

***** AGENDA *****
Tuesday, March 7, 2023
Amended March 2, 2023
****START TIME 6:30 p.m.****

1. Disclosure of pecuniary interest.
2. Committee Reports.
3. Resolution: Adopt the minutes of the meeting held February 21, 2023.
4. Presentation of the 2022 Audited Financial Statements – Oscar Poloni, KPMG.
5. Resolution: Adopt the 2022 Audited Financial Statements as presented.
6. Presentation of the 2022 Landfill Monitoring Reports – Tim McBride, Pinchin.
7. Resolution: Receive the 2022 Landfill Monitoring Reports as presented.
8. Discussion: Landfill Waste Reduction Strategies and Programs.
9. Resolution: Appoint a member to the Nipissing Township Museum Board.
10. Resolution: Authorize purchase of Township of Nipissing apparel for Council members and staff.
11. Resolution: Authorize a donation to the Powassan Maple Syrup Festival.
12. Resolution: Adopt a revised Complaint Policy for the Township of Nipissing.
13. By-Law: Tax Ratios 2023.
14. By-Law: Adopt Amended Museum Manager position description.
15. Correspondence.
16. Accounts to pay.
17. By-Law: Confirming Proceedings of Council at its meeting held March 7, 2023.
18. Adjournment.

Council meetings will be held in person at 2381 Highway 654, Township of Nipissing Community Centre and 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, February 21, 2023

A regular meeting of the Township of Nipissing Council was held on Tuesday, February 21, 2023 starting at 6:30 p.m.

The meeting was held in person at the Township of Nipissing Community Centre, and livestreamed to the Township of Nipissing YouTube Channel.

Present: Mayor Tom Piper and Councillors Tom Butler, Shelly Foote, Stephen Kirkey and Dave Yemm.

Staff: Fire Chief-MLEO-CEMC Will Bateman; Operations Superintendent Dan MacInnis; Administrative Assistant-Deputy Clerk Kristin Linklater and Municipal Administrator-Clerk-Treasurer Kris Croskery-Hodgins.

Disclosure of pecuniary interest: None.

Committee Reports:

Councillor Stephen Kirkey: Powassan and District Union Public Library Board; North Bay Mattawa Source Water Protection Committee

Mayor Tom Piper: Eastholme Home for the Aged Board of Management; Golden Sunshine Non-Profit Housing Corporation

Note: An error was made in the numbering of the Resolutions during the meeting. The Minutes reflect the correct numerical order.

R2023-041 S. Kirkey, T. Butler:

That the minutes of the Council meeting held February 7, 2023, be adopted as published. **Carried.**

R2023-042 D. Yemm, S. Foote:

That we authorize the Municipal Administrator to sign Work Orders for the Small Business Lighting Program for lighting upgrades to the Community Centre, Public Works Garage, Township Office, Fire Station #1 and Fire Station #2.

Total cost to the Township of Nipissing will be \$1,419.84 for the Community Centre project and \$1,559.40 for the Fire Station #2 project. All other costs to be covered by the Incentive Program by IESO (Independent Electricity System Operator). **Carried.**

R2023-043 T. Butler, S. Kirkey:

WHEREAS Council approved the purchase of a Tandem Axle Diesel Truck, Resolution R2022-35; AND WHEREAS Council approved the method of purchasing to be via financing, Resolution R2022-58 approving the Capital Budget and Asset Management Forecast 2022-2023; AND WHEREAS the purchase price of the Tandem Truck was included in the 2022 Approved Budget, By-Law Number 2022-20 but delivery was not possible due to supply issues out of the Township's control;

NOW THEREFORE we authorize the Delivery of the 2023 Tandem Axle Diesel Truck per Resolution R2022-35 and the financing of the purchase in accordance with By-Law 2022-60(2). **Carried.**

R2023-044 D. Yemm, S. Foote:

That we authorize the sale of the 2005 Western Star Tandem Truck and Plow to the Corporation of the Township of Chisholm for the agreed upon price of \$25,000.00. **Carried.**

R2023-045 T. Butler, S. Kirkey:

THAT we authorize the Municipal Administrator and the Administrative-Assistant-Deputy Clerk to attend the AMCTO Zone 7 Spring meeting. **Carried.**

R2023-46 S. Foote, D. Yemm:

That we donate \$100 to the Powassan Agricultural Society for the 2023 Fall Fair. **Carried.**

R2023-47 S. Kirkey, T. Butler:

That we receive the 2022 Mayor and Councillors Remuneration and Expenses Summary as presented. **Carried.**

R2023-48 S. Kirkey, T. Butler:

That we donate \$1,000.00 to the Commanda Museum for 2023 Operations. **Carried.**

R2023-49: S. Foote, D. Yemm:

That we accept the resignation of Chris Johnston from the Township of Nipissing Recreation Committee and the Nipissing Township Museum Board effective immediately. **Carried.**

Preliminary review of the Draft 2023 Budget was presented to Council for discussion. Proposed increase of 5.5% on the tax levy provided.

Council reviewed the Township of Nipissing Complaint Policy for completeness and accuracy. Final draft to be placed on the March 7, 2023 Agenda for approval.

R2023-50 T. Butler, S. Kirkey:

THAT we pass By-Law Number 2023-15, being a By-Law to establish and/or continue a Fire Department.

Read a first, second and third time and passed this 21st day of February, 2023. **Carried.**

R2023-51 D. Yemm, S. Foote:

THAT we pass By-Law Number 2023-16, being a By-Law to provide for participation of the Township of Nipissing Fire Department in the Nipissing East Parry Sound Mutual Aid Association.

Read a first, second and third time and passed this 21st day of February, 2023. **Carried.**

R2023-52 S. Kirkey, T. Butler:

That we accept the correspondence as presented. **Carried.**

R2023-53 S. Foote, D. Yemm:

That the statement of accounts dated: February 16, 17 and 21, 2023; totaling \$448,131.39 be approved. **Carried.**

R2023-54 T. Butler, S. Kirkey:

That we pass By-Law No. 2023-17, being a by-law to confirm the proceedings of Council at its meeting held on February 21, 2023.

Read a first, second and third time and passed this 21st day of February, 2023. **Carried.**

R2023-55 D. Yemm, T. Butler:

That the meeting be adjourned. Time: 8:04 p.m. Next regular meeting to be held March 7, 2023.

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, 2022

DRAFT

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Financial Statements

Year ended December 31, 2022

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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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's financial statements.

