



Agenda

Regular Meeting of Council

Corporation of the Township of The North Shore

Wednesday, January 14, 2026

6:00 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/82457344534?pwd=hX6qdaIWgN5ScXYdXNimegbKdiBEXY.1>

Meeting ID: 824 5734 4534

Passcode: 774500

This meeting is being held in a Hybrid setting. Attendees may choose to attend via ZOOM or in person in the Municipal Office Council Chambers located at 1385 Highway 17, Algoma Mills.

1. CALL TO ORDER
 2. APPROVAL OF AGENDA
 3. DISCLOSURES OF PECUNIARY INTEREST
 4. PRESENTATIONS/DELEGATION
 - a) KPMG - Consolidated Financial Statements for the year ended December 31, 2024, Combined Audit Planning and Findings Report for the year ended December 31, 2024
 5. ADOPTION OF MINUTES
 - a) Minutes of the Regular meeting of December 17, 2025
 6. COUNCIL MEMBERS REPORT
 7. REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES, AND COMMUNICATIONS
 - a) Environmental Committee Terms of Reference - Clarification of wording
 - b) Appointment to Property Standards Appeals Committee
 - c) Poster for Town Hall Meeting January 28, 2026, at 7PM
 - d) Quarterly Reports - Fourth Quarter 2025 - Administration, Fire Department and Public Works
 - e) Integrity Commissioner Complaint Statistics - January 1, 2024 - December 3, 2025, the 2024 year, and the 2025 year
 - f) Library Agreement Extension
 - g) Blind River Public Library - 100th Anniversary Celebration
 - h) Use of Fire Protection Grant
- Consent Agenda
- a) 2025 Sparkle Festival winners
 - b) Letter regarding the Municipal Forest Fire Management Agreement

8. OLD BUSINESS (INCLUDES THE FOLLOWING WRITTEN LETTERS/REPORTS

- a) Appointment to Environmental Committee
- b) Employee Policy
- c) Use of Township Vehicle Policy
- d) Criminal Record Check Policy

9. INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS

- a) By-Law 26-01 being a by-law to approve an Office Unforeseen Incidents Policy for the Corporation of the Township of The North Shore.
- b) By-Law 26-02 being a by-law to provide for interim tax levy for the year 2026 for the Corporation of the Township of The North Shore.
- c) By-Law 26-03 being a by-law to authorize temporary borrowing for the year 2026 for the Corporation of the Township of The North Shore.
- d) By-Law 26-04 being a by-law approving extension of budget expenditure for the Corporation of the Township of The North Shore.
- e) By-Law 26-05 being a by-law to authorize entering into and execution of an Agreement with the Office of the Fire Marshal for the Corporation of the Township of the North Shore

10. NOTICES OF MOTION

11. QUESTION PERIOD

12. CLOSED SESSION

13. REPORT FROM CLOSED SESSION

14. CONFIRMATORY BY-LAW

By-law 26-06 being a by-law to confirm the proceedings of Council at its meeting held January 14, 2026, be read a first, second and third time enacted and passed.

15. ADJOURNMENT

4a



Township of the North Shore

Audit Findings Report
for the year ended December 31, 2024

KPMG LLP

Prepared as of January 9, 2026 for presentation to Council on January 14, 2026

kpmg.ca/audit



KPMG contact

Key contact in connection with this engagement



Eric Pino, CPA, CA

Lead Audit Engagement Partner

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The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Digital use information

This Audit Findings Report is also available as a "hyper-linked" PDF document.

If you are reading in electronic form (e.g. In "Adobe Reader" or "Board Books"), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.



Audit highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the consolidated financial statements ("financial statements"), with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Significant changes



Significant changes since our audit plan

- There were no significant changes to our audit plan which was originally developed. We did consider the risk assessment of the asset retirement obligation standard.

Risks and results



Significant risks



- In the Audit Plan, we did not identify any significant financial reporting risks other than the presumed risk of management override of controls. We did not identify any additional significant financial reporting risks that required additional audit procedures.



Other risks of material misstatement



Going concern matters

Control deficiencies



Significant deficiencies



Uncorrected misstatements



Uncorrected misstatements



Corrected misstatements



Corrected misstatements

Policies and practices & Specific topics



Significant unusual transactions



Accounting policies and practices



- Within the 2024 year end, the Township adopted PS 3400 Revenue. See pages 12 for additional information with respect to the adoption of the new standard.



Other financial reporting matters



Specific topics



Status

As of January 9, 2026, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Finalization of the review and sign offs of all working papers in the audit file
- Receipt of legal letters, and, or subsequent event verification to date of audit report, as necessary
- Receipt of signed management representation letter
- Completing our discussions with Council and any additional procedures that may be required as a result of those discussions
- Obtaining evidence of Council's approval of the financial statements

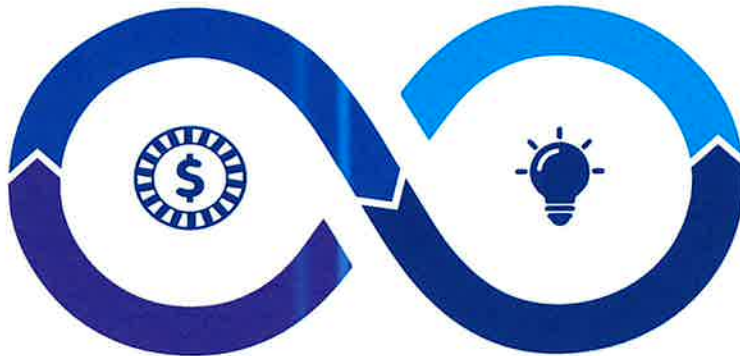
We will update Council, and not solely the Mayor, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in Appendix: Draft Auditor's Report.





Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

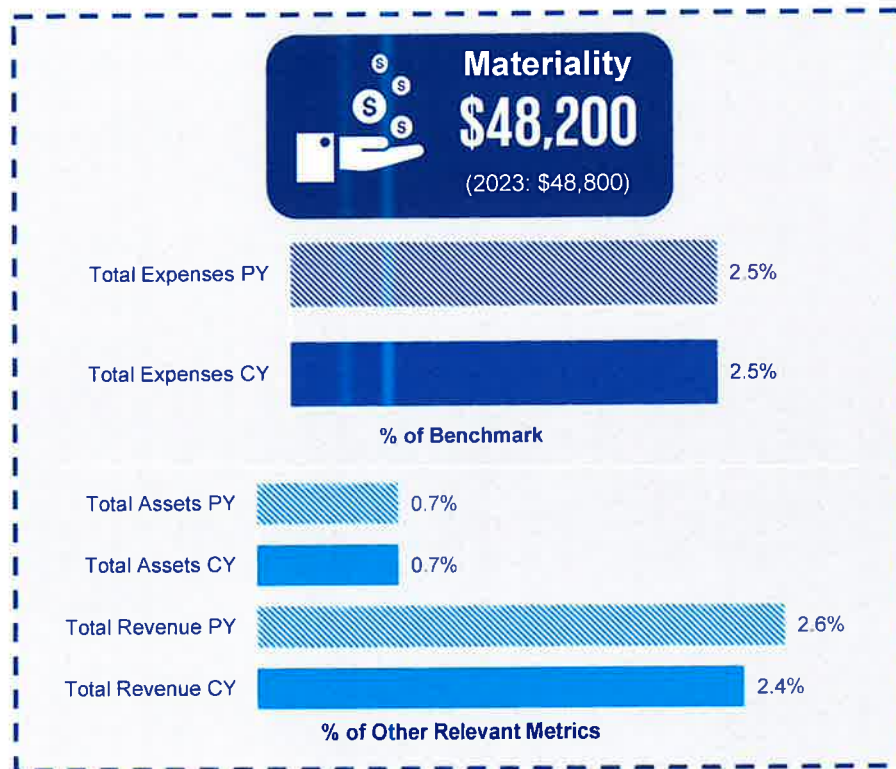
Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality



Total Expenses
\$1.9 million
(2023: \$1.9 million)

Total Revenue
\$2.0 million
(2023: \$1.8 million)

Total Assets
\$7.2 million
(2023: \$7.2 million)

Involvement of others

The following parties are involved in the audit of the financial statements:

Involved party	Nature and extent of planned involvement
Management's specialists – AECOM	The experts were engaged to perform a valuation assessment of the post closure liabilities relating to landfill obligation under the new asset retirement obligation standards.

Significant changes

We have made the following significant changes related to our audit strategy since our audit plan:

Audit strategy

	Management and the KPMG audit team		There were no key Management team member changes from the Audit Plan. Management were available as needed to assist the Audit Team.
	Materiality		Materiality was set at \$48,200 which represented approximately 2.5% of prior year total expenses and remained appropriate for the course of the audit.
	Fraud risk		We performed our required audit procedures in accordance with the professional standards over fraud risk as communicated to Council in the Audit Plan and did not identify any additional fraud risks from our audit work.
	Other areas of audit focus		We identified certain areas of audit focus in our Audit Plan. We did not identify any additional areas of audit focus and have no significant findings to report as a result of these procedures.
	Involvement of others		The audit team continued to rely upon AECOM for purposes of calculating the asset retirement obligation.



Significant risks and results

We highlight our significant findings in respect of **significant risk**.



Management Override of Controls

RISK OF



FRAUD

Significant risk

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Estimate?

No

Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures as per the professional standards to address this risk. These procedures include:

- Assessed the design and implementation of controls surrounding the journal entry process;
- Determined the criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments.

Findings

We did not uncover any issues during the performance of the procedures described above.



