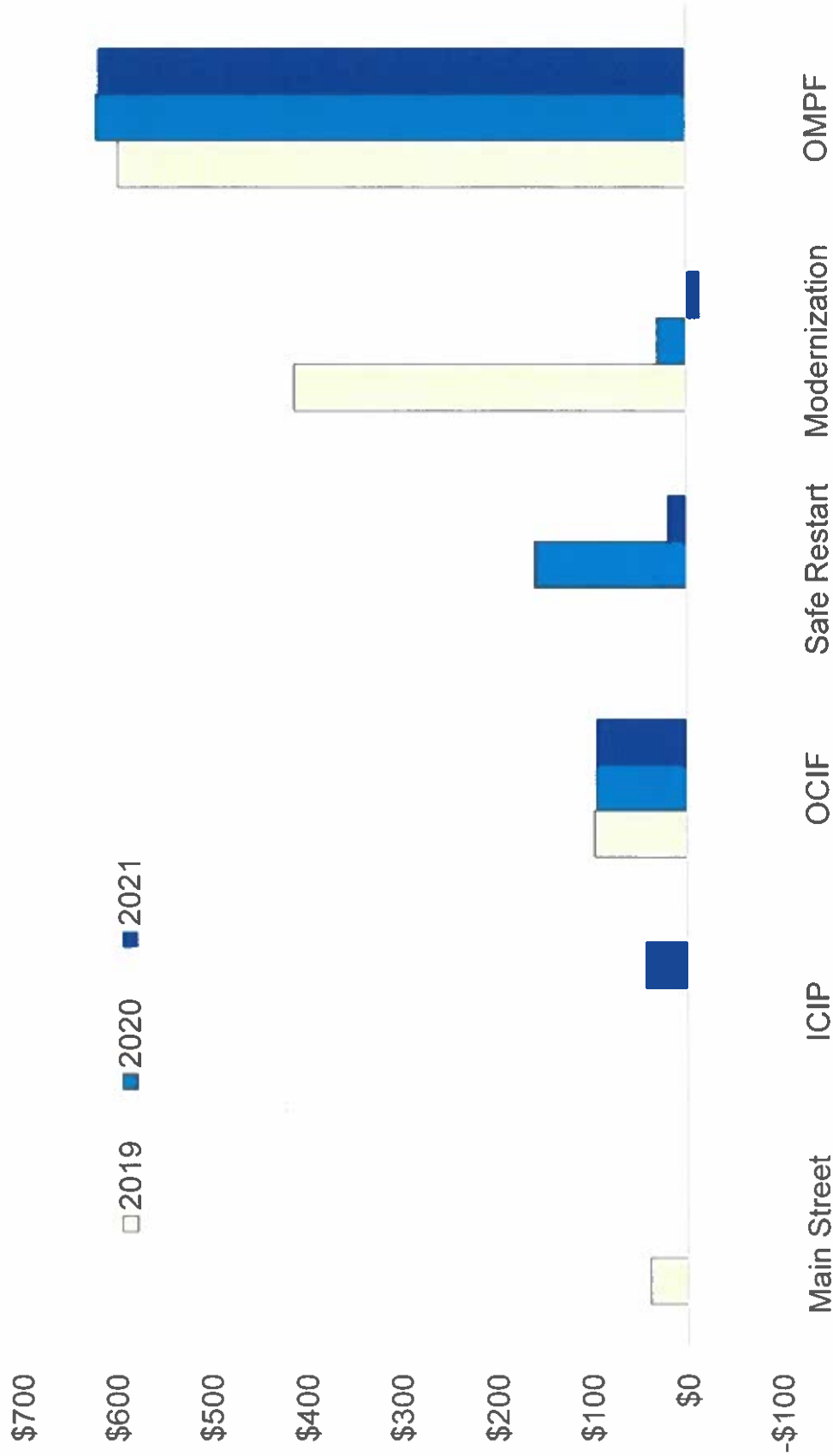
Year ended December 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
(note 14)			
<b>Revenues:</b>			
Municipal taxation	\$ 2,796,976	\$ 2,810,551	\$ 2,716,139
Government transfers and grants (note 11)	839,168	767,137	905,550
Transfer from obligatory gas tax reserve fund	108,276	96,212	165,449
Other	94,050	135,242	97,175
User fees	103,200	152,024	136,399
	3,941,670	3,961,166	4,020,712
<b>Expenses:</b>			
General government	604,085	568,811	578,783
Protection to persons and property	831,338	851,824	801,065
Transportation services	1,241,296	1,532,429	1,349,575
Environmental services	331,551	302,682	328,542
Health, social and family services	493,803	487,276	484,018
Recreational and cultural services	203,804	133,337	109,034
Planning and development	5,000	7,358	25,944
	3,710,877	3,883,717	3,676,961
Annual surplus before the undemoted	230,793	77,449	343,751
Landfill closure liability expense	-	(566,393)	(278,289)
Gain on disposal of tangible capital assets	-	3,214	-
Annual surplus (deficit)	230,793	(485,730)	65,462
Accumulated surplus, beginning of year	20,271,081	20,271,081	20,205,619
Accumulated surplus, end of year	\$ 20,501,874	\$ 19,785,351	\$ 20,271,081

- Government grants and transfers decreased by \$138K, primarily due to lower level of Safe Restart Funding in 2021 vs. 2020
- Other revenues increased by \$38K reflecting higher building permit revenues in 2021 (\$48K)
- User fees increased by \$16K due primarily to higher revenues from landfill (+\$13K), planning (+\$11K) and museum operations (+\$7K), offset by reduced roads revenues (-\$21K)

## Financial Statement Review

# Government Transfers (in thousands)





## Financial Statement Review

# Statement of Operations

## THE CORPORATION OF THE TOWNSHIP OF NIPISSING

### Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Budget 2021	Actual 2021	Actual 2020
	(note 14)		
<b>Revenues:</b>			
Municipal taxation	\$ 2,796,976	\$ 2,810,551	\$ 2,716,139
Government transfers and grants (note 11)	839,168	767,137	905,550
Transfer from obligatory gas tax reserve fund	108,276	96,212	165,449
Other	94,050	135,242	97,175
User fees	103,200	152,024	136,399
	3,941,670	3,961,166	4,020,712
<b>Expenses:</b>			
General government	604,085	568,811	578,783
Protection to persons and property	831,338	851,824	801,065
Transportation services	1,241,296	1,532,429	1,349,575
Environmental services	331,551	302,682	328,542
Health, social and family services	493,803	487,276	484,018
Recreational and cultural services	203,804	133,337	109,034
Planning and development	5,000	7,358	25,944
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Gain on disposal of tangible capital assets	-	3,214	-
<b>Annual surplus (deficit)</b>	<b>230,793</b>	<b>(485,730)</b>	<b>65,462</b>
<b>Accumulated surplus, beginning of year</b>	<b>20,271,081</b>	<b>20,271,081</b>	<b>20,205,619</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 20,501,874</b>	<b>\$ 19,785,351</b>	<b>\$ 20,271,081</b>