Municipal Administrator-Clerk-Treasurer

INDEPENDENT AUDITOR'S 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, 2022
- 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, 2022, 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's 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 auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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

March 7, 2023

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash	\$ 2,121,156	\$ 3,639,626
Short-term investments (note 3)	2,010,156	5,152
Taxes receivable	154,334	127,639
Accounts receivable (note 4)	181,508	116,014
	<u>4,467,154</u>	<u>3,888,431</u>
Financial liabilities		
Accounts payable and accrued liabilities	256,140	250,621
Deferred revenue (note 5)	229,076	240,626
Municipal debt (note 6)	679,656	462,774
Landfill closure liabilities (note 7)	1,898,322	1,331,871
	<u>3,063,194</u>	<u>2,285,892</u>
Net financial assets	1,403,960	1,602,539
Non-financial assets		
Tangible capital assets (note 8)	18,319,924	18,037,644
Prepaid expenses	53,196	46,670
Inventories	169,555	98,498
	<u>18,542,675</u>	<u>18,182,812</u>
Commitments (note 17)		
Accumulated surplus (note 9)	\$ 19,946,635	\$ 19,785,351

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, 2022, with comparative information for 2021

	Budget 2022 (note 14)	Actual 2022	Actual 2021
Revenues:			
Municipal taxation	\$ 2,942,197	\$ 2,970,218	\$ 2,810,551
Government transfers and grants (note 11)	999,296	1,091,775	767,137
Transfer from obligatory gas tax reserve fund	108,276	124,795	96,212
Other	105,100	285,152	135,242
User fees	111,438	151,747	152,024
	4,266,307	4,623,687	3,961,166
Expenses:			
General government	583,425	630,786	568,811
Protection to persons and property	829,240	859,442	851,824
Transportation services	1,401,823	1,365,339	1,532,429
Environmental services	328,608	336,012	302,682
Health, social and family services	512,548	511,249	487,276
Recreational and cultural services	196,604	187,096	133,337
Planning and development	5,000	6,028	7,358
	3,857,248	3,895,952	3,883,717
Annual surplus before the undernoted	409,059	727,735	77,449
Landfill closure liability expense	-	(566,451)	(566,393)
Gain on disposal of tangible capital assets	-	-	3,214
Annual surplus (deficit)	409,059	161,284	(485,730)
Accumulated surplus, beginning of year	19,785,351	19,785,351	20,271,081
Accumulated surplus, end of year	\$ 20,194,410	\$ 19,946,635	\$ 19,785,351

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, 2022, with comparative information for 2021

	2022	2021
Annual surplus (deficit)	\$ 161,284	\$ (485,730)
Acquisition of tangible capital assets	(976,177)	(646,023)
Amortization of tangible capital assets	693,897	672,135
Gain on sale of tangible capital assets	-	(3,214)
Proceeds on sale of tangible capital assets	-	130,000
	(120,996)	(332,832)
Acquisition of prepaid expenses and inventory of supplies	(222,751)	(145,168)
Consumption of prepaid expenses and inventory of supplies	145,168	198,246
	(77,583)	53,078
Change in net financial assets	(198,579)	(279,754)
Net financial assets, beginning of year	1,602,539	1,882,293
Net financial assets, end of year	\$ 1,403,960	\$ 1,602,539

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, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 161,284	\$ (485,730)
Items not involving cash:		
Amortization of tangible capital assets	693,897	672,135
Gain on sale of tangible capital assets	-	(3,214)
Increase in landfill closure liabilities	566,451	566,393
	1,421,632	749,584
Change in non-cash assets and liabilities:		
Decrease in taxes receivable	(26,695)	25,044
Decrease (increase) in accounts receivable	(65,494)	62,957
Increase (decrease) in accounts payable and accrued liabilities	5,519	31,265
Increase in prepaid expenses	(6,526)	(10,149)
Decrease (increase) in inventories	(71,057)	63,227
Decrease (increase) in deferred revenue	(11,550)	116,471
Net change in cash from operating activities	1,245,829	1,038,399
Financing activities:		
Proceeds on issuance of municipal debt	331,788	139,645
Principal repayments on municipal debt	(114,906)	(86,151)
Net change in financing activities	216,882	53,494
Capital activities:		
Proceeds on sale of tangible capital assets	-	130,000
Acquisition of tangible capital assets	(976,177)	(646,023)
Net change in cash from capital activities	(976,177)	(516,023)
Investing activities:		
Decrease (increase) in short-term investments	(2,005,004)	1,999,949
Net change in cash from investing activities	(2,005,004)	1,999,949
Net change in cash	(1,518,470)	2,575,819
Cash, beginning of year	3,639,626	1,063,807
Cash, end of year	\$ 2,121,156	\$ 3,639,626

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, 2022

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 12).

(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, 2022

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, 2022

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, 2022

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:

	2022	2021
North Bay Parry Sound District Health Unit	\$ 56,651	\$ 54,849
District of Parry Sound Social Services Administration Board	168,831	167,296
Eastholme, Home for the Aged	133,352	126,374
	<u>\$ 358,834</u>	<u>\$ 348,519</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.

	2022	2021
GIC - 1.00% due February 22, 2023	\$ 5,156	\$ 5,152
GIC - 2.49% due April 3, 2023	5,000	-
GIC - 1.60% due April 14, 2023	2,000,000	-
	<u>\$ 2,010,156</u>	<u>\$ 5,152</u>

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

4. Accounts receivable:

Accounts receivable consist of the following:

	2022	2021
GST/HST recoverable	\$ 140,736	\$ 110,611
Other	40,772	5,403
	\$ 181,508	\$ 116,014

5. Deferred revenue:

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

	2022	2021
Parkland	\$ 120,680	\$ 118,428
Federal gas tax	108,396	122,198
	\$ 229,076	\$ 240,626

The continuity of deferred revenue is as follows:

	2022	2021
Balance, beginning of year	\$ 240,626	\$ 124,155
Add amounts received:		
Federal gas tax	108,276	108,276
Federal gas tax top up	—	104,088
Federal gas tax adjustment	21,136	—
Investment income	4,970	318
	134,382	212,682
Less transfer to operations:		
Federal gas tax revenue earned	(145,932)	(96,211)
Balance, end of year	\$ 229,076	\$ 240,626

Included within cash are restricted amounts of \$229,071 (2021 - \$222,584) with respect to the above obligatory reserve funds.

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

6. Municipal debt:

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

	2022	2021
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.	\$ 20,476	\$ 28,587
Loan payable, interest at 2.67%, repayable in monthly installments of \$1,265 principal and interest, secured by a specified asset, due August 2025.	38,367	52,327
Loan payable, interest at 2.67%, repayable in monthly installments of \$5,244 principal and interest, secured by a specified asset, due September 2025.	187,433	244,360
Loan payable, interest at 3.50%, repayable in monthly installments of \$2,547 principal and interest, secured by a specified asset, due November 2026.	111,264	137,500
Loan payable, interest at 5.76%, repayable in monthly installments of \$6,377 principal and interest, secured by a specified asset, due October 2027.	322,116	–
	\$ 679,656	\$ 462,774

Principal due on municipal debt are as follows:

2023	\$ 168,231
2024	174,802
2025	178,056
2026	97,859
2027	60,708
	\$ 679,656

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

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 2.17% (2021 – 2.31%) for landfills with a time from closure under 30 years. The estimated total landfill closure and post-closure care expenditures are calculated to be \$1,898,322 (2021 - \$1,331,871). 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 16.5 years, and the estimated remaining capacity is 41,990 cubic meters, which is 77% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$1,742,641 (2021 - \$72,257). The estimated length of time for post-closure care is 25 years.