Significant risks – other considerations



Presumed risk of fraudulent revenue recognition

RISK OF



FRAUD

Presumption of the risk of fraud resulting revenue recognition

Consideration of risk

The engagement team reviewed the Town's revenue streams in order to support our determination as to whether the fraud risk related to revenue recognition should be rebutted.

The engagement team has determined that rebutting the presumed fraud risk related to revenue recognition is appropriate based on the analysis outlined herein.

Our analysis

Fraudulent revenue recognition risk factors have not been identified. The entity is not a high public profile entity and there are no significant third party expectations in relation to revenue creating perceived pressures or incentives. Revenues are relatively simple to recognize as they do not involve elements of significant judgment. The nature of the industry or the entity's operations do not provide perceived opportunities to engage in fraudulent revenue recognition. There are few, if any, indicators that management possesses the attitude, character or ethical values that would cause it to knowingly and intentionally commit a dishonest act. As a result there is not a risk of material misstatement of revenue due to fraudulent financial reporting by management.



New accounting standards - Revenue

Key other matters to discuss in relation to the standard adoption

On January 1, 2024, the Township adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement.

Management performed an assessment of the impact of the new accounting standard on the Township's financial statements and concluded that the existing revenue recognition approach to the revenues that fall in scope of the new standard do not result in material differences to the financial statements

We performed the following audit procedures over Management's assessment:

- We obtained a listing of revenues covered by the section (i.e. everything except grants)
- We determine which revenues could result in a material misstatement as a result of the application of the standard
- We confirmed the nature of performance obligations and nature of the transaction
- We considered the impact of revenues to be recognized over a period of time to determine if it was material. (i.e. is it material)





Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions.



- Materiality for fiscal 2024 was set at \$48,200 which translated into an audit misstatement posting threshold of \$2,410. As such, all misstatements that would have been identified during the audit greater than \$2,410 would have been recorded on our summary of adjustments and differences.
- Materiality is established to identify risks of material misstatements, to develop an appropriate audit response to such risks, and to evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. Adjustments and differences identified during the audit are categorized as "Corrected adjustments" or "Uncorrected differences". These include disclosure adjustments and differences.
- Professional standards require that we request of management and Council that all identified adjustments or differences be corrected, if any.

Corrected and uncorrected differences

We did not identify any misstatements that were communicated to management and subsequently corrected in the financial statements. We did not identify any adjustments that remain uncorrected in the financial statements

Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.



Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting



A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting



A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

Accounting policies and practices



Initial selection of significant accounting policies and practices

Public Sector Accounting Board has introduced a new standard, PS 3400 Revenue, effective for fiscal years beginning on or after April 1, 2023. The standard was evaluated and did not have an impact on the financial results of the Board. New standards, PS 3160 Public Private Partnerships and PSG-8 Purchased Intangibles were not applicable to the Board.



Description of new or revised significant accounting policies and practices

There were no significant or material changes noted to the accounting policies and practices that had an impact on the financial statements within the December 31, 2024 year end.



Significant qualitative aspects

There are no significant qualitative aspects to note with respect to the accounting policies and practices.

Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



Introduction of PS 3400 Revenue



Concerns regarding application of new accounting pronouncements



No matters to report.



Significant qualitative aspects of financial statement presentation and disclosure



No additional matters relating to the Townships' financial statement presentation and disclosure have been identified.

Specific topics

We have highlighted the following that we would like to bring to your attention:

Topic title	Finding
Significant matters subject to correspondence with management	No matters to report
Issues with sending external confirmation requests	No matters to report
Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)	No matters to report
Other information in documents containing the audited financial statements	No matters to report
Significant difficulties encountered during the audit	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Other matters that are relevant matters of governance interest	No matters to report

Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients

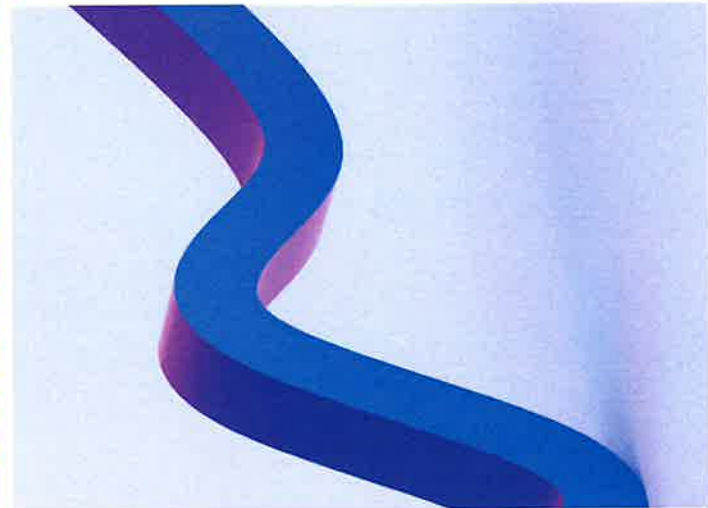


Restricted investments and relationships



Annual ethics and independence confirmation for staff

We are not aware of any relationships or other matters between our firm and the Township that, in our professional judgement, may reasonably be thought to bear on our independence.



¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Highlights

Status

Audit Strategy

Significant changes

Risks and
Results

Misstatements

Control
deficiencies

Policies and
practices

Independence

Appendices



Appendices

A

Required
communications

A

Audit quality

A

New auditing
standards

A

Insights

A

Technology





Appendix: Draft auditor's report

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying consolidated financial statements of The Corporation of the Township of the North Shore (the "Township"), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of remeasurement gains and losses for the year ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated 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 consolidated financial position of the Township as at December 31, 2024, and its consolidated results of operations and accumulated surplus, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the 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.

KPMG

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

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

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



Appendix: Draft auditor's report

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

Date

Appendix: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)



Appendix: Management representation letter

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE
1385 HIGHWAY 17
ALGOMA MILLS, ONTARIO P0R 1A0

KPMG LLP
480 Pim Street, Unit 1
Sault Ste. Marie, ON P6B 2V4
Canada

January 14, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of Corporation of the Township of the North Shore ("the Entity") as at and for the periods ended December 31, 2024.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in Attachment I to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated February 26, 2024, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.

- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.



Appendix: Management representation letter

Attachment I – Definitions

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware
- 7) All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

ESTIMATES:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

OTHER

- 13) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented.

Yours very truly,

By: Ms. Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer

By: Mr. Craig Davidson, Treasurer



MATERIALITY

Certain representations in this letter are described as being limited to matters that are material

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



Audit quality - How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

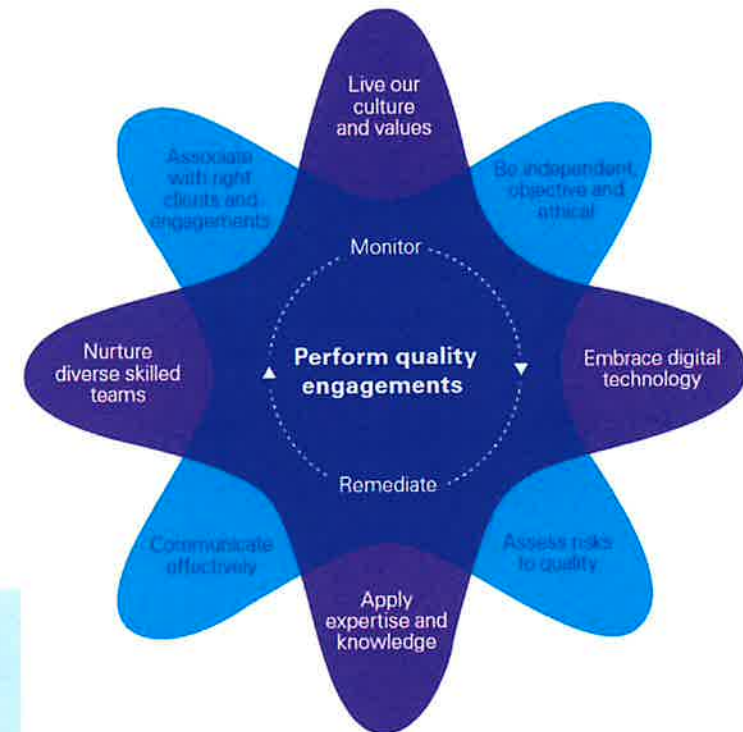
The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate 2023

The key issues driving the audit committee agenda in 2023.

Momentum

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix: Continuous evolution

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

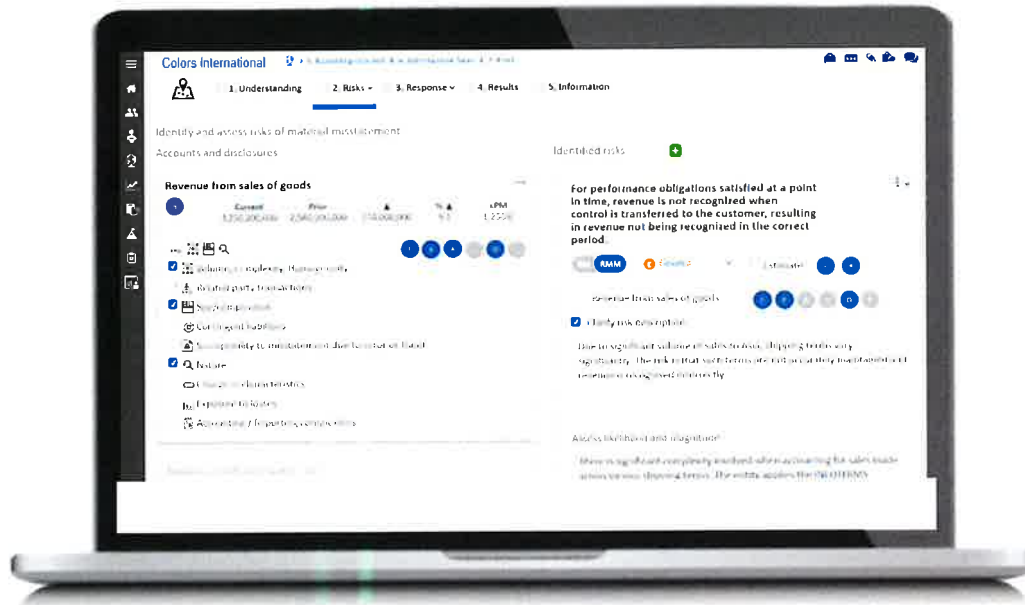
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





Appendix: KPMG Clara Generative AI

With our global alliance partner Microsoft, we have embarked on a journey to embed Generative AI into our smart audit platform—KPMG Clara. This will make our auditors more productive and give them the tools to provide quicker feedback, make more insightful connections, and deliver a better audit experience.