- Transportation services costs increased by \$183K, due primarily to higher costs for hot mix patching during the year (\$113K in 2021 vs. \$16K in 2020) and increased cost of sand and salt
- Recreation and cultural services increased by \$24K, reflecting restart of museum operations in 2021

## Financial Statement Review

# Adjusted Surplus

Reported deficit per financial statements (\$485,730)

Add-back non-cash items not included in budget:

- Amortization expense \$672,135
- Landfill closure expense \$566,393

Add (deduct) budgeted cash items not included in financial statements:

- Capital additions (\$646,023)
- Principal repayments on long-term debt (\$86,151)
- Proceeds on issuance of debt \$139,645
- Proceeds from sale of capital assets \$130,000
- Net transfers from (to) reserves and reserve funds (\$142,238)

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Adjusted surplus based on Township budgeting methodology \$148,031

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Thank you



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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.



## TOWNSHIP OF NIPISSING

### RESOLUTION

DATE: February 8, 2022

NUMBER: R2022-

Moved by

Seconded by

WHEREAS Community Safety is a priority for the Township of Nipissing;

AND WHEREAS a Community Safety Zone has been enacted along Beatty, Blake and Front Streets with a reduced speed limit of 40 km/h and increased fining capabilities;

AND WHEREAS South Shore Education Centre is located on Beatty Street with students and staff walking to the school and for events in the community;

AND WHEREAS the Nipissing Township Museum, Heritage Park Outdoor Rink and a future playground are located within the Community Safety Zone and along Highway 654 through the Hamlet area;

NOW THEREFORE the Township of Nipissing Council respectfully requests the Ministry of Transportation review the current speed limit of 70 km/h along Highway 654 from Lake Nipissing Road toward Highway 534 and consider a further reduction to 50 km/h in order to promote improved community safety.

For      Against

PIPER  
KIRKEY  
MARCHANT  
MOORE  
SCOTT

Carried

Mayor: Tom Piper



**The Corporation of the Township of Nipissing**  
45 Beatty Street  
Nipissing ON P0H 1W0  
Telephone 705-724-2144 Fax 705-724-5385  
[www.nipissingtownship.com](http://www.nipissingtownship.com)

## **REPORT TO COUNCIL**

Date: January 31, 2022

From: Kris Croskery-Hodgins, Municipal Administrator

Re: Council Priorities 2022

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### **BACKGROUND/OVERVIEW**

After the 2018 Municipal Election, Council members provided a list of priorities to be included in the Strategic Plan 2019-2024.

As we enter the fourth year of the Council term, Council reviewed the priorities and provided feedback on items remaining to be addressed.

1. Continued support for increased broadband and cell coverage for the Township.
2. Lobby for the continued line clearing process for Hydro One and Bell to reduce outages during weather events.
3. Increase the presence of the Township of Nipissing in marketing strategies to strengthen economic development opportunities.
4. Landfill resources and the promotion of recycling/reuse of items.
5. Investigate landfill programs to improve participation in composting and recycling, including bins and expanded landfill areas.
6. Increased volunteerism opportunities within the Township Boards and Committees.
7. Reduced speed limits on Highway 654 through the hamlet area to increase public safety and promote physical activity.
8. Renewal and upgrades to municipal building assets including the Public Works garage and Municipal Offices.

### **SUMMARY**

These items will be actioned by staff as appropriate.

### **RECOMMENDATION:**

Be it resolved that the report from the Municipal Administrator regarding the 2022 Council Priorities be received.

## **TOWNSHIP OF NIPISSING CORRESPONDENCE**

**February 8, 2022**

1. Email correspondence from Mayor Tom Mrakas, Town of Aurora regarding a proposal to request the dissolution of the Ontario Land Tribunal.
2. Copy of correspondence to the Attorney General from Mayor John Creelman, Town of Mono and Mayor Allan Thompson, Town of Caledon regarding issues being faced by the Provincial Offences Courts.
3. Response from MPP Victor Fedeli regarding Resolution R2022-06, National Child Care Program.
4. Copy of correspondence to Jamie McGarvey, President of AMO, from the Minister of Finance regarding payment in lieu of taxes on federal properties.
5. Minutes of the Township of Nipissing Recreation Committee for the meeting held January 10, 2022.
6. Email correspondence from the Ministry of the Environment, Conservation and Parks regarding the recent changes made to the *Conservation Authorities Act*.
7. Minutes of the Powassan and District Union Public Library from the meeting held November 22, 2021 and draft Minutes from January 24, 2022.
8. News Release from Federation of Northern Ontario Municipalities, Northwestern Ontario Municipal Association and NOSDA regarding recent government discussions to discuss the Mental Health, Addictions, and Homelessness Crisis in the North.
9. Minutes of the Golden Sunshine Municipal Non-Profit Housing Corporation Minutes of the Board of Directors meeting held December 14, 2021.

## **Kris Croskery - Hodgins**

---

**From:** Mrakas, Tom <TMrakas@aurora.ca>  
**Sent:** Friday, January 21, 2022 11:46 AM  
**To:** Mayor Piper  
**Subject:** Dissolve the OLT (Ontario Land Tribunal)  
**Attachments:** Dissolve OLT Motion.docx

Good day fellow elected official,

Successive provincial governments of all political stripes have failed to have due regard for municipal authority in local land use planning decisions. As a result, rather than approving much needed housing units, municipalities instead have spent decades mired in the red tape of costly, time consuming appeals hearings spending millions of taxpayer dollars defending Council decisions to uphold provincially approved Official Plans.

With delay upon delay, nothing gets built and the hope of developing the "missing middle" of housing looks at this stage, to be merely a pipe dream.

We are witnessing a crisis in attainable housing; a crisis fueled in part by a land use planning appeals process that supplants the rights of local municipalities to uphold their own provincially approved Official Plans with the power of an unelected, unaccountable third party – the OLT - to determine "good planning outcomes" for our communities.

If municipalities had the authority to enforce their provincially approved Official Plans, then thousands of units of housing could be built in York Region alone without any further delay.

To address the very real need for a diversity of attainable housing in communities across our province, we need to eliminate one of the key barriers to its realization – the Ontario Land Tribunal.