Bear Creek

The landfill is expected to reach its capacity in 3.4 years, and the estimated remaining capacity is 12,422 cubic meters, which is 31% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$2,163,602 (2021 - \$2,132,282). 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, 2022

8. Tangible capital assets:

Cost	Balance at December 31, 2021	Additions	Disposals	Balance at December 31, 2022
Land	\$ 342,322	\$ -	\$ -	\$ 342,322
Roads and bridges	26,485,298	359,347	-	26,844,645
Buildings	1,169,751	-	-	1,169,751
Vehicles	1,780,851	-	-	1,780,851
Equipment	1,456,264	616,830	-	2,073,094
Total	\$ 31,234,486	\$ 976,177	\$ -	\$ 32,210,663
Accumulated Amortization	Balance at December 31, 2021	Disposals	Amortization	Balance at December 31, 2022
Land	\$ -	\$ -	\$ -	\$ -
Roads and bridges	11,204,429	-	473,455	11,677,884
Buildings	573,380	-	26,651	600,031
Vehicles	720,659	-	87,043	807,702
Equipment	698,374	-	106,748	805,122
Total	\$ 13,196,842	\$ -	\$ 693,897	\$ 13,890,739
	Net book value, December 31, 2021			Net book value, December 31, 2022
Land	\$ 342,322			\$ 342,322
Roads and bridges	15,280,869			15,166,761
Buildings	596,371			569,720
Vehicles	1,060,192			973,149
Equipment	757,890			1,267,972
Total	\$ 18,037,644			\$ 18,319,924

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

8. Tangible capital assets (continued):

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
Total	\$ 30,924,175	\$ 646,023	\$ (335,712)	\$ 31,234,486
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
Total	\$ 12,733,633	\$ (208,926)	\$ 672,135	\$ 13,196,842
	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
Total	\$ 18,190,542			\$ 18,037,644

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

9. Accumulated surplus:

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

	2022	2021
Investment in tangible capital assets	\$ 17,640,268	\$ 17,574,870
Amounts to be recovered	(1,898,322)	(1,331,871)
Current fund	459,136	193,572
Reserve funds:		
Working capital	1,360,767	1,137,770
Capital	1,711,001	1,516,665
Solid waste closure and post closure	673,785	694,345
	3,745,553	3,348,780
	<u>\$ 19,946,635</u>	<u>\$ 19,785,351</u>

10. Operations of school boards:

Further to note 1 (a) (ii), the property taxes collected on behalf of the school boards are \$630,935 (2021 - \$618,082).

11. Government transfers and grants:

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

	2022	2021
Ontario Municipal Partnership Fund	\$ 629,400	\$ 619,000
OCIF	202,196	95,150
NORDS	195,359	—
FedNor	62,720	—
Modernization funding (recovery)	—	(13,718)
Safe Restart Program	—	20,000
ICIP	—	43,818
Other	2,100	2,887
	<u>\$ 1,091,775</u>	<u>\$ 767,137</u>

12. Trust funds:

Trust Funds administered by the Township amounting to \$136,648 (2021 - \$125,142) 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, 2022

13. Pension agreement:

The Township makes contributions to the Ontario Municipal Employees' Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 12 (2021 - 11) 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 2022 was \$70,004 (2021 - \$71,204) 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:

	2022
Annual surplus per budget approved by Council	\$ -
Less:	
Proceeds on issuance of long-term debt	(681,600)
Prior year surplus	(148,031)
	(829,631)
Add:	
Transfers to and from reserve funds	(231,061)
Debt principal repayments	142,021
Capital additions	1,327,730
	1,238,690
Surplus per revised budget	\$ 409,059

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 30th, and an amount not to exceed 25% of estimated revenues between October 1st and December 31st. The credit facility bears interest at the Royal Bank of Canada prime rate.

As of December 31, 2022, no funds were drawn against this credit facility.

16. Public sector salary disclosure:

During 2022, 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, 2022

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, 2022, the Township has paid \$160,000 (2021 - \$150,000) towards its total contribution.

18. 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.

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.

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2022

18. Segmented information (continued):

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.

DRAFT

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 19 - Segmented Information

Year ended December 31, 2022

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated amounts	Total 2022
Revenues:									
Municipal taxation	\$ -	-	-	-	-	-	-	2,970,218	\$ 2,970,218
Government transfers and grants	-	-	397,555	-	-	64,820	-	629,400	1,091,775
Transfer from obligatory gas tax reserve	-	-	124,795	-	-	-	-	-	124,795
Other	115,956	154,561	-	-	2,495	12,140	-	-	285,152
User fees	8,303	728	23,059	71,372	10,880	25,155	12,250	-	151,747
	124,259	155,289	545,409	71,372	13,375	102,115	12,250	3,599,618	4,623,687
Expenses:									
Salaries, wages and benefits	386,761	228,880	385,449	163,202	9,860	66,656	-	-	1,240,808
Materials	126,350	185,340	391,773	69,649	7,640	79,928	6,028	-	866,708
Contracted services	78,832	369,555	-	103,161	124,916	-	-	-	676,464
Interest	-	3,053	13,168	-	-	-	-	-	16,221
External transfers	-	-	-	-	368,833	33,021	-	-	401,854
Amortization of tangible capital assets	38,843	72,614	574,949	-	-	7,491	-	-	693,897
	630,786	859,442	1,365,339	336,012	511,249	187,096	6,028	-	3,895,952
Annual surplus (deficit) before the undernoted	(506,527)	(704,153)	(819,930)	(264,640)	(497,874)	(84,981)	6,222	3,599,618	727,735
Landfill liability expense	-	-	-	-	-	-	-	-	(566,451)
Gain on disposal of tangible capital assets	-	-	-	(566,451)	-	-	-	-	-
Annual surplus (deficit)	\$ (506,527)	(704,153)	(819,930)	(831,091)	(497,874)	(84,981)	6,222	3,599,618	\$ 161,284

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 19 - Segmented Information

Year ended December 31, 2022

		General			Health, Social and Family Services			Recreation and Cultural Services		Planning and Development		Total
		Government Services	Protection Services	Transportation Services	Environmental Services					Unallocated amounts		2021
Revenues:												
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
Expenses:												
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)
Gain (loss) on disposal of tangible capital assets		-	3,214	-	-	-	-	-	-	-		3,214
Annual surplus (deficit)	\$	(478,166)	(719,796)	(1,332,260)	(795,643)	(477,335)	(117,473)	5,392	3,429,551	\$		(485,730)



TOWNSHIP OF NIPISSING

RESOLUTION

DATE: March 7, 2023

NUMBER: R2023-

Moved by

Seconded by

That we receive the Final 2022 Annual Water Quality Monitoring Reports for the Bear Creek Landfill and Wolfe Lake Landfill from Pinchin as presented.

For Against

PIPER
BUTLER
FOOTE
KIRKEY
YEMM

DRAFT

Carried

Mayor: Tom Piper



TOWNSHIP OF NIPISSING

RESOLUTION

DATE: March 7, 2023

NUMBER: R2023-

Moved by

Seconded by

That we adopt Complaint Policy, Number 2019-02, Revision 1, as the Formal Complaint Procedure for the Township of Nipissing.