AI done right

Although early adoption is key, we are focused on avoiding reliance on a 'black box' so we're building 'explainability' and 'traceability' at the core.



Bolstered productivity

Focused on removing time-consuming low value tasks, we'll apply our skills in other, more judgmental areas or in order to give insights to you.



Quality at our fingertips

We are teaching our model with our knowledge databases to capture our vast experience. This means quality information accessible in seconds.



Secure integration

KPMG Clara has been built on a solid and secure Azure Cloud backbone, allowing us to easily integrate Generative AI in partnership with Microsoft.



Township of the North Shore

Financial Statement Overview

Financial statement overview

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

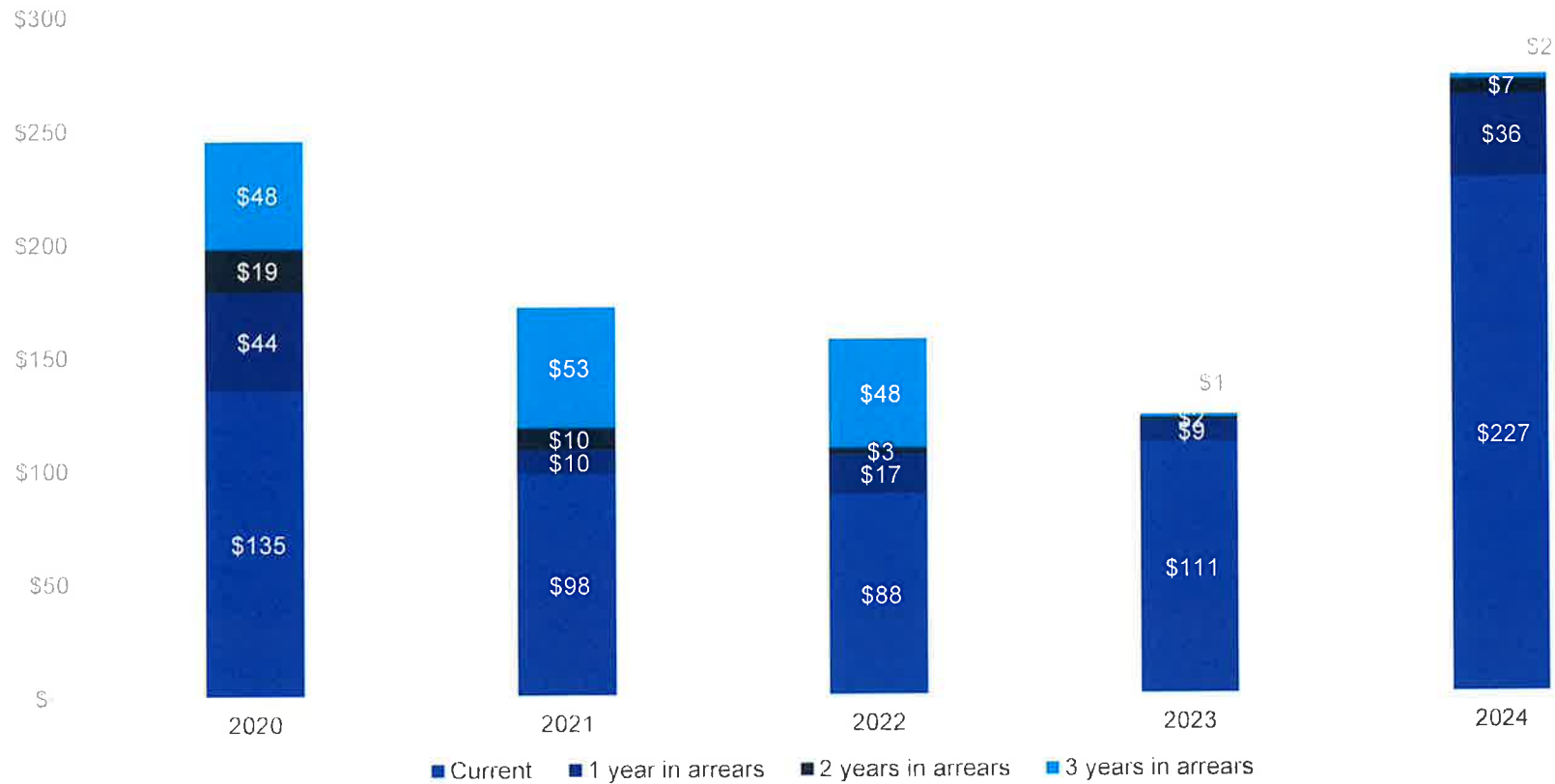
	2024	2023
Financial assets		
Cash	\$ 180,408	\$ 205,621
Portfolio investments (note 6)	1,200,467	1,234,007
Taxes receivable (note 7)	231,962	123,752
User charges receivable	3,872	7,693
Other accounts receivable (note 8)	257,790	84,024
	<u>1,874,499</u>	<u>1,655,097</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 10)	178,406	91,042
Obligations under capital lease (note 11)	116,674	170,048
Deferred revenue - obligatory (note 12)	118,347	129,445
Deferred revenue - other (note 13)	693,369	521,873
Asset retirement obligation (note 14)	1,183,649	992,567
	<u>2,290,445</u>	<u>1,904,975</u>
Net debt	<u>(415,946)</u>	<u>(249,878)</u>
Non-financial assets		
Tangible capital assets (note 16)	5,426,833	5,518,601
Land held for resale	19,457	19,457
Prepaid expenses	88,343	76,273
	<u>5,532,633</u>	<u>5,614,331</u>
Accumulated surplus (note 17)	<u>\$ 5,116,687</u>	<u>\$ 5,364,453</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus	5,127,191	5,375,124
Accumulated remeasurement losses	(10,504)	(10,671)
Accumulated surplus	<u>\$ 5,116,687</u>	<u>\$ 5,364,453</u>



Highlights

- The cash balance has remained relatively consistent with the prior period.
- Portfolio investments have decreased as a result of redeemed investments which matured throughout 2024.
- Taxes receivables has increased on a year over year basis with the largest increase in current taxes. The second tax notice in 2024 was not sent out until 2025 contributing to the increase. A portion of these amounts have been collected subsequent to period end.
- The increase in other accounts receivable is related to government grants receivable (claims based) and outstanding insurance proceeds received in 2025.

Taxes receivable by year (in thousands)



Financial statement overview

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash	\$ 180,408	\$ 205,621
Portfolio investments (note 6)	1,200,467	1,234,007
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	<u>5,532,633</u>	<u>5,614,331</u>
Accumulated surplus (note 17)	\$ 5,116,687	\$ 5,364,453
Accumulated surplus is comprised of:		
Accumulated operating surplus	5,127,191	5,375,124
Accumulated remeasurement losses	(10,504)	(10,671)
Accumulated surplus	\$ 5,116,687	\$ 5,364,453



Highlights

- Accounts payable has increased on a year over year basis. The balance primarily includes trade amounts owing to supplies and timing of receipt and payment of invoices.
- The obligations under capital lease decreased with regular lease payments made against the obligation.
- The increase in deferred revenue relates to funding received and carried forward under the OCIF and NORDs program. These balances are available for use on infrastructure projects.
- The asset retirement obligation decreased \$191 thousand based on the external assessments of landfill and related retirement obligation requirements and updated estimate values provided by the engineer.
- Significant capital additions during the year include a new freightliner, betterments to the water treatment facility and landfill expansion costs.

Financial statement overview

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024	Actual 2024	Actual 2023
	(note 18)		
Revenues:			
Municipal taxation	\$ 1,307,523	\$ 1,276,371	\$ 1,211,708
Provincial grants	392,959	400,758	367,919
User charges	125,683	133,425	133,217
Other	14,800	138,859	50,112
Federal grants	158,266	89,123	58,013
Penalties and interest on taxes and water	15,700	18,823	18,939
Gain on sale of land held for resale	-	11,001	163,569
Loss on disposal of tangible capital assets	-	(10,758)	-
Total revenues	2,014,931	2,057,602	2,003,477
Expenses:			
General government	466,024	591,037	448,416
Protection to persons and property	286,576	273,638	253,185
Transportation services	216,685	234,656	206,162
Environmental services	707,881	666,856	616,473
Health services	201,097	211,499	187,264
Social and family services	179,400	175,671	171,100
Recreational and cultural services	153,280	119,970	183,190
Planning and development	45,862	32,208	30,806
Total expenses	2,256,605	2,305,535	2,096,596
Annual deficit	(241,674)	(247,933)	(93,119)
Accumulated surplus, beginning of year	5,375,124	5,375,124	5,468,243
Accumulated surplus, end of year	\$ 5,133,450	\$ 5,127,191	\$ 5,375,124



Highlights

- On an overall basis, total revenue has increased to \$2.06 million in 2024 compared with \$2.00 million in 2023 which is an increase of \$54 thousand or 2.7% on a year over year basis. There were a few changes noted in the year as follows:
 - The increase in federal grants is due to the recognition of gas tax money and the increase in provincial funding is related to additional ICIP dollars. These revenues were used to fund infrastructure projects.
 - Included in other income are insurance proceeds related to the deer sculptures.
 - The prior period included one significant land sale that is non-recurring.