I have attached a Motion that I would respectfully ask you to put forward at your council.

This Motion requests the Government of Ontario to dissolve the OLT and recognize the authority of municipal councils in local land use planning decisions.

Please consider adding this Motion to your Council agendas. It is imperative that collectively our voices are heard. Local governments should have the authority to exercise greater control over planning matters in their own communities. By working together, we can build a positive future for all Ontarians.

*Whereas Municipalities across this province collectively spend millions of dollars of taxpayer money and municipal resources developing Official Plans that meet current Provincial Planning Policy; and*

*Whereas an Official Plan is developed through months of public consultation to ensure, "that future planning and development will meet the specific needs of (our) community"; and*

*Whereas our Official Plan includes zoning provisions that encourage development of the "missing middle" or "gentle density" to meet the need for attainable housing in our community; and*



*Whereas our Official Plan is ultimately approved by the province; and*

*Whereas it is within the legislative purview of Municipal Council to approve Official Plan amendments or Zoning By-law changes that better the community or fit within the vision of the (Your Municipality) Official Plan; and*

*Whereas it is also within the legislative purview of Municipal Council to deny Official Plan amendments or Zoning By-law changes that do not better the community or do not fit within the vision of the (Your Municipality) Official Plan; and*

*Whereas municipal planning decisions may be appealed to the Ontario Land Tribunal (OLT; formerly the Ontario Municipal Board or "OMB"), an unelected, appointed body that is not accountable to the residents of (Your Municipality); and*

*Whereas the OLT has the authority to make a final decision on planning matters based on a "best planning outcome" and not whether the proposed development is in compliance with municipal Official Plans and Provincial Planning Policy; and*

*Whereas all decisions—save planning decisions—made by Municipal Council are only subject to appeal by judicial review and such appeals are limited to questions of law and or process; and*

*Whereas Ontario is the only province in Canada that empowers a separate adjudicative tribunal to review and overrule local decisions applying provincially approved plans; and*

*Whereas towns and cities across this Province are repeatedly forced to spend millions of dollars defending Official Plans that have already been approved by the province in expensive, time consuming and ultimately futile OLT hearings; and*

*Whereas lengthy, costly OLT hearings act as a barrier to the development of attainable housing;*

*1. Now Therefore Be It Hereby Resolved That (Your Municipality) requests the Government of Ontario to dissolve the OLT immediately thereby eliminating one of the most significant sources of red tape delaying the development of more attainable housing in Ontario; and*

*2. Be It Further Resolved That a copy of this Motion be sent to the Honourable Doug Ford, Premier of Ontario, the Minister of Municipal Affairs and Housing, the Leader of the Opposition, the Leaders of the Liberal and Green Party, all MPPs in the Province of Ontario; the Large Urban Mayors' Caucus of Ontario, the Small Urban GTHA Mayors and Regional Chairs of Ontario; and*

*3. Be It Further Resolved That a copy of this Motion be sent to the Association of Municipalities of Ontario (AMO) and all Ontario municipalities for their consideration.*

**Regards,**

**Tom Mrakas  
Mayor Town of Aurora  
416-543-1624**



## Kris Croskery - Hodgins

---

**From:** Mrakas, Tom <TMrakas@aurora.ca>  
**Sent:** Tuesday, February 1, 2022 8:45 AM  
**Subject:** Follow Up - OLT Motion  
**Attachments:** Dissolve OLT Motion.docx  
  
**Importance:** High

Good day fellow Elected Official,

I am following up on last week's email regarding the motion to request the Province to dissolve the OLT. I have received incredible response to date. Nearly 50 municipalities are putting forward the motion to be heard by their respective Councils.

I would respectfully ask that you consider doing the same. The time is now to join fellow municipalities to send the Province the message that the land use planning appeal process is flawed. We are stronger together! Let your voice be heard.

If you do put forward the motion, please let me know so that we can document which municipalities are joining this fight.

I have once again attached the motion for your consideration. Thanks everyone.

Regards,

Tom Mrakas  
Mayor Town of Aurora  
[416-543-1624](tel:416-543-1624)

**Confidentiality Note:** The information contained in this communication is confidential and is intended only for the use of the individual or entity to whom it is addressed. The contents of this communication may be subject to legal privilege, and all rights of that privilege are expressly claimed and not waived. This communication may also contain information exempt from disclosure under the *Municipal Freedom of Information and Protection of Privacy Act*. Any distribution, use or copying of this communication, or the information it contains, by anyone including the intended recipient, is unauthorized unless consent is received. If you have received this communication in error, please notify me immediately and destroy the communication without making a copy. Thank you.

Whereas Municipalities across this province collectively spend millions of dollars of taxpayer money and municipal resources developing Official Plans that meet current Provincial Planning Policy; and

Whereas an Official Plan is developed through months of public consultation to ensure, "that future planning and development will meet the specific needs of (our) community"; and

Whereas our Official Plan includes zoning provisions that encourage development of the "missing middle" or "gentle density" to meet the need for attainable housing in our community; and

Whereas our Official Plan is ultimately approved by the province; and

Whereas it is within the legislative purview of Municipal Council to approve Official Plan amendments or Zoning By-law changes that better the community or fit within the vision of (Your Municipality) Official Plan; and

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Whereas all decisions—save planning decisions—made by Municipal Council are only subject to appeal by judicial review and such appeals are limited to questions of law and or process; and

Whereas Ontario is the only province in Canada that empowers a separate adjudicative tribunal to review and overrule local decisions applying provincially approved plans; and

Whereas towns and cities across this Province are repeatedly forced to spend millions of dollars defending Official Plans that have already been approved by the province in expensive, time consuming and ultimately futile OLT hearings; and

Whereas lengthy, costly OLT hearings act as a barrier to the development of attainable housing;

1. Now Therefore Be It Hereby Resolved That (Your Municipality) requests the Government of Ontario to dissolve the OLT immediately thereby eliminating one of the most significant sources of red tape delaying the development of more attainable housing in Ontario; and
2. Be It Further Resolved That a copy of this Motion be sent to the Honourable Doug Ford, Premier of Ontario, the Minister of Municipal Affairs and Housing, the Leader of the Opposition, the Leaders of the Liberal and Green Party, all MPPs in the Province of Ontario; the Large Urban Mayors' Caucus of Ontario, the Small Urban GTHA Mayors and Regional Chairs of Ontario; and
3. Be It Further Resolved That a copy of this Motion be sent to the Association of Municipalities of Ontario (AMO) and all Ontario municipalities for their consideration.