For Against

PIPER
BUTLER
FOOTE
KIRKEY
YEMM

Carried

Mayor: Tom Piper

TOWNSHIP OF NIPISSING POLICY			
Effective Date: January 1, 2019		Number: 2019-02	Revision: 1
Title: Complaint Policy			
Approved By: Resolution R2019-15 R2023-62			Page: 1 of 1

Purpose:

The Township recognizes the importance of public feedback and welcomes complaints as a valuable form of feedback regarding the Township's services, operations and facilities.

This policy provides a consistent and uniform process to respond to complaints. The information gained from complaints helps improve the quality of services provided by the Township.

Legislative Authority:

Section 11(1) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a municipality may provide any service or thing that the municipality considers necessary or desirable for the public. This policy is also intended to satisfy Bill 8 – *Public Sector and MPP Accountability and Transparency Act, 2014*.

Scope:

This policy applies to an expression of dissatisfaction related to municipal facilities, operational procedures, programs, services or staff.

Anyone who uses or is affected by Township services may make a complaint, including residents, people working in or visiting the Township, local businesses or community groups.

This policy does not address or apply to:

- Compliments
- Feedback
- Inquiries
- Requests for service
- Requests for accommodation
- Criticisms or anonymous complaints

This policy does not address or apply to (continued):

- Issues addressed by legislation, or an existing municipal by-law, policy or procedure
- A decision of Council
- Internal employee complaints
- Matters that are handled by tribunals, courts of law, quasi-judicial boards, etc.
- Outside boards and agencies

These items are handled through other mechanisms and processes.

Definitions:

Complainant – the person who is dissatisfied and filing the complaint.

Department Head – shall include the Municipal Administrator, Operations Superintendent and Fire Chief.

Head of Council – shall mean the Mayor of the Township.

Municipal Administrator – shall mean the most senior staff member with the designated tasks of a Chief Administrative Officer (CAO) as prescribed in Section 229 of the *Municipal Act*, 2001, S.O. 2001, c. 25, as amended.

Township – shall mean the Corporation of the Township of Nipissing.

Types of Complaints

Informal Complaints:

It is encouraged that individuals and municipal staff work to resolve issues or concerns before they become formal complaints. Informal complaints may be made in person, by phone, letter, email or fax.

It is the responsibility of municipal staff to attempt to resolve issues or concerns before they become formal complaints and identify opportunities to improve municipal services.

Formal Complaints:

A formal complaint is generated when an informal resolution cannot be successfully achieved. This will result in a file generated, an investigation undertaken and a decision made.

All complaints will remain confidential.

All complaints should be filed in a timely manner.

Formal Complaint Procedure

Filing a Complaint

The Complainant must submit a complaint in print form, which shall include the following information:

- Contact details for the Complainant, including name, address and telephone number
- Type of Complaint
- Details of the complaint (location, employee involved, resolution requested, enclosures, date complaint submitted)
- Signature and date, electronic signatures are accepted

Anonymous complaints will not be accepted.

Acknowledgement

Formal complaints shall be submitted to the Township Office. Upon receipt, the complaint will be acknowledged in writing within 7 (seven) calendar days.

The Clerk's Office will assess if the complaint falls within this policy as per the scope of this policy.

Investigation

All complaints are investigated by the appropriate Department Head. Complaints made against Department Heads shall be investigated by the Municipal Administrator. If a complaint is made against the Municipal Administrator, the Head of Council will investigate and may consult with Council or designate the Municipal solicitor to investigate.

The designated investigator shall review the issues identified and any relevant legislation, policies or procedures. As part of the investigation, all involved parties (Complainant, employee, etc.) may be interviewed by the investigator.

A complaint may be considered vexatious or frivolous if it is pursued in a manner that is reasonably perceived by municipal staff to be malicious, intended to embarrass or harass the recipient, or intended to be a nuisance. Where the complaint is considered frivolous and/or vexatious, the Department Head and Municipal Administrator may deem the file closed.

Decision

A decision will be made within 30 (thirty) calendar days upon acknowledgment of the complaint. The designated investigator shall provide a written response outlining the results of the investigation into the complaint.

The response shall note whether the complaint was substantiated and include any actions the Township may take as a result of the complaint.

If the designated investigator is unable to provide a response within 30 (thirty) calendar days, they shall notify the Complainant of the delay and provide an estimate of when a response will be provided.

Appeal

Once the Township has communicated the decision, there is no appeal process at the municipal level.

In the event complaints cannot be resolved through the Municipality's complaint process, they may be submitted to the Provincial Ombudsman's office in accordance with the provisions of Bill 8, Public Sector and MPP Accountability and Transparency Act, 2014.

Records Management and Privacy

All records relating to the complaint shall be maintained in accordance with the Township's record retention policy and schedule.

During the complaints process, all Township employees shall adhere to all applicable legislation regarding privacy in accordance with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA). Complainants should be aware that certain circumstances may indirectly identify them during an investigation.

Accountability Framework

The Municipal Administrator is responsible for ensuring compliance with this policy.

Policy Review

This Policy shall be reviewed at least once per term of Council.

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

BY-LAW NUMBER 2023-

A By-law to Set Tax Ratios for Municipal Purposes for the Year 2023

Whereas the Municipal Act, 2001, Section 308 (4) requires Councils to establish tax ratios;

And whereas the tax ratios determine the relative amount of taxation to be borne by each property class;

Now therefore the Council of the Corporation of the Township of Nipissing enacts as follows:

1. That for the taxation year 2023, the tax ratio for property in:

- (A) the residential/farm property class is 1.000
- (B) the new multi-residential class is 1.000
- (C) the multi-residential class is 0.2500
- (D) the commercial occupied property class is 0.9083
- (E) the commercial exc. Land property class is 0.635810
- (F) the commercial vacant land property class is 0.635810
- (G) the farmlands property class is 0.2500
- (H) the managed forest property class is 0.2500
- (I) the industrial occupied property class is 0.2698
- (J) the industrial exc. Land property class is .0175370
- (K) the industrial vacant land property class is 0.175370
- (L) the landfill property class is 0.862195;

2. That this by-law shall come into force and take effect on the day of the final passing.

Read the first, second and third time and passed this 7th day of March, 2023.

THE CORPORATION OF THE TOWNSHIP OF
NIPISSING

Tom Piper, Mayor

Kris Croskery-Hodgins, Municipal Administrator

TOWNSHIP OF NIPISSING

POSITION DESCRIPTION Season Contract Position

Appendix "A" to By-Law Number
2023-

Passed March 7, 2023

Position: Museum Manager	Date Approved:
Reports to: Municipal Administrator	Approved By:
Position #: 2016-C008	Revision Date: November 26, 2018 March 7, 2023

POSITION SUMMARY:

This position has a dual reporting relationship to both the Municipal Administrator and the Museum Board of Directors. This position is responsible for the seasonal operation of the Township's Museum (From May to October – open for operations June to August, Wednesday through to Sunday).

The position acts as a link between community and tourism engagement through the celebration of the Township's history, highlighting the recreational and rural value to the region. The position is responsible for the operation of the museum through the exhibits of the historical information, preservation of the antiquities, collection and safeguarding of information and providing an engaging platform to share the experience with residents and guests. In additions, the incumbent is responsible for the efficient operation of the retail side of the museum, the candy and gift store. Maintaining inventory, presentation and cleanliness are the priorities.