Financial statement overview

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024	Actual 2024	Actual 2023
	(note 19)		
Revenues:			
Municipal taxation	\$ 1,307,523	\$ 1,276,371	\$ 1,211,708
Provincial grants	392,959	400,758	367,919
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Total expenses	2,256,605	2,305,535	2,096,596
Annual deficit	(241,674)	(247,933)	(93,119)
Accumulated surplus, beginning of year	5,375,124	5,375,124	5,468,243
Accumulated surplus, end of year	\$ 5,133,450	\$ 5,127,191	\$ 5,375,124



Highlights

- On an overall basis, total expenses increased to \$2.3 million in 2024 compared with \$2.1 million in 2023 which is an increase of \$208 thousand or 10.0% on a year over year basis. There were a few changes noted in the year as follows:
 - General government expenses have increased when compared to 2023 because of additional professional fees incurred.
 - The increase in environmental services due to additional amortization charges (non-cash) related to the additions in the prior and current year and the ARO calculation.
 - Prior year recreation and cultural services included expenses for the recreation committee and were not recurring.
 - Health and social and family services increased year over year. These costs are attributed to external agencies which provide services to the municipality.

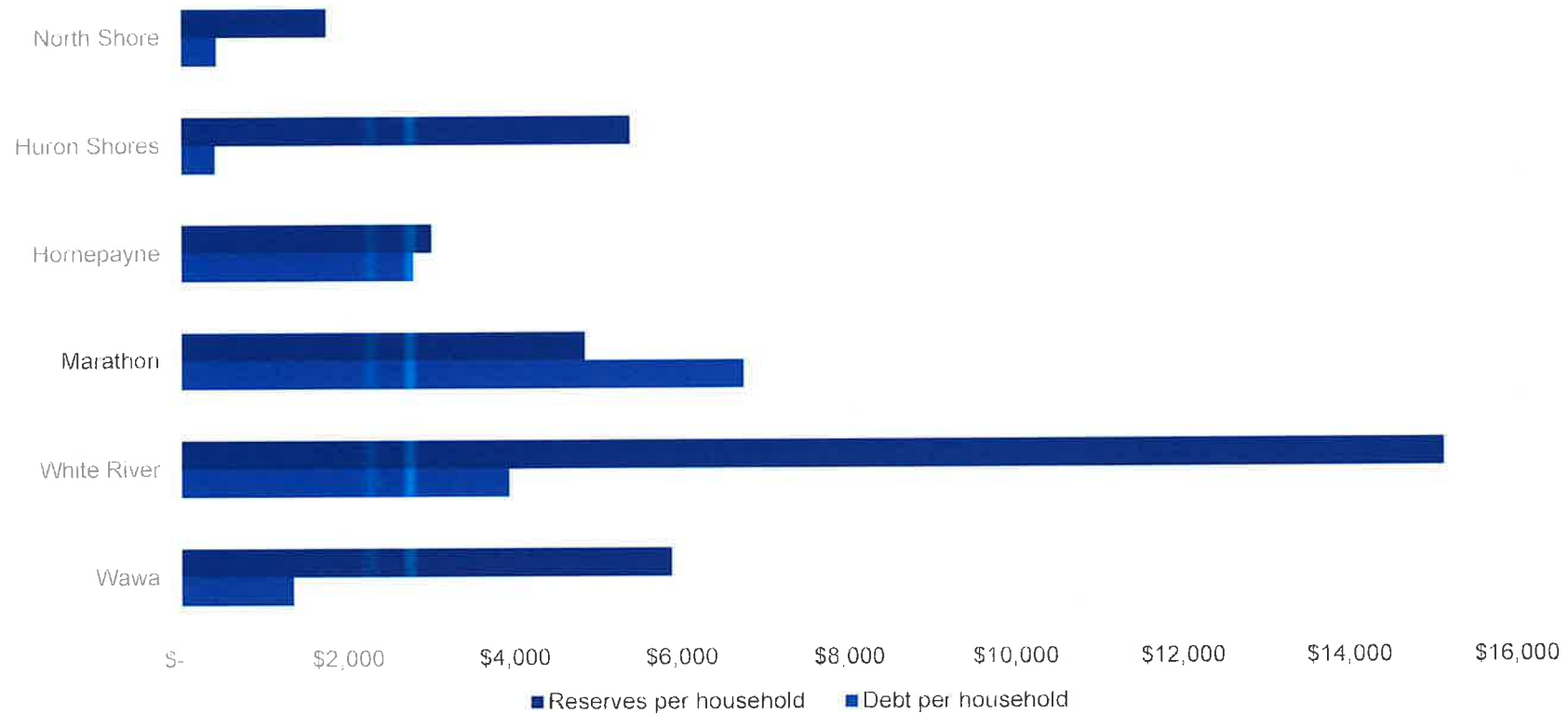
Operating deficit reconciliation

	2024
Deficit per financial statements	(\$247,932)
Add: Loss on disposal of TCA	\$10,758
Add: Amortization of TCA	\$492,039
Less: TCA additions (not debt funded)	(\$411,029)
Less: Lease repayments	(\$53,374)
Changes in asset retirement obligation	\$191,082
Less: Net transfer to reserves	(\$2,486)
Total Operating Deficit	(\$20,943)

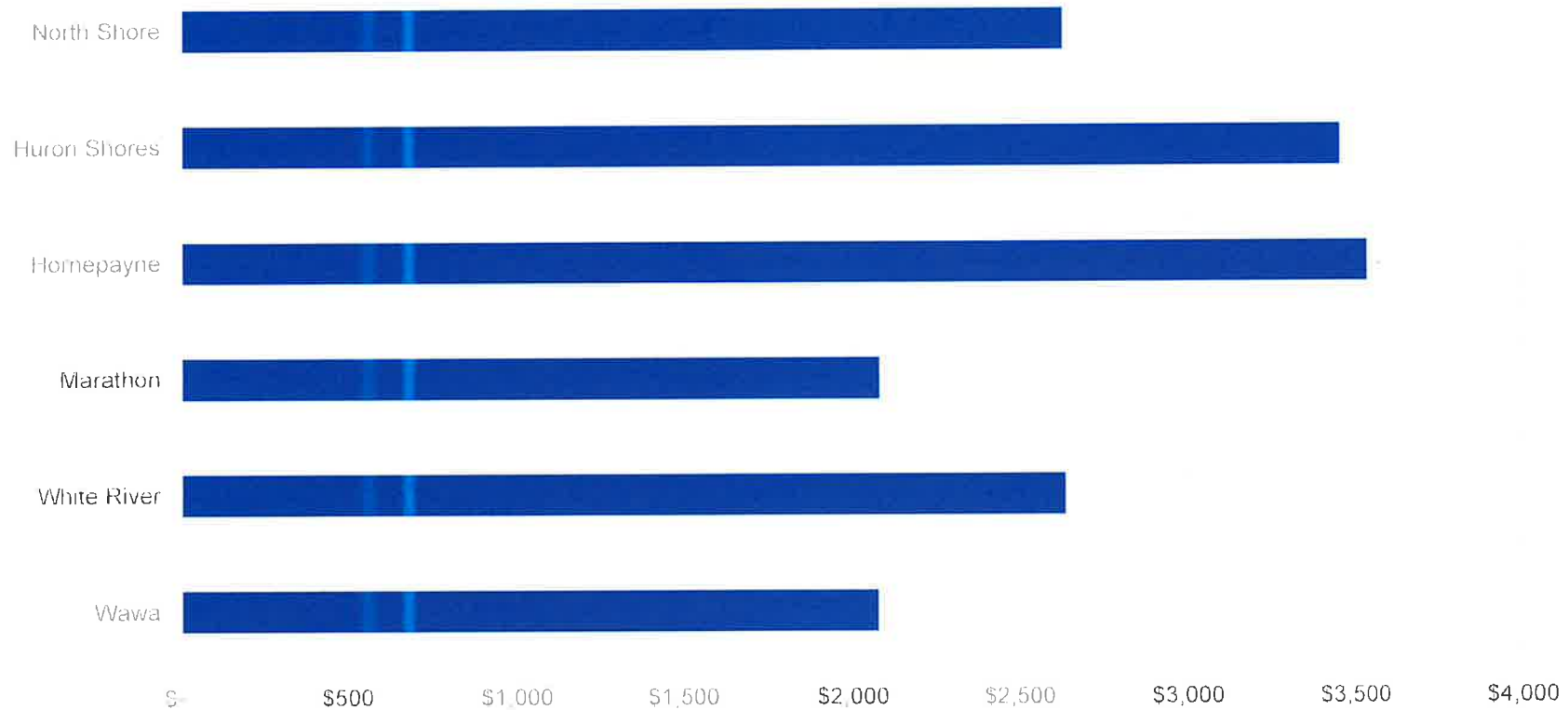
Financial Statement Overview

Financial Indicators	North Shore Indicator	Comparator Municipalities		
		Low	High	Average
Total reserves and reserve funds per household	\$1,743	\$1,743	\$15,132	\$5,998
Total long-term debt per household	\$434	\$415	\$6,732	\$2,605
Residential taxes per household	\$2,630	\$2,076	\$3,537	\$2,736
Residential taxes as a percentage of median household income	4.1%	2.6%	5.6%	3.8%
Net book value of capital assets as a percentage of historical cost	40.9%	24.0%	50.7%	40.1%