January 7, 2022

The Honourable Doug Downey, Attorney General  
Ministry of the Attorney General  
11<sup>th</sup> Floor, 720 Bay St.  
Toronto, ON M7A 2S9

Dear Minister,

We, the Mayors of the Town of Caledon and the Town of Mono, respectfully submit this joint letter to provide you with our municipal perspectives, outline our unique challenges and frustrations, and also to propose solutions that would mitigate the serious issues facing our provincial offence courts in Dufferin and Caledon.

Municipal resources are being exhausted and pushed beyond capacity and the implications are profound. The information we share below clearly indicates that the Caledon/Dufferin POA Courts are in a crisis. We are not alone in the Province nor are the problems described here solely attributable to COVID 19.

The critical challenges are:

***Last minute cancellations due to a lack of judicial resources***

This is resulting in a negative and compounding administrative impact to case management. As example, between September 10<sup>th</sup> and December 15<sup>th</sup> there were 3,038 docket lines cancelled and rescheduled. This one example equates to 26 closed court days.

A related frustration is that early resolution dockets are often cancelled, with the next available return date being in June pushing some matter 12 months before they are able to have an early resolution. Matters requesting trials are being scheduled up to 24+ months out.

Another troubling result of this issue is the capital and operating costs to run a court are essentially wasted when we are forced to reschedule due to lack of, or cancellation of, judicial resources. We have provided the courtroom and technology, the court clerks and prosecutors, and notified all the defendants, only to repeatedly cancel.

***Reduction of Judicial availability for administrative functions such as swearing of informations, issuing of summons and review of applications***

This is creating an enormous backlog and, in some cases, has resulted in the swearing of informations occurring *after* an appearance date causing inconvenience to defendants and the need to re-issue summonses with attendant multiple, unproductive court attendances.

Outlined below are some possible solutions that from our perspective would mitigate these issues.

- Assign Justices of the Peace to POA courts either in person or virtually. This should entail total mobility for all justices of the peace regardless of region.
- There are currently over 80 per diem justices of the peace and they should be utilized to the fullest. Exemption from their presiding 'cap', something allowed for, should be considered to address backlog. Per diem justices of the peace willing to accept POA assignments would go a long way to addressing backlog.
- Allow e-Hub access for POA court matters immediately, for the swearing of informations and issuing of summons to start addressing the timeliness of judicial administrative functions and paperwork.
- Launch early resolution, trial and paperwork blitzes to address backlog. Make judicial dependant paperwork a mandatory part of court assignments.
- Use your legislative authority as Attorney General to fast track section 11 of the POA to proclaim the re-opening amendments and, amend the early resolution process in section 5 of the PA to permit the clerk of the court to enter convictions.
- Together with the Ontario Court of Justice, commit to convening a 'Justice Summit' on POA where all stakeholders can address the considerable issues facing our courts.

Minister, it is not inconceivable that hundreds if not thousands of serious charges are at risk of being withdrawn either by prosecutors or as the result of a court ruling on 11b of the Charter as it applies to old POA cases.

We are very willing to be part of the solution and welcome a further conversation with you or your staff on how we can work together. We look forward to your response.

Sincerely,



Mayor John Creelman  
Town of Mono



Mayor Allan Thompson  
Town of Caledon

**Copy to:**

**The Honourable Sylvia Jones, MPP Dufferin Caledon**

**The Honourable Lise Maisonneuve, Chief Justice, Ontario Court of Justice**

**The Honourable Paul R. Currie, Regional Senior Justice, Central West Judicial District**

**Her Worship Marsha Farnand, Regional Senior Justice of the Peace**



**VICTOR FEDELI, MPP**  
**Nipissing**

3  
Constituency Office:  
219 Main Street East  
North Bay, Ontario P1B 1B2  
Tel: (705) 474-8340  
Fax: (705) 474-9747  
Email: vic.fedeli@pc.ola.org  
Web: www.fedeli.com

January 27, 2022

Township of Nipissing  
45 Beatty Street  
Nipissing ON P0H 1W0

**Re: Resolution R2022-06 National Child Care Program**

Thank you for sending the Resolution # R2022-06 regarding the National Child Care Program.

Our government remains committed to getting a fair deal, not just any deal done with the federal government. That is why, during these negotiations, our objective is to achieve a fair deal for Ontario families.

As it stands, the current offer from the federal government is insufficient to provide Ontario families with \$10/day childcare consistent with the federal government's promise, nor is it sufficient to ensure sustainable and affordable child care in the long term. Resolving these issues with the Trudeau Liberal government is critical for our government in order to deliver long-term, sustainable child care for Ontario families.

We want to ensure that any deal recognizes the unique composition of our system, including full-day kindergarten, as well as our multi-stakeholder childcare delivery system. Ontario should not be penalized for providing more than other provinces.

Our government has provided the necessary financial analysis to the federal government, and will continue to vigorously make this case to the federal government in order to reduce child care costs, costs that rose by over 40% under the former Del Duca-Wynne government.

Our government, under the leadership of Premier Ford has demonstrated a willingness and the ability to successfully negotiate fair deals with the federal government on behalf of Ontarians. From the Safe Restart Agreement, to GTA subways and the Hamilton LRT, our government knows we can make a good deal for Ontario.

We will continue to negotiate in good faith with the federal government to get a fair deal for Ontario families.

Sincerely,

A handwritten signature in black ink, appearing to read "Vic Fedeli".

Vic Fedeli  
MPP Nipissing

Ministry of Finance  
Office of the Minister

Ministère des Finances  
Bureau du ministre



7<sup>th</sup> Floor, Frost Building South  
7 Queen's Park Crescent  
Toronto ON M7A 1Y7  
Telephone: 416-325-0400

7<sup>e</sup> étage, Édifice Frost Sud  
7 Queen's Park Crescent  
Toronto ON M7A 1Y7  
Téléphone: 416-325-0400

January 28, 2022

Mr. Jamie McGarvey  
President  
Association of Municipalities Ontario (AMO)  
200 University Avenue, Suite 801  
Toronto, Ontario  
M5H 3C6

Dear Mr. McGarvey:

I am writing regarding payment in lieu of taxes (PILTs) on federal properties.

As you are aware, the federal government and some Crown corporations have indicated to municipalities that they may not make PILTs on their properties at the education tax rates prescribed in Ontario Regulation 400/98.

Given that these rates apply to properties for which education taxes are retained by municipalities, the Province is deeply concerned that this federal decision would have a significant financial impact on a number of municipalities across the province.

To encourage the federal government to pay at the regulated rates, the Province has issued a technical bulletin and a corresponding legislative change that clarify that the regulated rates would be applicable to PILTs properties if such properties were taxable. In addition, Ministry staff have engaged with federal staff on this issue.