MAJOR DUTIES AND RESPONSIBILITIES:

- Overall hands-on leadership ensuring success of museum events, fundraising and programming.
- Supervision and leadership of students and/or volunteers in the operation of the museum and events.
- Conducting and/or facilitating tours of the facility for groups and/or individuals.
- Working with the Museum Board of Management, establish annual priorities for events and heritage focal points, plan and execute the events.
- Contribute and provide innovative ideas to the Museum Board of Management to assist in the annual objectives and overall vision of the Board.
- Maintain, clean and use preservation techniques for items in the museum, including completing the cataloguing priorities as set out by the Museum Board of Management.
- Apply creative retail design ideas, motivate staff and/or volunteers to provide feedback and ideas to increase foot traffic and interest in all areas of the Museum.

Administration:

- Provide written reports on progress, issues, suggestions and working plans to the Museum Board of Management at meetings. Attendance at meetings is also expected during the operating season.

Retail Management:

- Inventory maintenance, cleaning requirements and marketing of candy and gifts within the Museum Gift Shop. Working with the Township Office, ensure the financial sustainability of the inventory and sales.

EDUCATION/EXPERIENCE/SKILLS:

Education: Post-secondary education in Historical studies and preservation techniques is an asset.
Post-secondary education in business or an equivalent combination of education and experience is an asset and will be considered.

Experience: Related work or volunteer experience with a knowledge of the area and history an asset.

TOWNSHIP OF NIPISSING CORRESPONDENCE

March 7, 2023

1. Resolution from the Township of Ashfield-Colborne-Wawanosh requesting support for Future Accuracy of the Permanent Register of Electors.
2. Clarification from the Office of the Warden, County of Huron, regarding the Call to Action: Review of the Cannabis Act.
3. Resolution from the Town of Cobourg requesting support regarding Homeless and Unsheltered Persons.
4. Update from the Ministry of Natural Resources and Forestry, Policy Division, regarding proposed amendments under the Public Lands Act regarding the use of floating accommodations and camping on water over public lands in Ontario.
5. Resolution from Niagara Region requesting support for action Respecting Declarations of Emergency for Homelessness, Mental Health and Opioid Addiction.
6. News Release from the North Bay Parry Sound District Health Unit requesting Calls for Higher Social Assistance Rates Due to Food Insecurity.



82133 Council Line, R.R. #5
Goderich, Ontario N7A 3Y2
PHONE: 519-524-4669
FAX: 519-524-1951
E-MAIL: clerk@acwtownship.ca

The Honourable Steve Clark, Minister of Municipal Affairs and Housing

February 22, 2023

Re: Future Accuracy of the Permanent Register of Electors

Dear Minister,

Please be advised that at the February 21st meeting, the Council of the Township of Ashfield-Colborne-Wawanosh adopted the following resolution,

Moved by Anita Snobelen
Seconded by Evan Hickey

WHEREAS concerns surrounding the accuracy of the Voters' List has been highlighted in elections past and inaccuracies continue to plague municipal elections;

AND WHEREAS the Chief Electoral Officer for the Province of Ontario now has the responsibility to prepare and maintain a Permanent Register of Electors, under the Elections Act, for future municipal elections;

AND WHEREAS an accurate Permanent Register of Electors is paramount in upholding the integrity of democratic government;

AND WHEREAS an accurate Permanent Register of Electors could increase voter turnout statistics and possibly contribute to positive voter apathy;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ashfield-Colborne-Wawanosh requests that the Province of Ontario, through Elections Ontario and the Chief Electoral Officer utilize any resources available to produce the highest quality Permanent Register of Electors;

AND FURTHER THAT this resolution be circulated to the Minister of Municipal Affairs and Housing, Elections Ontario, MPP Lisa Thompson and Ontario Municipal Councils for their support.

Carried

Sincerely,

Florence Witherspoon
Municipal Clerk

cc. Greg Essensa, Chief Electoral Officer for Ontario, Huron-Bruce MPP Lisa Thompson, and Ontario Municipal Councils

acwtownship.ca

OFFICE OF THE WARDEN

Corporation of the County of Huron
 1 Courthouse Square
 Goderich, Ontario N7A 1M2
www.HuronCounty.ca
 Phone: 519.524.8394
 Toll Free: 1.888.524.8394



February 1, 2023

Sent via email.

Re: Call to Action: Review of the Cannabis Act

Please note that on February 1, 2023 Huron County Council passed the following motion:

Moved by: Councillor G. Finch and Seconded by: Councillor M. Anderson

THAT:

The Council of the County of Huron approve the report by CAO Meighan Wark dated February 1, 2023 titled Report to Council: Cannabis Act Information as presented;

AND FURTHER THAT:

The Council of the County of Huron advocate for improvements to the Cannabis Act and current legislative framework for cannabis in Canada by sending the report titled *Report for Council: Cannabis Act Information*, including the correspondence found in the appendices, to the Western Ontario Warden's Caucus (WOWC) for discussion and consideration;

AND FURTHER THAT:

The Council of the County of Huron approve forwarding Call to Action Letters to the following for support:

- Federation of Canadian Municipalities (FCM)
- All Municipalities in Ontario
- Ministry of Agriculture, Food and Rural Affairs (OMAFRA)
- Premier of Ontario
- Provincial Minister of the Environment, Conservation and Parks
- Provincial Minister of Agriculture
- Provincial Minister of Municipal Affairs and Housing
- Member of Parliament
- Federal Minister of Agriculture and Agri-Food
- Federal Minister of Health

CARRIED

The County of Huron calls for a review and amendments to the Cannabis Act and the current legislative framework for cannabis in Canada.

To be clear, the County of Huron is not against or opposed to cannabis and we appreciate the role that both the federal and provincial governments provide in assisting municipalities. However, when new legislation is implemented, it is often at the municipal level that the impacts of change can be observed, and notations can be made for areas of improvement. It is vital that municipal governments pay attention and provide information and recommendations to higher levels of government so that continual improvements can be made over time.

It is in this spirit that we provide the following recommendation:

As a municipal government for one of Canada's most agriculturally productive regions and a popular tourism destination, we have been in the position to observe the last several years of legal cannabis production under the Cannabis Act as managed by Health Canada.

Under the current legislative and regulatory framework, we have observed, and continue to observe, serious odour impacts on local communities and residents from cannabis production facilities; including concerns from local medical practitioners about these impacts. Most often, these odour impacts arise from properties used for 'The Production of Cannabis for Own Medical Purposes by a Designated Person'.

In our local municipal experience, these facilities are often established without complying with local municipal zoning and nuisance by-laws, often contain hundreds of cannabis plants for each of the four assigned individuals, and usually do not include adequate odour controls to manage impacts on surrounding homes, public facilities, and the community at large.