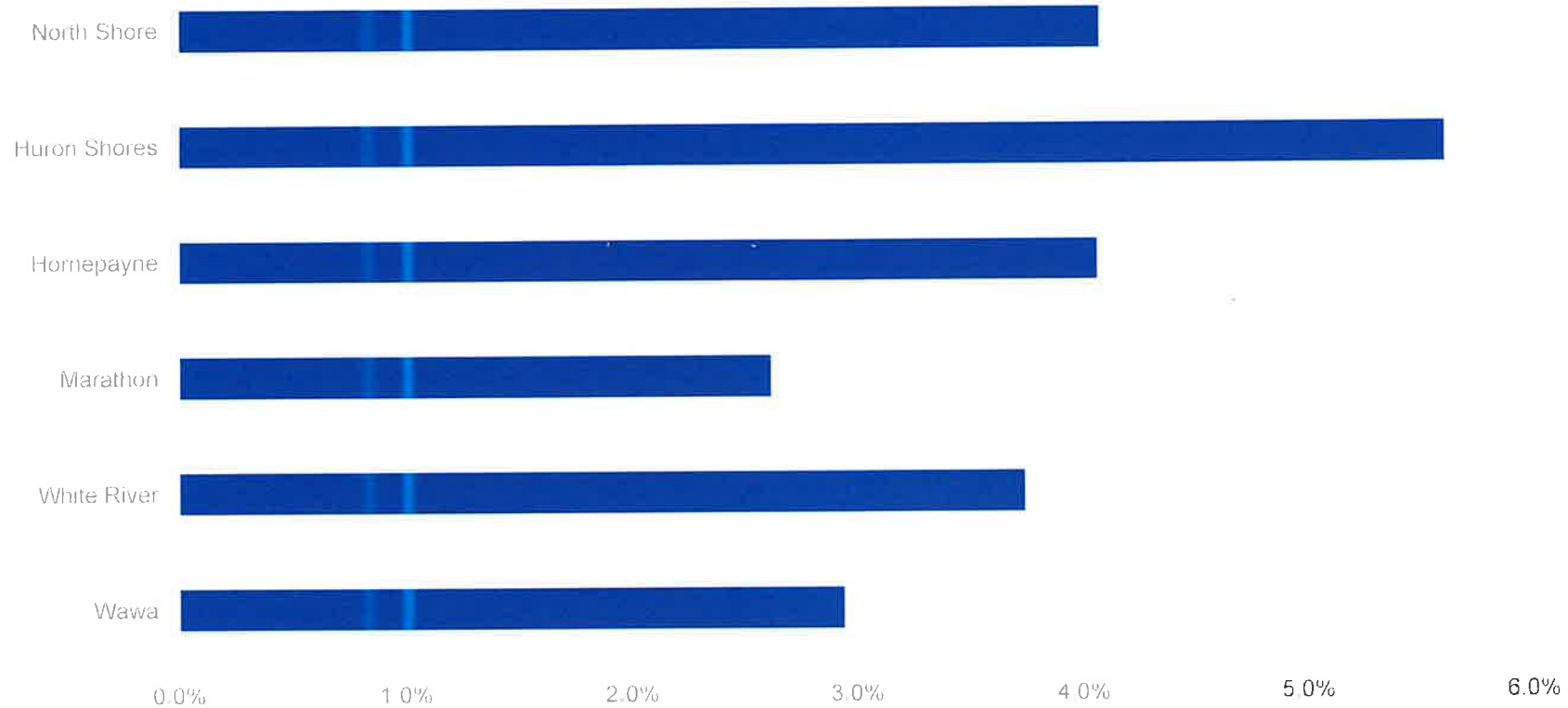
Debt and Reserves Per Household (2023 Fiscal Year)



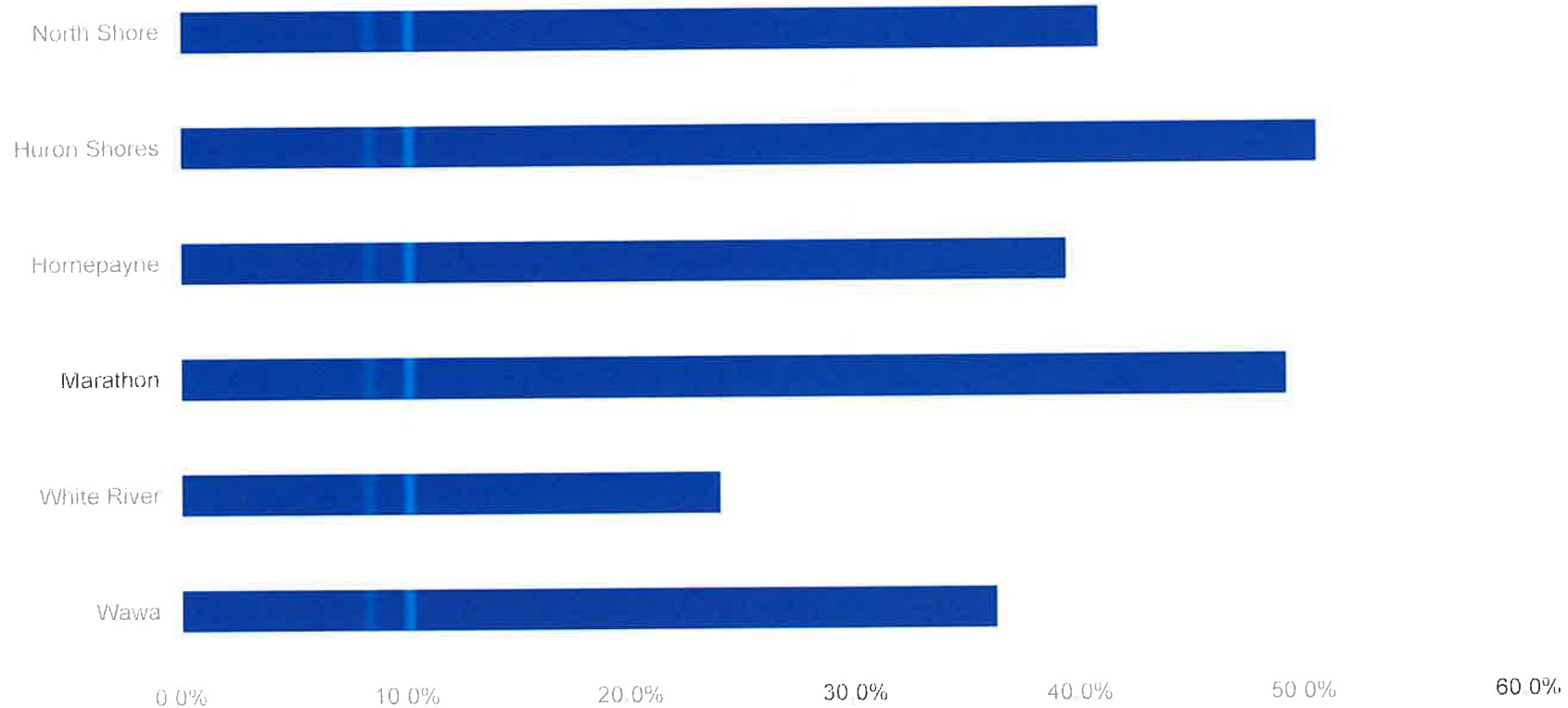
Average Residential Taxes per Household (2023 Fiscal Year)



Residential Taxes as a Percentage of Household Income (2023 Fiscal Year)



Net Book Value of Capital Assets as a Percentage of Historical Cost (2023 Fiscal Year)





<https://kpmg.com/ca/en/home.html>

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Consolidated Financial Statements

**THE CORPORATION OF THE
TOWNSHIP OF THE NORTH
SHORE**

Year ended December 31, 2024

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

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Year ended December 31, 2024

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of the North Shore (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 Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, 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 consolidated financial statements. These systems are monitored and evaluated by Management.

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

The consolidated financial statements have been audited by 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 consolidated financial statements.