I have also written to Minister Freeland in the Department of Finance and Minister Tassi in the Department of Public Services and Procurement to strongly encourage the payment of PILTs according to the rates set in regulation but have not received a response. I have recently written again to Minister Freeland and Minister Tassi to stress the importance of this matter.

The Province is supportive of municipalities that have continued to press the federal government and emphasize the impacts this decision would have for municipalities. I understand that Ministry of Finance staff have been working closely with municipal staff on this issue. I encourage both AMO and individual municipalities to reach out and seek a resolution from the federal government on this important matter.

.../cont'd



Sincerely,

A handwritten signature in black ink, appearing to read "Peter Bethlenfalvy". The signature is fluid and cursive, with a prominent loop at the end.

**Peter Bethlenfalvy**  
**Minister of Finance**

c: The Honourable Steve Clark, Minister of Municipal Affairs and Housing

*Township of Nipissing Recreation Committee  
Minutes*

Jan 10, 2022

Start Time 19:00 at the Nipissing Community Center (Zoom)

COVID Precautions in place

• **Present:** James Scott, Liz Moore, Shawn Hughes, Andrew Barry, Shelly Foote

• **Absent:** Kerry Kloiber, Ron Phillips, Kathy Shaw, Chris Johnston, Steph Duchesne

1. **Meeting called to order:** 19:05

2. **Declaration of Pecuniary Interest:** None

3. **Acceptance of Agenda:** Andrew Barry Liz Smith

4. **Acceptance of Previous Minutes:** Liz Smith  
Shawn Hughes

**5. Business Items from previous Meeting:**

I. New Sign for Heritage Park Waiting on Grant

II. Feb 21/22 Family Fun Skate Hot Choc, Fireworks  
& Fun

Liz to donate Hot Chocolate & Cups, Coffee Urns  
needed from Community Center, No snacks due to  
COVID & Garbage concerns

Plastic table needed for Hot Choc (small one from the  
office)

James to donate wood for Bonfire & Shawn to donate  
fire pit rims x2

Flyer to be created and distributed at schools

Tom & Shelly Foote will work on music for the skate

III. Paint Night Steph was looking into someone to  
facilitate activity if it isn't possible Shawn will reach  
out to his contact once again.

**6. New Business**

I. First Grant Received for play ground equipment \$75,000  
Still waiting on word for 2<sup>nd</sup> grant for rink upgrades  
Asking for my ideas for February Meeting

II. Budget Ideas

Jean- Paul – conversation needed to discuss fitness

center

Commercial dishwasher – to be looked to decide on repair needs – when will it need to be budgeted for and exactly what is wrong with it – we currently have 1 working dishwasher

III. 2 Outside lights need to be replaced at the ice Shack (Burnt Out)

Working on estimate for a bulb replacement until we get word about grant.

IV. Any needed items or requests need to be presented before the end of the month

V. Soccer Nets would be part of second grant

**7. Bottle Drive Update:** Committee member, Firefighters have picked up empties twice

Liz suggested a more structured timetable and pick up more often

**8. Next Meeting:** February 7, 2022

**9. Adjournment:** &:25 pm Andrew  
Barry Shawn Hughes

## Kris Croskery - Hodgins

---

**From:** ca.office (MECP) <ca.office@ontario.ca>  
**Sent:** Wednesday, January 26, 2022 11:43 AM  
**Subject:** Regulatory and Policy Proposals under the Conservation Authorities Act – Ministry of the Environment, Conservation and Parks

Ministry of the Environment,  
Conservation and Parks  
Conservation and Source Protection  
Branch  
14<sup>th</sup> Floor  
40 St. Clair Ave. West  
Toronto ON M4V 1M2

Ministère de l'Environnement, de la  
Protection de la nature et des Parcs  
Direction de la protection de la nature et des  
sources  
14<sup>e</sup> étage  
40, avenue St. Clair Ouest  
Toronto (Ontario) M4V 1M2



Our government is committed to ensuring that conservation authorities are focused on helping protect people and property from natural hazards, the conservation and management of conservation authority-owned lands, and their roles in drinking water source protection.

To implement recent changes made to the *Conservation Authorities Act* (CAA), three new regulations were filed on October 1, 2021 as part of the first phase of regulations. These regulations set out details of the new framework for programs and services that support the core mandate of conservation authorities and consolidated the 'conservation area' regulations.

Building on that progress and to support a smooth transition by conservation authorities to the new funding framework by January 1, 2024, the second phase of regulatory and policy proposals have been posted for consultation on the Environmental Registry of Ontario ([notice number 019-4610](#)). The government is making these proposals to improve overall governance, oversight, transparency, and accountability of conservation authority operations, and the proposals include municipal levy provisions, proposed budget process, and classes of programs and services for which conservation authorities can charge a fee.

The government is proposing regulations and a policy that would include:

- Details, through a Lieutenant Governor in Council regulation, governing the apportionment by conservation authorities of their capital costs and operating expenses to be paid by their participating municipalities through municipal levies, as well as related conservation authority budgetary matters, including requirements that conservation authorities distribute their draft and final budgets to relevant municipalities and make them publicly available – i.e. 'Municipal Levies regulation';
- Details, through a Minister's regulation, governing the methods available for CAs to determine costs specified municipalities may need to contribute for the authority's mandatory programs and services under the *Clean Water Act, 2006*, and the *Lake Simcoe Protection Act, 2008* – i.e. 'Determining Amounts Owed by Specified Municipalities regulation';
- Classes of programs and services, through a Minister's published list, in respect of which a conservation authority may charge a user fee – i.e. 'Fee Classes Policy', and
- Requirements to increase transparency of authority operations.

The ministry will be hosting a webinar focused for municipalities and municipal associations, as well as general webinars, to provide an overview of the proposals and answer any technical questions you may have about the proposals. Please distribute this email to relevant municipal staff. These webinars will take place on the dates and times listed below:

- Municipalities Focused Webinar: February 8, 2022, 2:00 p.m. – 3:30 p.m.
- Webinar Session 1: February 4, 2022, 10:00 a.m. – 11:30 a.m.
- Webinar Session 2: February 10, 2022, 10:30 a.m. – 12:00 p.m.

If you wish to attend a webinar, please register by emailing [ca.office@ontario.ca](mailto:ca.office@ontario.ca) with the subject line "CAA Phase 2 Webinars" and indicate your preferred session date. You will receive a reply to your email with information on how to join.

Thank you in advance for your input. You can reach the Conservation Authorities Office at [ca.office@ontario.ca](mailto:ca.office@ontario.ca) if you have any questions.