To help manage public impacts of cannabis production facilities, we request that all production facilities, including facilities used by a designated person to produce cannabis for an individual's medical purposes, to require confirmation from the local municipality that the facility/site selected complies with all local municipal by-laws and regulations prior to an application being approved by Health Canada. We also request that Health Canada implement a system of minimum setbacks between cannabis production facilities and sensitive odour receptors, including homes and public facilities.

As an agricultural community, we have had extensive experience with the Ontario Ministry of Agriculture, Food and Rural Affairs' Minimum Distance Separation (MDS) Formula, an approach which has been used to successfully manage land use conflicts resulting from odour between livestock facilities and sensitive receptors for almost 50 years. We believe a system based on MDS would be appropriate to manage the

impacts of Health Canada's approved cannabis facilities, including both licensed commercial producers and designated growers for individuals.

In conclusion, we strongly recommend further notice and enhanced consultation with municipal governments when drafting and implementing legislation and regulations related to cannabis production, as there is a direct impact on local municipal operations, local residents, and in some cases, serious issues of non-compliance with local municipal by-laws.

Sincerely,

A handwritten signature in black ink, appearing to read "Glen McNeil". The signature is fluid and cursive, with the first name "Glen" and last name "McNeil" clearly distinguishable.

Glen McNeil
Warden, Huron County
On behalf of Huron County Council



THE CORPORATION OF THE TOWN OF COBOURG

The Corporation of the Town of Cobourg
Legislative Services Department
Victoria Hall
55 King Street West
Cobourg, ON K9A 2M2

Brent Larmer
Municipal Clerk/
Director of Legislative Services
Telephone: (905) 372-4301 Ext. 4401
Email: blarmer@cobourg.ca
Fax: (905) 372-7558

SENT VIA EMAIL

March 2, 2023

David Piccini, Member of Provincial Parliament
Hon. Doug Ford, Premier
Hon. Steve Clark, Minister of Municipal Affairs and Housing
Hon. Merrilee Fullerton, Minister of Children, Community and Social Services
Hon. Sylvia Jones, Minister of Health

Re: Town of Cobourg Resolution – Homeless and Unsheltered Persons

At a meeting held on February 27, 2023, the Municipal Council of the Town of Cobourg approved the following Resolution #045-23:

Homeless and Unsheltered Persons

Moved by Deputy Mayor Nicole Beatty

Seconded by Councillor Adam Bureau

WHEREAS at the Regular Council meeting on February 27, 2023, Council considered a Delegation Action from the Committee of the Whole meeting on February 21, 2023, regarding Homelessness and Unsheltered Residents with an understanding and appreciation of the impacts and importance of the issue of homelessness has to the local community; and

WHEREAS the Town of Cobourg acknowledges that there are complex issues which can be presented through the challenges of homelessness and a lack of transitional and affordable housing, which are most significantly felt at the local level on a daily basis; and therefore have a measurable and detrimental impact on the well-being of all citizens of the Town of Cobourg; and

WHEREAS the Town of Cobourg does not have the resources, capacity or tools to address these complex challenges without the partnership of the designated service providers being the County of Northumberland, and the Province of Ontario;

NOW THEREFORE BE IT RESOLVED THAT Council acknowledges that homelessness in the Town of Cobourg is a social, economic and health crisis; and

FURTHER THAT Council requests the support of the County of Northumberland as the regional service manager and facilitator of the Community Safety and Well-Being Taskforce by including Cobourg representatives and people with lived experience on it in an effort to address the local issues of homelessness in the Town of Cobourg; and



THE CORPORATION OF THE TOWN OF COBOURG

The Corporation of the Town of Cobourg
Legislative Services Department
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Brent Larmer
Municipal Clerk/
Director of Legislative Services
Telephone: (905) 372-4301 Ext. 4401
Email: blarmer@cobourg.ca
Fax: (905) 372-7558

FURTHER THAT Council requests a need for immediate action from the Province of Ontario to develop, resource and implement a comprehensive plan to prevent, reduce and ultimately end homelessness in Ontario; and,

FURTHER THAT Council invites the delegates to submit their presentations to the Northumberland County Social Services Standing Committee and County Council and member municipalities; and

FURTHER that a copy of this motion be sent to all Northumberland County Lower-Tier municipalities for support; and

FURTHER THAT that a copy of this motion be sent to Premier Doug Ford, MPP David Piccini, the Minister of Municipal Affairs and Housing; the Minister of Children, Community and Social Services, the Minister of Health, HKPR Board of Health, the Association of Municipalities of Ontario (AMO) and all 444 municipalities in Ontario.

045-23

Carried

If you have any questions regarding this matter, please do not hesitate to contact the undersigned at blarmer@cobourg.ca or by telephone at (905)-372-4301 Ext. 4401.

Sincerely,

Brent Larmer
Municipal Clerk/Director of Legislative Services
Returning Officer
Legislative Services Department





Moved By	Deputy Mayor Nicole Beatty	Resolution No.:
Last Name Printed	BEATTY	045-23
Seconded By	Councillor Adam Bureau	Council Date:
Last Name Printed	BUREAU	February 27, 2023

WHEREAS at the Regular Council meeting on February 27, 2023, Council considered a Delegation Action from the Committee of the Whole meeting on February 21, 2023, regarding Homelessness and Unsheltered Residents with an understanding and appreciation of the impacts and importance of the issue of homelessness has to the local community; and

WHEREAS the Town of Cobourg acknowledges that there are complex issues which can be presented through the challenges of homelessness and a lack of transitional and affordable housing, which are most significantly felt at the local level on a daily basis; and therefore have a measurable and detrimental impact on the well-being of all citizens of the Town of Cobourg; and

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Recorded vote requested by Councillor Adam Bureau

	For	Against	Absent
Councillor Adam Bureau	X		
Councillor Aaron Burchat	X		
Councillor Brian Darling	X		
Councillor Miriam Mutton	X		
Councillor Randy Barber	X		
Mayor Lucas Cleveland		X	
Deputy Mayor Nicole Beatty	X		
TOTAL:	6	1	

Ministry of Natural Resources and Forestry

Ministère des Richesses naturelles et des Forêts

Policy Division

Division de la politique

Director's Office
Crown Forests and Lands Policy Branch
70 Foster Drive, 3rd Floor
Sault Ste. Marie, ON P6A 6V5

Bureau du directeur
Direction des politiques relatives aux forêts et
aux terres de la Couronne
70, rue Foster, 3^e étage
Sault Sainte Marie, ON P6A 6V5



February 24, 2023

Hello,

We are writing to let you know that the Ministry of Natural Resources and Forestry is proposing to make amendments to [Ontario Regulation 161/17](#) under the [Public Lands Act](#) regarding the use of floating accommodations and camping on water over public lands in Ontario. In addition, minor changes (listed below) are proposed for added clarity and consistency in the regulation.

The proposed changes are described in a regulation proposal notice that was posted on Ontario's Regulatory Registry and the Environmental Registry of Ontario (ERO) on February 24, 2023 (ERO number [019-6590](#)).

The proposed changes related to floating accommodations were informed by feedback received by the ministry in response to the March 2022 ERO bulletin titled, "Seeking input about the use of floating accommodations on waterways over Ontario's public lands" (ERO number [019-5119](#)).