Treasurer

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying consolidated financial statements of The Corporation of the Township of the North Shore (the "Township"), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of remeasurement gains and losses for the year ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated 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 consolidated financial position of the Township as at December 31, 2024, and its consolidated results of operations and accumulated surplus, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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 Township'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 Township or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

January 14, 2026

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash	\$ 180,408	\$ 205,621
Portfolio investments (note 6)	1,200,467	1,234,007
Taxes receivable (note 7)	231,962	123,752
User charges receivable	3,872	7,693
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Net debt	(415,946)	(249,878)
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Accumulated surplus is comprised of:		
Accumulated operating surplus	5,127,191	5,375,124
Accumulated remeasurement losses	(10,504)	(10,671)
Accumulated surplus	<u>\$ 5,116,687</u>	<u>\$ 5,364,453</u>

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024 (note 19)	Actual 2024	Actual 2023
Revenues:			
Municipal taxation	\$ 1,307,523	\$ 1,276,371	\$ 1,211,708
Provincial grants	392,959	400,758	367,919
User charges	125,683	133,425	133,217
Other	14,800	138,859	50,112
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Gain on sale of land held for resale	-	11,001	163,569
Loss on disposal of tangible capital assets	-	(10,758)	-
Total revenues	2,014,931	2,057,602	2,003,477
Expenses:			
General government	466,024	591,037	448,416
Protection to persons and property	286,576	273,638	253,185
Transportation services	216,685	234,656	206,162
Environmental services	707,881	666,856	616,473
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Social and family services	179,400	175,671	171,100
Recreational and cultural services	153,280	119,970	183,190
Planning and development	45,662	32,208	30,806
Total expenses	2,256,605	2,305,535	2,096,596
Annual deficit	(241,674)	(247,933)	(93,119)
Accumulated surplus, beginning of year	5,375,124	5,375,124	5,468,243
Accumulated surplus, end of year	\$ 5,133,450	\$ 5,127,191	\$ 5,375,124

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Change in Net Debt

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024 (note 19)	Actual 2024	Actual 2023
Annual deficit	\$ (241,674)	\$ (247,933)	\$ (93,119)
Net remeasurement gains for the year	-	167	3,070
		(247,766)	(90,049)
Acquisition of tangible capital assets	(323,802)	(411,029)	(171,881)
Amortization of tangible capital assets	492,039	492,039	408,931
Loss on disposal of tangible capital assets	-	10,758	-
Acquisition of prepaid expenses	-	(10,070)	(1,075)
Change in net debt	(73,437)	(166,068)	145,926
Net debt, beginning of year	(249,878)	(249,878)	(395,804)
Net debt, end of year	\$ (323,315)	\$ (415,946)	\$ (249,878)

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Remeasurement Gains and Losses

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Accumulated remeasurement losses, beginning of year	\$ (10,671)	\$ (13,741)
Unrealized gains attributable to:		
Pooled funds	167	3,070
Net remeasurement gains for the year	167	3,070
Accumulated remeasurement losses, end of year	\$ (10,504)	\$ (10,671)

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual deficit	\$ (247,933)	\$ (93,119)
Items not involving cash:		
Accretion of asset retirement obligation	26,046	35,968
Amortization of tangible capital assets	492,039	408,931
Net remeasurement gains	167	3,070
Loss on disposal of tangible capital assets	10,758	-
Change in asset retirement obligation	165,036	-
	446,113	354,850
Change in non-cash assets and liabilities:		
Decrease in taxes receivable	(108,210)	33,162
Decrease (increase) in user charges receivable	3,821	(3,707)
Increase in other accounts receivable	(173,766)	(29,811)
Increase (decrease) in accounts payable and accrued liabilities	87,364	(50,831)
Increase (decrease) in deferred revenue - obligatory	(11,098)	5,935
Increase in deferred revenue - other	171,496	176,238
Increase in prepaid expenses	(10,070)	(1,075)
Net change in cash from operating activities	405,650	484,761
Investing activities:		
Change in portfolio investments	33,540	(604,351)
Net change in investing activities	33,540	(604,351)
Financing activities:		
Repayment of obligations under capital lease	(53,374)	(50,579)
Capital activities:		
Acquisition of tangible capital assets	(411,029)	(171,881)
Net change in cash	(25,213)	(342,050)
Cash, beginning of year	205,621	547,671
Cash, end of year	\$ 180,408	\$ 205,621

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

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2024

The Corporation of the Township of the North Shore (the "Township") is a municipality 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 consolidated 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 and the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

(a) Reporting entity:

- (i) These consolidated financial statements reflect the assets, liabilities, revenues and expenses and include the activities of all committees of Council and the North Shore Cemetery Board which is under the control of Council.

All interfund and inter-organizational transactions and balances between these organizations are eliminated.

(ii) Accounting for school board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the revenue and expenses in these consolidated financial statements (note 3).

(iii) Trust funds:

Trust funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported on separately on the Trust Funds Financial Statements (note 4).

(iv) Joint local boards:

These consolidated financial statements reflect contributions to the following joint local boards, which are not under the direct control of council as expenses in the consolidated statements of operations and accumulated surplus:

Algoma Public Health

Algoma District Services Administration Board

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(b) Accrual basis of accounting:

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

(c) Reserve and reserve funds:

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

(d) Pension and employee benefits:

The Township accounts for its participation in the Ontario Municipal Employee Retirement Systems ("OMERS"), a multi-employer public sector pension fund, as a deferred contribution plan.

(e) Taxation and other revenues:

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

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of supplementary assessments and appeals are estimated based on historical results.

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

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 arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(f) Government grants and transfers:

Government grants and transfers are recognized in the period that the events giving rise to the transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met and the amount can be reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred revenue and are recognized as revenue in the period in which all of these criteria are met.

(g) Deferred revenue - obligatory:

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

(h) Deferred revenue - other:

The Township receives certain amounts pursuant to funding agreements that may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recorded as deferred revenue and are recognized as revenue in the fiscal year the eligibility criteria have been met. Also includes user charges and other fees which have been collected but for which the services have yet to be performed. These amounts are recognized as revenues in the fiscal year the services are performed.

(i) Investments and investment income:

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

Investment income earned on surplus funds is 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 deferred revenue balances.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(j) 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.

(k) 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, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Buildings	10 - 50
Furniture, fixtures and equipment	5 - 50
Vehicles	10 - 20
Water and sewer infrastructure	5 - 55
Roads and bridges infrastructure	5 - 55
Leased assets	5

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

Tangible capital assets are written down when conditions indicate they no longer contribute to the Township's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their books value. The net-write-downs are accounted for as expenses in the statement of operations.

(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) Natural resources

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(k) Tangible capital assets (continued):

(iii) Works of art and cultural and historic assets

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

(l) Land held for resale:

Land held for resale consisting of surplus land is recorded at the lower of cost and net realizable value.

(m) Financial Instruments:

The Township initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Township subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities and bonds that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the consolidated statement of remeasurement gains and losses.

Financial assets measured at amortized cost include cash, taxes receivable, user charges receivable, and other accounts receivable.

Financial assets measured at fair value include the pooled funds held within the investment.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and obligations under capital lease.

(n) Use of estimates:

The preparation of consolidated financial statements 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 periods specified. 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 asset retirement obligations.

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

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(o) Asset retirement obligation:

The Township recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made

2. Change in accounting policies:

The Township adopted the following standards concurrently beginning January 1, 2024 retroactively: *PS 3160 Public Private Partnerships*, *PS 3400 Revenue* and adopted *PSG-8 Purchased Intangibles* prospectively.

PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.

PSG-8 Purchased Intangibles provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act. There was no impact to the Township for the adoption of this standard.

PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. There was no impact to the Township for the adoption of this standard.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

3. Operations of school boards:

Taxation, other revenues and requisitions for the school boards amounting to \$246,126 (2023 – \$178,458) are not reflected in these consolidated financial statements.

4. Trust funds:

Trust Funds administered by the Township amounting to \$37,208 (2023 – \$31,770) have not been included on the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations and accumulated surplus.

5. Contributions to unconsolidated jointed boards:

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

	2024	2023
Algoma Public Health	\$ 22,761	\$ 21,473
Algoma District Social Services Administration Board	335,477	326,147
	\$ 358,238	\$ 347,620

6. Portfolio investments:

The Guaranteed Investment certificates have an interest rates between 5.00% and 5.58% and maturity dates between January 2025 and September 2025.

7. Taxes receivable:

	2024	2023
Current	\$ 220,247	\$ 93,313
Past year	30,969	8,434
Previous years	7,017	2,754
Penalties and interest	13,729	5,704
Payments in lieu	–	13,547
	271,962	123,752
Allowance for doubtful taxes	(40,000)	–
	\$ 231,962	\$ 123,752

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

8. Other accounts receivable:

Accounts receivable consist of the following:

	2024	2023
HST recoverable	\$ 27,218	\$ 32,121
Government transfers receivables	77,168	2,007
Other receivables	153,404	49,896
	<u>\$ 257,790</u>	<u>\$ 84,024</u>

9. Line of credit:

A line of credit has been authorized by the Bank of Nova Scotia and bears interest at the bank's prime lending rate plus 0.5% per annum and is secured by a general security agreement and an assignment of insurance. The Township has \$Nil (2023 – \$Nil) borrowed at year-end of a maximum limit of \$500,000.

10. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$12,396 (2023 - \$11,107) which includes amounts payable for payroll related taxes and remittances.

11. Obligation under capital lease:

The Township has financed a John Deere dozer by entering into a capital leasing arrangement. Capital lease repayments are due as follows:

2025	\$ 39,300
2026	23,356
	<u>62,656</u>
Less amount representing interest at 2.95%	(1,514)
	<u>\$ 61,142</u>

Interest of \$2,382 (2023 – \$3,447) relating to the capital lease obligation has been included in expenses.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

11. Obligation under capital lease (continued):

The Township has financed a Chevrolet Silverado vehicle by entering into a capital leasing arrangement. Capital lease repayments are due as follows:

2025	\$	20,090
2026		20,090
2027		20,090
		60,270
Less amount representing interest at 5.49%		(4,738)
	\$	55,532

Interest of \$3,497 (2023 – \$4,372) relating to the capital lease obligation has been included in expenses.

12. Deferred revenue – obligatory:

The continuity of transactions within the obligatory reserve funds are as described below:

	2024	2023
Federal Gas Tax:		
Balance, beginning of year	\$ 129,445	\$ 123,510
Contributions received	33,389	32,896
Interest earned	5,572	6,175
Recognized in revenue in the period	(50,059)	(33,136)
Total deferred revenue - obligatory	\$ 118,347	\$ 129,445

13. Deferred revenue – other:

	2024	2023
OCIF – Core Infrastructure	\$ 420,666	\$ 312,096
NORDS funding	257,524	195,522
Future property taxes	15,179	14,255
	\$ 693,369	\$ 521,873

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. Asset retirement obligation:

The Township's asset retirement obligation consists of a landfill obligation.