Sincerely,

Kirsten Corrigan  
Director, Conservation and Source Protection Branch



**Library Board Minutes**  
**November 22, 2021 at 5:30 pm**

**Attendance via Zoom:** Tina Martin, Steve Kirkey

**In-person:** Bob Elliott, Bernadette Kerr, Debbie Piekarski, Debbie Piper, Doug Walli, Gloria Brown, Marie Rosset

**1. Respect and Acknowledgement Declaration Read by CEO**

**2. Disclosure of pecuniary interest – none**

**3. Approval of general consent motion:**

**Motion # 2021-23 Elliott-Piekarski:** That the Consent Agenda for November 2021, which includes:

- a) the November 22, 2021 agenda,
- b) the Minutes for the September 27, 2021 meeting,
- c) the Financial Report for September, October 2021,
- d) and the Library Report for August, September, October 2021, be adopted as presented.

**4. Business Arising**

**a) Current Library Services Update**

As per the Provincial mandate:

- The library is open to the public at 100% capacity (we seldom have more than 5 people at a time) no passport required to browse, all COVID protocol observed (2 meters, and masks)
- Computers are available to the public – one hour time limit – vaccine passport required.
- Lifelab services continue to operate Mondays and Thursdays from 8am to 12pm under appropriate safety protocols.
- Several groups (Book Club, French, Rug hookers, Knitters, Tech Help, and Friends of the Library) are now meeting at library – vaccination passport required for everyone 12 and over
- Children programming will restart in January 2022.

**b) New Schedule Proposal**

- The library plans to open fully in January 2022. The approved new schedule, is as follows:  
Monday, Wednesday and Friday 10am-5pm;  
Tuesday and Thursday 10am-7pm and  
Saturday 10am-2pm.

By cutting on evening hours, we were able to add Wednesday to the schedule, something our patrons have been requesting for years. This modification totals 42 hours, one more hour per week than pre-pandemic.

**Motion # 2021-24 Piekarski-Kerr:**

That the Board approves the new Schedule B starting in January 2022

**c) Board Meeting Starting Time**

Moving forward the Board meetings will start at 6pm. It is more convenient for the majority of members.

**d) Trillium Resilience Grant**

Marie is working with Kim Bester to complete the application. Deadline is December 8, 2021.

**e) Little Free Library (LPL)**

A LPL is now featured at Memorial Park at the corner of Main and Memorial Park Drive. Alex Degagné built it with the help of his father, André, for his volunteer hours.

**5. Correspondence**

None to report.

**6. Committee Reports**

**a) Property Committee Report**

- i. Indoor ventilation – Harwood Plumbing and Heating, who installed the huge ventilator in our storage room during our renovations in 2018, came to assess the requirements for the library to have proper ventilation to address COVID-19. He identified the issue - fix the faulty furnace fan controls at the cost of \$597, which we opted to do immediately for the safety of the staff and patrons. The library now has safe ventilated air throughout the whole building.
- ii. Accessible Parking spot – the area was repaired by the paving company and is no longer a problem. We are grateful to the Municipality of Powassan Public Works for looking after the issue.

**b) Financial Committee**

- The financial Committee plans to meet in January to discuss and finalize the 2022 Budget

**c) Policy Committee Report**

**i. Strategic Plan 2023-2027**

The process to renew our Strategic Plan will begin in 2022. The Board will form a Strategic Plan Committee in early 2022. It will consist of at least a couple of Board members, two volunteers from the public, and the CEO.

**ii. RES-04 Health & Safety Policy** was reviewed with no changes.

**iii. RES-07 Code of Conduct Policy** was reviewed with no changes.

**iv. GOV-08 Terms of Reference: Property Committee**

**Motion # 2021-25 Piekarski-Elliott:** That the GOV-08 Terms of Reference: Property Committee be adopted as presented

**v. SERV-03 Children and Teens' Services Policy** was reviewed with no change

**vi. Vaccine Mandate Policy**

**Motion # 2021-26 Elliott-Brown:** That the Municipality of Powassan Vaccine Mandate Policy be adopted for the Powassan & District Union Public Library with the required date to

be fully vaccinated with a Health Canada or World Health Organization recognized COVID-19 vaccine by November 30 2021, instead of the original December 31, 2021.

**d) Friends of the Library Report**

The Friends August /September and October minutes were presented. They are planning a Christmas basket auction, starting December 7, 2021, and donated \$200 to cover some of the costs of this year's Christmas StoryWalk.

**7. New Business**

**a) New Xerox Contract**

The library's photocopier is being updated. It will reduce the monthly costs and be more efficient.

**b) Personnel Designations**

Currently the library has only two designation levels, the CEO and all other staff members at the Library Clerk level. Marie would like to add a junior level and a Head Librarian level. It would allow for greater recognition of actual performed work and allow for more flexibility in remuneration. This idea was agreed in principle, further discussion to be held regarding duties and remuneration for these new position descriptions

**c) Upcoming November Events:**

**- Christmas StoryWalk**

A Christmas Storywalk is now up in downtown Powassan. It starts at the LFL at Main and Memorial Park Drive and is featured in the windows of 16 businesses on Main Street.

**- Holiday Reading Challenge:** Families read a Holiday book a day from December 1<sup>st</sup> to Christmas, record it on a calendar and return it to the Library to be entered in a draw

**- Santa's Library Visit**

His visit will be on December 7 from 5:30pm to 7. It will be done with all safety protocols in place.

**- Children Craft Event** on December 17 at 5:30pm.

**8. Adjournment**

**Motion # 2021-27: Brown:** That the November 22, 2021 meeting be adjourned at 6:50 pm.

**Next Meeting: Monday, January 24, 2022 at 6:00pm**

Chairperson:   
Kristine Martin, Chair

Secretary:   
Marie Rosset, CEO





**Library Board Minutes  
January 24, 2022 @ 6 pm**

**Attendance via Zoom:** Tina Martin, Gloria Brown, Bob Elliott, Bernadette Kerr, Steve Kirkey, Debbie Piekarski,

**In-person:** Debbie Piper, Doug Walli, Marie Rosset

**1. Respect and Acknowledgement Declaration Read by CEO**

**2. Disclosure of pecuniary interest – none**

**3. Approval of general consent motion:**

**Motion # 2022-01 Kirkey-Martin:** That the Consent Agenda for January 2022, which includes:

- a) The January 24, 2022 agenda,
  - b) the Minutes for the November 22, 2021 meeting,
  - c) the Financial Report for November, December 2021,
  - d) and the Library Report for November, December 2021,
- be adopted with modifications to the minutes of November 22, 2021.