We are proposing to amend Ontario Regulation 161/17 to clarify the types of camping units that can be used to camp on water over public land. It is proposed that the definition of 'camping unit' will be clarified to allow for camping on liveaboards and houseboats but will exclude floating accommodations, float homes and barges with residential units or camping facilities.

We are also proposing to change the conditions that must be met when camping on water over public lands in Ontario by:

- reducing the number of days that a person can camp on water over public land (per location, per calendar year) from 21 days to 7 days
- increasing the distance that a person camping on water must move their camping unit to be occupying a different location from 100 metres to 1 kilometre
- adding a new condition to prohibit camping on water within 300 metres of a developed shoreline, including any waterfront structure, dock, boathouse, erosion control structure, altered shoreline, boat launch and/or fill.

In addition, we are proposing to:

- harmonize the conditions for camping on public land so that residents and non-residents are required to follow the same conditions when camping on water over public lands or on public lands
- specify conditions for swim rafts, jumps, ramps for water sports, heat loops and water intake pipes
- clarify that camping on a road, trail, parking lot or boat launch is prohibited
- amend the regulation to add the following to the list of excluded public lands to which section 21.1 of the *Public Lands Act* and Ontario Regulation 161/17 do not apply:
 - lands subject to an agreement authorizing the use of those lands
 - lands subject to an authorization under the *Aggregate Resources Act*.

We encourage you to review the proposal notice (ERO number [019-6590](tel:019-6590)) and provide feedback through the ERO. The comment period for the proposal closes on **April 11, 2023**.

Online Information Sessions

We invite you to attend an online information session during which ministry staff will present an overview of the regulatory proposal and answer questions. Sessions will be held on the following dates:

Session 1 – Wednesday, March 8: 10:00 am to 11:30 am
 Session 2 – Monday, March 20: 2:00 pm to 3:30 pm

If you wish to attend an online information session, please register by emailing public.lands@ontario.ca with the subject line “Regulatory Proposal Information Session” and indicate your preferred session date. You will receive a reply to your email with the session start/end times and information on how to join.

Sincerely,

Peter D. Henry, R.P.F.
 Director, Crown Forests and Lands Policy Branch
 Ministry of Natural Resources and Forestry

c: Pauline Desroches, Manager, Crown Lands Policy Section
 Michelle Dano, Senior Program Advisor, Crown Lands Policy Section

Administration

Office of the Regional Clerk

1815 Sir Isaac Brock Way, PO Box 1042, Thorold, ON L2V 4T7

Telephone: 905-980-6000 Toll-free: 1-800-263-7215 Fax: 905-687-4977

www.niagararegion.ca

February 24, 2023

CL 3-2023, February 23, 2023
PHSSC 2-2023, February 14, 2023
COM-C 14-2023, February 14, 2023

DISTRIBUTION LIST***SENT ELECTRONICALLY***

Motion Respecting Declarations of Emergency for Homelessness, Mental Health and Opioid Addiction
 COM-C 14-2023

Regional Council, at its meeting held on February 23, 2023, passed the following recommendation, as amended, of its Public Health and Social Services Committee:

Whereas Niagara Regional Council acknowledges that the challenges of homelessness, mental health and the opioid crisis are exceptionally complex issues that have a measurable and significantly detrimental impact on the residents of the Niagara region, including the loss of life;

Whereas addressing these issues places extreme stress on upper and lower-tier municipal programs and services, the Niagara Regional Police, Niagara Health, Emergency Medical Services and various non-profit service providers across the region;

Whereas the challenges of homelessness, mental health and opioids have seen a trend of becoming more prevalent in recent years and continue to have a significant impact on the Niagara community;

Whereas Niagara Region, through the staff in Community Services and Public Health, has taken many steps to address these issues with the development and provision of best-practice programming designed to mitigate their impact on the community;

Whereas Niagara Regional Council acknowledges that the challenges of homelessness, mental health and the opioid crisis are intrinsically diverse and should not be viewed as a single monolithic problem;

Whereas addressing these challenges will require strategies and tactics that are specifically designed for each of the unique issues;

Whereas Niagara Region accepts that the responsibility to address these challenges rests with multiple stakeholders, including the provincial government and its agencies;

Whereas 26 Niagara agencies within the Region, including Public Health and Emergency Medical Services, have collaboratively developed a Substance Use Prevention Strategy known as the Opioid Prevention and Education Network of Niagara, and are actively implementing it;

Whereas Niagara Region is a “Built for Zero” community that has accurate and timely data regarding its homeless population and delivers programs and services targeted for strategically helping those individuals experiencing homelessness;

Whereas the challenges of homelessness, mental health and opioid addiction are found throughout the entire province of Ontario and are not unique to Niagara;

Whereas Niagara Regional Council recognizes that municipal emergencies in Ontario are declared by the head of council as per the process detailed in the Emergency Management and Civil Protections Act; and

Whereas Niagara Regional Council acknowledges that the declaration of an emergency does not immediately result in a municipality receiving any additional funds or resources from senior levels of government.

NOW THEREFORE BE IT RESOLVED:

1. That the Regional Chair **BE DIRECTED** to formally issue three separate declarations of emergency, in the areas of homelessness, mental health and opioid addiction, as per the procedure outlined in the Emergency Management and Civil Protection Act;
2. That the Regional Chair **BE DIRECTED** to send correspondence to the Provincial Government requesting that action be taken on the eight measures proposed by the Association of Local Public Health Agencies (as previously endorsed by Regional Council on June 23, 2022), including:
 - a. Creation of a multi-sectoral task force to guide the development of a robust provincial opioid response plan that will ensure necessary resourcing, policy change, and health and social system coordination;
 - b. Expanding access to evidence informed harm reduction programs and practices including lifting the provincial cap of 21 Consumption and Treatment Service (CTS) Sites, funding Urgent Public Health Needs Sites (UPHNS) and scaling up safer supply options;
 - c. Revision of the current CTS model to address the growing trends of opioid poisoning amongst those who are using inhalation methods;
 - d. Expanding access to opioid agonist therapy for opioid use disorder through a range of settings (e.g. mobile outreach, primary care, emergency departments, Rapid Access to Addiction Medicine Clinics), and a variety of medication options;