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 site 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 Township owns and operates an active landfill site. The liability for the closure of operational sites and post-closure care has been recognized under *PS 3280 Asset Retirement Obligation*. The reported liability is based on estimates and assumptions with respect to events extending over a thirty-year period 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.

Post-closure care for the landfill sites is estimated to be required for 24 years from the date of site closure. These costs were discounted to December 31, 2024 using a discount rate of 2.25% per annum.

At current average fill rates, the site has a remaining operating life of approximately 4 years and expected closure in 2028.

Changes in the estimated obligation during the year consists of the following:

	2024	2023
Balance, beginning of year	\$ 992,567	\$ 956,599
Change in estimate	165,036	—
Accretion expense	26,046	35,968
Balance, end of year	\$ 1,183,649	\$ 992,567

The Township is proceeding with an application to expand the site to accept an additional 39,990 m³ of waste.

Obligations related to landfill closure will be funded from future taxation revenues.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

15. Pension agreement:

OMERS provides pension services to more than 525,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of \$142,489 million (2023 – \$136,185 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$139,576 million (2023 - \$131,983 million) indicating a going concern actuarial deficit of \$2,913 million (2023 - \$4,202 million). As OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Township's share is not determinable. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

During the year ended December 31, 2024, the Township contributed \$41,537 (2023 - \$21,797) to OMERS for current service and is included in salaries and benefits within the statement of operations.

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Disposals	Balance at December 31, 2024
Land	\$ 297,561	\$ -	\$ -	\$ 297,561
Buildings	1,283,165	-	-	1,283,165
Furniture, fixtures and equipment	1,203,788	6,432	(48,899)	1,161,321
Vehicles	515,039	82,935	-	597,974
Water and sewer infrastructure	4,771,818	59,049	-	4,830,867
Roads and bridges infrastructure	3,874,660	50,058	-	3,924,718
Leased assets	272,579	-	-	272,579
Landfill	1,272,043	212,555	-	1,484,598
Total	\$ 13,490,653	\$ 411,029	\$ (48,899)	\$ 13,852,783

Accumulated Amortization	Balance at December 31, 2023	Disposals	Amortization	Balance at December 31, 2024
Land	\$ -	\$ -	\$ -	\$ -
Buildings	773,564	-	28,920	802,484
Furniture, fixtures and equipment	760,502	(38,141)	67,300	789,661
Vehicles	334,808	-	31,856	366,664
Water and sewer infrastructure	2,695,239	-	140,617	2,835,856
Roads and bridges infrastructure	3,033,263	-	87,899	3,121,162
Leased assets	56,694	-	27,258	83,952
Landfill	317,982	-	108,189	426,171
Total	\$ 7,972,052	\$ (38,141)	\$ 492,039	\$ 8,425,950

	Net book value, December 31, 2023	Net book value, December 31, 2024
Land	\$ 297,561	\$ 297,561
Buildings	509,601	480,681
Furniture, fixtures and equipment	443,286	371,660
Vehicles	180,231	231,310
Water and sewer infrastructure	2,076,579	1,995,011
Roads and bridges infrastructure	841,397	803,556
Leased assets	215,885	188,627
Landfill	954,061	1,058,427
Total	\$ 5,518,601	\$ 5,426,833

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Tangible capital assets (continued):

Cost	Balance at December 31, 2022	Additions	Disposals	Balance at December 31, 2023
Land	\$ 297,561	\$ -	\$ -	\$ 297,561
Buildings	1,283,165	-	-	1,283,165
Furniture, fixtures and equipment	1,187,109	16,679	-	1,203,788
Vehicles	435,409	79,630	-	515,039
Water and sewer infrastructure	4,771,818	-	-	4,771,818
Roads and bridges infrastructure	3,815,321	59,339	-	3,874,660
Leased assets	272,579	-	-	272,579
Landfill	1,255,810	16,233	-	1,272,043
Total	\$ 13,318,772	\$ 171,881	\$ -	\$ 13,490,653

Accumulated Amortization	Balance at December 31, 2022	Disposals	Amortization	Balance at December 31, 2023
Land	\$ -	\$ -	\$ -	\$ -
Buildings	744,644	-	28,920	773,564
Furniture, fixtures and equipment	687,795	-	72,707	760,502
Vehicles	294,381	-	40,427	334,808
Water and sewer infrastructure	2,556,477	-	138,762	2,695,239
Roads and bridges infrastructure	2,942,464	-	90,799	3,033,263
Leased assets	37,044	-	19,650	56,694
Landfill	300,316	-	17,666	317,982
Total	\$ 7,563,121	\$ -	\$ 408,931	\$ 7,972,052

	Net book value, December 31, 2022	Net book value, December 31, 2023
Land	\$ 297,561	\$ 297,561
Buildings	538,521	509,601
Furniture, fixtures and equipment	499,314	443,286
Vehicles	141,028	180,231
Water and sewer infrastructure	2,215,341	2,076,579
Roads and bridges infrastructure	235,535	215,885
Leased assets	872,857	841,397
Landfill	955,494	954,061
Total	\$ 5,755,651	\$ 5,518,601

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

17. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2024	2023
Surplus:		
Invested in tangible capital assets	\$ 5,310,159	\$ 5,348,553
General surplus	314,993	335,936
Amounts to be recovered:		
Asset retirement obligations	(1,183,649)	(992,567)
	4,441,503	4,691,922
Reserves set aside by Council for:		
Cash flow reserves	199,204	218,847
Reserves for capital purposes	486,484	464,355
	685,688	683,202
Accumulated remeasurement losses	(10,504)	(10,671)
	\$ 5,116,687	\$ 5,364,453

18. Public sector salary disclosure:

During 2024, no employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Township.

19. Budget information:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Canadian public sector accounting standards. As a result, the budget figures presented in the consolidated statement of operations and accumulated surplus represent the financial plan adopted by Council with adjustment as follows:

Annual deficit per budget approved by Council	\$	—
Less:		
Transfer from reserves		(73,437)
Amortization of tangible capital assets		(492,039)
		(565,476)
Add:		
Investment in tangible capital assets		323,802
Annual deficit per consolidated statement of operations and accumulated surplus	\$	(241,673)

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

20. Financial risks:

The Township is exposed to various risks through its financial instruments. The following analysis provides information about the Township's risk exposure and concentration as of December 31, 2024.

(a) Credit risk:

The Credit risk arises from the potential that a counter party will fail to perform its obligations. The Township is exposed to credit risk from customers and ratepayers. The Township has a significant number of customers and ratepayers which minimizes concentration of credit risk.

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

(b) Liquidity risk:

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and maintaining enough cash and credit facilities available to repay creditors as they become due. In the opinion of management, the liquidity risk exposure to the Township is low.

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

21. Comparative information:

The consolidated financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of revenue over expenses.

22. Segmented information:

The Township is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Transportation Services, Environmental Services, Health Services, Social and Family Services, Recreational and Cultural Services and Planning and Development Services. Service areas were created for the purposes of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations (see Schedule to note).

Municipal Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the Segmented Information, along with the services they provide, are as follows:

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

21. Segmented information (continued):

General Government Services

The departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Municipal assets; ensuring effective financial management; monitoring performance and ensuring that high quality Municipal Service standards are met.

Protection Services

Protection is comprised of police, fire / emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens, preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation Services

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, winter control and street lighting.

Environmental Services

The environmental department consists of three distinct utilities: water, wastewater and solid waste disposal. The department provides drinking water to ratepayers, collecting and treating wastewater and providing waste minimization programs and facilities for solid waste disposal and diversion.

Health Services

Through the Algoma Health Unit, the Township contributes to public health services and education and through the Algoma District Social Services Administration Board, to ambulance services. In addition, this department oversees the care and maintenance of municipal cemeteries.

Social and Family Services / Social Housing

Through the Algoma District Social Services Administration Board, the Township contributes to social assistance payments, childcare services and social housing. In addition, the Township provides alternative residential services for seniors.