**4. Business Arising**

**a) Current Library Services Update**

Due to the new Omicron restriction and following the Provincial mandate the library returned to:

- Open to the public at 50% capacity, no passport required to browse, all COVID protocol observed (2 meters, and masks)
- Computers available to the public – one hour time limit – vaccine passport required.
- Lifelab services continue on Mondays and Thursdays from 8am to 11pm under appropriate safety protocols. (Regular 8-12 hours will resume shortly)
- All current events done virtually until mid February (Book Club, French, Friends of the Library, Library Board)
- Other groups will return to normal schedules mid-February – vaccination passport required for everyone 12 and over

**b) New Schedule Proposal**

Due to the new Omicron restrictions the expansion of hours did not occur. The timing of this new schedule will be re-evaluated.

**c) Trillium Resilience Grant**

Waiting for decision – end of March

**d) Audit**

New Auditor – Jessica Dion CPA, CA from Baker Tilly

Library Audit is scheduled for January 28, 31 and February 1, 2022.

**e) Yearly Grant Applications**

- Federal Canada Summer Jobs (CSJ) – applied for 2 positions, grant covers 100% of wages.
- Provincial Summer Experience Program (SEP) – application deadline is February 17, covers 100% of wages.

**5. Correspondence**

Letter sent from Restoule LSB along with payment of their 2021-2022 library fees.

**6. Committee Reports**

**a) Property Committee Report**

**i. Roofing damage – December 15, 2021.**

The west side of the library' roof was impaled by a tree branch from the neighbour's property. A passing trucker reported it and the appropriate action was taken. The roof was patched temporarily (total cost \$500) and the area will be fixed this spring. Very little water damage occurred, we were lucky. CEO will talk to neighbour, discuss ways to mitigate any future damage.

**b) Financial Committee**

- i. The 2022 Budget was discussed. The three Councillors and Board Members informed the Board that each of their Councils are not willing to approve any Library budget increase this year due to their general lack of funds following the pandemic.
- ii. A 1 or 2% wage increase, as well as a staff re-organization are being considered. It was suggested that any additional cost be covered with the small reserves the library was able to accumulate these past two years.
- iii. Marie has been tasked to seek comparable job descriptions and wages for some of the positions at the library.

**c) Policy Committee Report**

**i. Strategic Plan 2023-2027**

The process to renew our Strategic Plan will begin this year. Marie will start the process in a few months. Two well-qualified volunteers have been identified to join the committee.

**ii. RES-18 Reopening Plan/Procedure – Phase 4 and RES-17 Face covering Policy**

These two policies were presented and it was recommended they be reviewed further making them clearer and stronger leaving no room for ambiguity.

**iii. Appendix A: Kitchen COVID Safety Protocols for Kitchen Facility Use**

**Motion # 2022-02: Martin-Piper:** That the Appendix A: COVID Safety Protocols for Kitchen Facility Use be approved as presented.

**iv. Appendix B: COVID Safety Protocols Check List**

**Motion # 2022-03: Martin-Piper:** That the Appendix B: COVID Safety Protocols Check List be approved as presented.

**d) Friends of the Library Report**

Gloria Brown gave a summary of the contributions done by the Friends in 2021. A total of \$2,200 was donated.

- i. \$700 toward a new smaller sink and cabinet behind the front desk.
- ii. \$1,500 towards the Story Walk and the Little Free Library Projects.

The Board was very grateful to the Friends for their generosity.

**7. New Business**

**a) Personnel Designations**

- See #6. b) Financial Committee iii.

**b) Upcoming Events:**

- Due to the current uncertainty, the library is continuing its virtual programming and is currently featuring an online art contest.

**8. Adjournment**

**Motion # 2021-27: Piper:** That the January 24, 2022 meeting be adjourned at 7:40 pm.

**Next Meeting: Monday, February 24, 2022 at 6:00pm**

**Chairperson:** \_\_\_\_\_  
**Kristine Martin, Chair**

**Secretary:** \_\_\_\_\_  
**Marie Rosset, CEO**



**NOMA, FONOM, and NOSDA met jointly with government at ROMA to discuss the Mental Health, Addictions, and Homelessness Crisis in the North**

For release: January 26, 2022

The Northwestern Ontario Municipal Association (NOMA), the Federation of Northern Ontario Municipalities (FONOM), and the Northern Ontario Service Deliverers Association (NOSDA) jointly discussed the crisis of Homelessness, Mental Health, and the Opioid Crisis with the Provincial Government yesterday at the ROMA Conference. NOMA President Wendy Landry, FONOM President Danny Whalen, and NOSDA Chair Michelle Boileau shared with the six Provincial Ministers, Associate Minister, and two Parliamentary Assistants the experiences in our communities. Danny Whalen commented, **“having the three organizations coming together today with over 20 individuals represented on the call shows just how important this is and the need to address these issues in the North.”**

The three organizations shared with government a research paper written by the Northern Policy Institute titled “Solving the Homelessness, Mental Health and Addictions Crisis in the North”. This paper provided 8 recommendations: provide long-term funding for capital repairs on community-housing units, amend the Health Protection and Promotion Act, 1990 to define a ‘Northern Service Hub’ and provide additional funding to these hubs, establish a joint taskforce to collect data and intelligence on the underlying and systematic retention issues of healthcare professionals in Northern Ontario, support new and existing ‘Housing First’ programs, support new and existing Indigenous culturally sensitive community-housing facilities, establish a ‘Northern Mental Health and Addictions Centre of Excellence’ to address the unique challenges of service and program delivery in Northern Ontario, contract a third-party operator for interfacility patient transfers to relieve the workload of paramedics, and establish mandated Mobile Crisis Intervention Teams in municipalities throughout Northern Ontario.

President Wendy Landry commented **“it is important to take an all of government approach, to manage and find made in the North solutions to the Mental Health and Addictions Crisis”**. Michelle Boileau commented, **“we want to work with this government to ensure the right resources are put in the right communities to reach people who need the resources where they live”, further “above all, we ask that this government recognize municipalities and NOSDA as a partner in our collective efforts to address the growing mental health and addiction challenges.”**

The three organizations shared personal experiences from their own communities to paint a picture of what the mental health, addictions, and homelessness crisis looks like and how it is affecting people in every community across Northern Ontario. We are greatly appreciative of all the hard work and funding the government has given to help those in the North get the support they need but much more work is needed to ensure every person is receiving the best level of service regardless of where they live.