- e. Providing a long-term financial commitment to create more affordable and supportive housing for people in need, including people with substance use disorders;
 - f. Addressing the structural stigma and harms that discriminate against people who use drugs, through provincial support and advocacy to the Federal government to decriminalize personal use and possession of substances and ensure increased investments in health and social services at all levels;
 - g. Increasing investments in evidence-informed substance use prevention and mental health promotion initiatives that provide foundational support for the health, safety and well-being of individuals, families, and neighbourhoods, beginning from early childhood; and
 - h. Funding additional and dedicated positions for public health to support the critical coordination and leadership of local opioid and substance abuse strategies;
- 3. That the Regional Chair **BE DIRECTED** to send correspondence to the Minister of Municipal Affairs and Housing requesting action be taken to correct the funding allocation model for homelessness based on the results of Auditor General's 2021 report which found that provincial funding in this area is incorrect;
 - 4. That the Regional Chair **BE DIRECTED** to send correspondence to the Ministry of Health and the CEO of Ontario Health requesting that the province immediately commit to fully funding gaps in mental health service as have been identified in the Needs Based Planning project by Niagara Ontario Health Team's Mental Health and Addictions Working Group, as well as funding ongoing annual increases as required by inflation and population need;
 - 5. That the Regional Chair **BE DIRECTED** to send correspondence to Federal Minister of Justice and Attorney General, David Lametti, and Federal Minister of Health, Jean-Yves Duclos, reaffirming Regional Council's October 22, 2020 motion urging the Federal government convene a task force to explore the legal regulation and decriminalization of all drugs in Canada;
 - 6. That the Regional Chair **BE DIRECTED** to send correspondence to the Association of Municipalities of Ontario (AMO) requesting that targeted advocacy be conducted in these areas, including the development of a singular motion that can be ratified by municipal councils across Ontario calling on the province to take immediate action;
 - 7. That Niagara Region, through its Public Health and Social Services Committee, **URGE** the federal government to declare homelessness as a humanitarian crisis; and

8. That this motion **BE CIRCULATED** to the local area municipalities, all municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and local MPs and MPPs.

Yours truly,



Ann-Marie Norio
Regional Clerk
:kl

CLK-C 2023-019

Distribution List:

Local Area Municipalities
All Ontario Municipalities
Federation of Canadian Municipalities
Chris Bittle, Member of Parliament, St. Catharines
Vance Badawey, Member of Parliament, Niagara Centre
Tony Baldinelli, Member of Parliament, Niagara Falls
Dean Allison, Member of Parliament, Niagara West
Jennie Stevens, Member of Provincial Parliament, St. Catharines
Jeff Burch, Member of Provincial Parliament, Niagara Centre
Wayne Gates, Member of Provincial Parliament, Niagara Falls
Sam Oosterhoff, Member of Provincial Parliament, Niagara West

6

NEWS RELEASE

For immediate release: March 1, 2023

Health Unit Calls for Higher Social Assistance Rates Due to Food Insecurity

NORTH BAY, ON – The North Bay Parry Sound District Health Unit (Health Unit) has released the *2022 Cost of Eating Well Report* (report), and with the support of the Board of Health, is asking the Province of Ontario for policy action. The Board of Health passed a series of motions calling on the Province to increase social assistance rates, and revisit the basic income program.

Food insecurity means a household does not have enough money to buy food. It can range from worrying about running out of food, to filling up on cheaper, less nutritious foods, to skipping meals or going without eating. Poverty is the root cause of food insecurity. Most recent estimates show that about 1 in 6 households in Ontario experience food insecurity, and 1 in 5 children live in a food insecure household. Experiencing food insecurity is associated with a higher risk of developing many physical and mental health problems.

The report shows that for a local family of four, it costs about \$1,125 a month to eat according to Canada's Food Guide. For households receiving social assistance, including Ontario Works (OW) and the Ontario Disability Support Program (ODSP), the financial situation is dire. After paying for food and rent there may not be enough money left for necessities such as heat, hydro, transportation, telephone, and other living expenses. Sixty-seven per cent of households with social assistance as their main income experience food insecurity in Ontario.

Government income-based policies can reduce food insecurity by providing low-income households with more money for their basic necessities, including food.

Because food insecurity is an income problem, it only tells part of the story. Households who struggle to pay for food also struggle to pay for the other costs of living. They spend less on food and the other costs of living such as housing and transportation than households that are food secure.

To learn more about food insecurity, review the report or learn what you can do, visit myhealthunit.ca/FoodInsecurity.

Quick facts:

- A single person receiving Ontario Works does not have enough money monthly to pay for rent and food, or the other costs of living.
- The Health Unit monitors food affordability using the Nutritious Food Basket. Twelve grocery stores in our district are surveyed to determine the cost of eating according to Canada's Food Guide. Local rent rates and household income scenarios are then factored in to determine food affordability.

-30-

Media Inquiries:

Alex McDermid, Public Relations Specialist

P: [705-474-1400](tel:705-474-1400), ext. 5221 or [1-800-563-2808](tel:1-800-563-2808)

E: communications@healthunit.ca

March 7, 2023 Accounts Payable Report

Total Payable
\$ 102,620.31

Date	Account	Chq Total	Explanation
2-Mar	Payroll Accounts	\$ 21,604.30	Bi-weekly payroll
6-Mar	Council Expenses	\$ 156.07	Water
	Office Supplies/Maintenance	\$ 401.77	New Battery backup/office supplies
	Health & Safety	\$ 56.93	Police clearance staff
	FD Office Supplies	\$ 317.37	
	2023 Freightliner Truck	\$ 2,515.00	Licencing fees
	HST and GST REBATE	\$ 88.64	This amount will be refunded in July
6-Mar	Developer Deposits	\$ 2,298.99	Amounts paid by applicants in planning matters
	Clearing Accounts re Payroll	\$ 9,679.10	OMERS, deductions, group benefits
	Council Professional Development	\$ 1,021.16	Planning Course Preparation
	Web Page	\$ 97.94	
	Council Donations	\$ 1,100.00	Commanda Museum, Powassan Agr. Society
	Office Cleaning & Maintenance	\$ 482.98	
	Office Hydro	\$ 417.93	
	Office Supplies/Maintenance	\$ 460.71	
	Station 2 Propane	\$ 579.67	
	Station 2 Hydro	\$ 186.48	
	Station 2 Building & Ground Maintenance	\$ 28.27	
	Station 1 Building & Ground Maintenance	\$ 121.23	
	FD Professional Development	\$ 400.00	
	FD Equipment Certification & Mtc	\$ 1,563.54	
	Commanda Tower Hydro/Internet	\$ 69.14	
	FD Communications & Repair	\$ 1,547.71	
	FD Small Engine Fuel/Maintenance	\$ 78.89	
	CBO Shared Services	\$ 3,986.42	
	Policing Contract	\$ 26,664.63	
	Health Unit Levy	\$ 4,601.29	
	Landfill Materials and Supplies	\$ 2,014.79	
	Recycling Operating	\$ 2,462.60	
	PW Fuel Purchases	\$ 3,514.50	Clear diesel
		\$ 1,908.68	Dyed diesel
		\$ 874.97	Ethanol fuel
	Garage Propane	\$ 2,214.51	
	Garage Hydro	\$ 428.58	
	Garage Materials	\$ 370.33	
	PW Fleet Repairs	\$ 825.05	2023 Wstar
		\$ 166.01	PW Pick up trucks
		\$ 587.69	2021 Wstar
	Community Centre Hydro & Propane	\$ 1,974.18	
	Community Centre Maintenance	\$ 153.21	
	Cleaning Supplies	\$ 19.29	
	Fitness Centre Maintenance	\$ 1,288.00	
	Community Centre Labour	\$ 264.50	
	Recreation Event Programming Expenses	\$ 56.98	
	Rink Hydro	\$ 259.37	
	Rink Materials/Supplies	\$ 4.88	
	Museum Hydro	\$ 46.65	
	HST and GST REBATE	\$ 2,659.38	This amount will be refunded in July
		\$ 102,620.31	