FONOM President  
Danny Whalen  
705-622-2479

NOMA President  
Wendy Landry  
807- 626-6686

NOSDA Chair  
Michelle Boileau  
705-465-5026

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**The Golden Sunshine Municipal Non-Profit Housing Corporation  
Minutes of the Board of Directors Meeting  
2021-08**

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**Tuesday December 14, 2021**

**A regular meeting of the Golden Sunshine Municipal Non-Profit Housing Corporation board was held on Tuesday December 14, 2021**

**Present: Dave Britton, Doug Walli, Bernadette Kerr, Debbie Piekarsk, Zlgmas Rybij, Shelley Nickerson and Amber McIsaac - Temporary Property Manager**

**1. Call to order**

**Resolution No. 2021-53– Moved by Bernadette, seconded by Debbie that the meeting was called to order at 9:30 a.m. Carried**

**2. Additions to Agenda – None**

**3. Approval of the Agenda**

**Resolution No. 2021-54– Moved by Debbie, seconded by Bernadette that the agenda be adopted as presented. Carried**

**4. Conflict of Interest Disclosure – No conflict of interest**

**5. Approval of the Minutes from November 9, 2021 board meeting**

**Resolution No. 2021-55– Moved by Doug seconded by Bernadette that the minutes from the Board meeting on November 9, 2021 are adopted as presented. Carried**

**6. Business arising**

**a) DPSSAB Contract Agreement**

**Contract Agreement from the Parry Sound District Social Services Administration Board presented and a discussion took place.**

**Resolution No. 2021-56– Moved by Debbie seconded by Zigmas that GSMNP accepts the contract agreement as presented with the PSDSSAB, starting January 1, 2022 to December 31, 2024. Carried**

**b) Retaining Wall**

A quote from Evan Hughes Excavating in the amount of \$26, 680.00 plus HST was presented to the board to replace the current wood retaining wall with pre-engineered concrete blocks. The wall needs to be replaced before the Make Up Air Unit/ HVAC system can be installed. No other contractors were able to provide quotes. The DPSSAB to provide funding for half the project and the other half will be paid for by the GSMNP from its capital reserves.

**Resolution No. 2021-57– Moved by Zigmas seconded by Debbie that the GSMNP accepts the quote as presented from Evan Hughes Excavating in the amount of \$26, 680.00 to replace the existing retaining wall to allow the installation of the new HVAC system. Carried**

**c) COCHI Funding**

An application for funding from the Canada- Ontario Housing Initiative was approved in the amount of \$44, 623.08 and must be used for repairs to the building. To meet the deadline all quotes needed to be submitted by the GSMNP before December 10<sup>th</sup>, 2021, to the PSDSSAB. The following quotes were presented to the board: Painting of fences and exterior of building, balcony repairs, upgrade exterior lighting, install automatic front doors.

**Resolution No. 2021-58– Moved by Debbie seconded by Doug that the GSMNP accepts the quote as presented from Meph's Masonry in the amount of \$29, 980 for balcony repairs. Carried**

**Resolution No. 2021-59– Moved by Doug seconded by Debbie that the GSMNP accepts the quote as presented from Jim's Locksmithing in the amount of \$4, 976.50 and Lawrence Electrical Services INC., in the amount of \$939.00 to install automatic operating doors at the main entrance of the apartment building. Carried**

#### **d) Budget**

A draft copy of the 2022 operating budget was presented. A discussion took place regarding the amount to be placed in the capital reserve fund at the end of the year and possibility of completing a capital project in 2021 with this year's surplus.

**Resolution No. 2021-60**– Moved by Doug seconded by Zigmas that the GSMNP accepts the quote as presented from Lawrence Electrical Services INC., in the amount of \$5, 500 to fix, upgrade and increase the parking lot lighting, under the expectation that the work can be completed, invoiced and paid for in the 2021 fiscal year. Carried

All other budget items differed to the next meeting. Amber to send a copy of the draft budget to the PSDSSAB before December 31, 2021.

#### **7. New Business**

##### **a) Resignation Letter**

Resignation letter from Sheila Hodgins was presented to the board. Amber to send a letter to Sheila thanking her for her time with the GSMNP and post a sign to all tenants in an effort to find a replacement.

##### **b) Move in, Move out Procedure**

The Tenant Hand Book Committee met in November and discussed the Move in and move out procedure. Debbie presented a template to the board asking for input in regards to creating this procedure. Amber will contact other apartment buildings to compare their process and create a streamlined procedure to present to the board at the next meeting for input and approval.

##### **c) Closed Session**

#### **8. Old Business**

##### **a) Letters Patent**

Letters Patent was previously submitted by Shelley and is approved.

#### **8. Correspondents**

##### **a) Managers Report**

Amber presented hydro costs to the board as requested from the previous meeting. A typical block heater costs on average for 5 months \$182.90 per parking space. A typical window air conditioner for 3 months costs \$234.00. Costs to maintain the parking lot have increased due to the town no longer providing winter maintenance. Mike Wagner and Rob Loy to provided winter

maintenance to the parking lot for 2021/2022. A discussion took place regarding a cost for tenant parking and possibility of increasing the yearly fee for tenant's air conditioners.

**Resolution No. 2021-62**– Moved by Debbie seconded by Bernadette that the GSMNP will introduce a parking fee of \$150 and \$100 for use of air conditioners for current tenants starting January 1, 2023 and for any new tenants for 2022. Carried

Amber to send out information to tenants as soon as possible to inform them of the changes.

Cleaning employee has been given an extra 15 hours for the month of December to provide deep cleaning in the building.

The board granted Amber 1 week off at Christmas time. Amber to communicate a plan with the board if working from home is needed in January based on possibility of school closures.

A \$200 cheque was presented to The Seniors of the Pines social committee for a Christmas dinner to be held on December 17<sup>th</sup>. Amber advised the committee to contact the health unit and follow all local public health guidelines.

**b) Financial Report –**

**Resolution No. 2021-63** – Moved by Debbie, seconded by Bernadette that the board approves the November 2021 Financials that were presented. Carried

**9. Next Board Meeting - Tuesday January 18, 2022 in the Common Room @ 9:30am**

**10. Adjournment**

**Resolution No. 2021-64**– Moved by Doug, seconded by Debbie that the board meeting be adjourned at 11:15. Carried

  
\_\_\_\_\_  
President, Dave Britton

  
\_\_\_\_\_  
Property Manager, Amber McIsaac





**TOWNSHIP OF NIPISSING**

**RESOLUTION**

**DATE: February 8, 2022**

**NUMBER: R2022-**

**Moved by**

**Seconded by**

**That the statement of accounts dated:  
January 20, February 3 and 4, 2022;**

**Totaling \$292,522.18 be approved.**

**For      Against**

**PIPER  
KIRKEY  
MARCHANT  
MOORE  
SCOTT**

**Carried**

**Mayor: TOM PIPER**