Recreation and Cultural Services

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

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

21. Segmented information (continued):

Planning and Development

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighborhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

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THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Note 22 - Segmented Information (continued)

Year ended December 31, 2024

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2024
Revenues:									
Municipal taxation	\$ 1,276,371	-	-	-	-	-	-	-	\$ 1,276,371
Government transfers	482,885	-	-	-	-	-	6,996	-	489,881
User charges	3,900	26,043	-	100,545	2,937	-	-	-	133,425
Other	125,943	8,484	200	9,461	1,509	-	4,325	7,760	157,682
Gain on sale of land held for resale	11,001	-	-	-	-	-	-	-	11,001
Loss on disposal of tangible capital assets	(10,758)	-	-	-	-	-	-	-	(10,758)
	1,889,342	34,527	200	110,006	4,446	-	11,321	7,760	2,057,602
Expenses:									
Salaries, wages and benefits	208,681	38,459	47,818	53,777	-	-	55,844	-	404,579
Interest on capital lease obligations	-	-	3,497	2,382	-	-	-	-	5,879
Materials	113,460	59,131	82,417	299,596	12,713	-	32,856	25,412	625,585
Contracted services	217,925	151,421	-	-	15,264	-	-	4,959	389,569
Rents and financial	1,200	-	-	28,446	-	-	-	-	29,646
External transfers	-	-	-	-	182,567	175,671	-	-	358,238
Amortization of tangible capital assets	49,771	24,627	100,924	282,655	955	-	31,270	1,837	492,039
	591,037	273,638	234,656	666,856	211,489	175,671	119,970	32,208	2,305,535
Annual surplus (deficit)	\$ 1,298,305	(239,111)	(234,456)	(556,850)	(207,053)	(175,671)	(108,649)	(24,448)	\$ (247,933)

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Note 22 - Segmented Information (continued)

Year ended December 31, 2024

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2023
Revenues:									
Municipal taxation	\$ 1,211,708	-	-	-	-	-	-	-	\$ 1,211,708
Government transfers	413,878	3,677	-	-	-	-	8,377	-	425,932
User charges	9,706	25,068	-	97,573	870	-	-	-	133,217
Other	32,747	1,760	243	-	455	-	27,836	6,000	69,051
Gain on sale of land held for resale	163,569	-	-	-	-	-	-	-	163,569
	1,831,608	30,505	243	97,573	1,335	-	36,213	6,000	2,003,477
Expenses:									
Salaries, wages and benefits	174,946	43,180	32,168	72,211	3,357	-	78,184	17,297	421,343
Interest on capital lease obligations	-	-	4,372	3,447	-	-	-	-	7,819
Materials	187,706	72,134	62,797	311,179	6,432	-	63,363	7,186	710,797
Contracted services	43,021	114,475	-	-	-	-	-	4,486	161,982
Rents and financial	-	-	-	38,104	-	-	-	-	38,104
External transfers	-	-	-	-	176,520	171,100	-	-	347,620
Amortization of tangible capital assets	42,743	23,396	106,825	191,532	955	-	41,643	1,837	408,931
	448,416	253,185	206,162	616,473	187,264	171,100	183,190	30,806	2,096,596
Annual surplus (deficit)	\$ 1,383,192	(222,680)	(205,919)	(518,900)	(185,929)	(171,100)	(146,977)	(24,806)	\$ (93,119)



Minutes

Regular Council Meeting
Township of the North Shore
Wednesday, December 17th, 2025
6:00 p.m.
Hybrid Meeting

ATTENDANCE

Council: Tony Moor - Mayor
Richard Welburn - Ward 1 - electronic
Len Menard - Ward 2 - electronic
Tracey Simon - Ward 3 - electronic - *left the meeting at 8:00 PM*
Robin Green - Councillor at Large - electronic

Staff: Craig Davidson - Interim Treasurer (delegated Clerk)
Matt Simon - Public Works Manager/Fire Chief/By-Law - *left meeting at 8:14 PM*

CALL TO ORDER

The Mayor called the meeting to order at 6:00 p.m.

APPROVAL OF AGENDA

RESOLUTION #25-303

Moved by: T. Simon

Seconded by: R. Green

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approves the agenda as circulated

CARRIED

DISCLOSURES OF PECUNIARY INTEREST

T. Simon - item 4a and b in Closed Session

PRESENTATIONS/DELEGATION

ADOPTION OF MINUTES

a) Minutes for the Regular meeting November 19, 2025

RESOLUTION #25-304

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore approve the minutes of the November 19, 2025, Regular Council meeting

CARRIED

- b) Minutes for the Special meeting December 10, 2025

RESOLUTION #25-305

Moved by: L. Menard

Seconded by: T. Simon

BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore approve the minutes of the December 10, 2025, Special Council meeting

CARRIED

COUNCIL MEMBERS REPORT

- a) Councillor Richard Welburn - Report and proposed letter to the Ministry of the Environment, Conservation and Parks regarding changes to the Conservation Authorities Act

RESOLUTION #25-306

Moved by: L. Menard

Seconded by: T. Simon

BE IT RESOLVED That Council receive the submitted Council Member's report, including a letter to the Ministry of the Environment, Conservation and Parks, for the December 17th, 2025 Regular Council meeting from Councillor Richard Welburn for consideration, and that Council provide direction to Councillor Richard Welburn to submit the letter to the Ministry on behalf of the Township of The North Shore.

CARRIED

- b) Councillor Richard Welburn - Verbal report regarding the Blind River Public Library Board updates

RESOLUTION #25-307

Moved by: T. Simon

Seconded by: R. Green

BE IT RESOLVED That Council receive the verbal Council Member's report for the December 17th, 2025, Regular Council meeting from Councillor Richard Welburn for information purposes.

CARRIED

REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES AND COMMUNICATION

- a) Appointment to Environmental Committee

RESOLUTION #25-308

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Melody Rose be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

CARRIED

- b) Appointment to Environmental Committee

RESOLUTION #25-309

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Scott McCharles be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

DEFERRED

c) Appointment to Environmental Committee

RESOLUTION #25-310

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Stephen Harvey be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

CARRIED

d) Appointment to Environmental Committee

RESOLUTION #25-311

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Janice Gamble be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

CARRIED

e) Appointment to Environmental Committee

RESOLUTION #25-312

Moved by: T. Simon

Seconded by: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Alice Fahey be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

CARRIED

f) Appointment to Property Standards Appeals Committee

RESOLUTION #25-313

Moved by: L. Menard

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Shelley Turcotte be appointed to the Property Standards Appeals Committee for the remainder of the 2022-2026 Council term

CARRIED

g) Office Unforeseen Incidents Policy

RESOLUTION #25-314

Moved by: T. Simon

Seconded by: L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report as presented for consideration, and that Council approve the amended Office Unforeseen Incidents Policy, with

CARRIED

h) Resolution of Support - Bail Reform

RESOLUTION #25-315

Moved by: T. Simon

Seconded by: R. Green

WHEREAS similar concerns have been raised by Council of the Township of The North Shore in relation to concerns around bail reform

AND WHEREAS the Township of The North Shore sent a letter to the Ontario Provincial Police in February of 2023 in support of the "efforts to amend the Criminal Code to ensure that chronic offenders are not given judicial interim release thereby reducing victimization in our communities"

AND WHEREAS the Council of the Township of The North Shore supports the Resolution of Support from City of Brantford and the letter received from Mayor Frank Campion of Welland

NOW THEREFORE BE IT RESOLVED that confirmation of Council support be sent to the Attorney General of Ontario Doug Downey, Premier of Ontario, Minister of Justice and Attorney General of Canada Sean Fraser, MP Terry Sheehan, MPP Bill Rosenberg, the Five Fires OPP Detachment Board, AMO, and all Ontario Municipalities.

CARRIED

i) Variance Report - To end of November 2025

RESOLUTION #25-316

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the Variance report to the end of November 2025 for information purposes.

CARRIED

j) Restricting Council member attendance to ZOOM only - emails between Clerk and Integrity Commissioner Tony Fleming - as requested by Councillor Welburn

RESOLUTION #25-317

Moved by: L. Menard

Seconded by: T. Simon

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the emails between the Clerk and Integrity Commissioner, as requested to be presented in Open Session by Councillor Welburn at the November 19th, 2025 Regular Council meeting, regarding Council's direction at the October 22nd, 2025 Regular Council meeting to "seek advice from the Integrity Commissioner regarding the penalty for Councillor Welburn to attend meetings via ZOOM only for the remainder of this term"

CARRIED

k) Letter from the Fire Chief

RESOLUTION #25-318

Moved by: L. Menard

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the letter to the Township of The North Shore residents from the Fire Chief, for information purposes.

CARRIED

l) Integrity Commissioner Complaint Statistics - January 1, 2024 - December 3, 2025

RESOLUTION #25-319

Moved by: L. Menard

Seconded by: T. Simon

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the chart showing the Integrity Commissioner Complaint statistics from January 1, 2024, to December 3, 2025, for information purposes.

CARRIED

m) 2026 Ontario Provincial Police Annual Billing Statement

RESOLUTION #25-320

Moved by: T. Simon

Seconded by: L. Menard

BE IT RESOLVED that Council for the Corporation of the Township of The North Shore receive the OPP 2026 Annual Billing Statement for information purposes.

CARRIED

n) Proposed letter to Member of Parliament Terry Sheehan from the Township of The North Shore - Changes to the Canada Post Corporations Act Bill C-15

RESOLUTION #25-321

Moved by: T. Simon

Seconded by: R. Green

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report and proposed letter from the Blind River Library Board with news article for consideration regarding changes to the Canada Post Corporations Act in Bill C-15, and that Council review and approve that the attached letter be signed by the Mayor and sent to Member of Parliament Terry Sheehan.

CARRIED

o) Resolution of Support - Proposed Amendments to the Conservation Authorities Act

RESOLUTION #25-322

Moved by: L. Menard

Seconded by: R. Green

WHEREAS the Conservation Authorities Act (1946) enables Municipalities to establish local Conservation Authorities, and when Municipalities choose to form such authorities, they assume responsibility for governance and funding through the appointment of a Board of Directors and the provision of an annual levy

AND WHEREAS local Municipalities established the Sault Ste Marie Region Conservation Authority in 1963, and currently provide approximately 50% of total conservation authority funding, while the Province of Ontario provides approximately 3%

AND WHEREAS Municipalities have governed their respective conservation authorities for decades, tailoring programs and services to local watershed needs, maintaining accountable services standards, and ensuring fair and predictable costs for ratepayers

AND WHEREAS Bill 68 (Schedule 3) and ERO posting 025-1257 proposes to consolidate Ontario's 36 conservation authorities into seven regional authorities and create the Ontario Provincial Conservation Agency, a Crown agency that would assume oversight over conservation authorities and have the ability to levy authorities to cover its costs

AND WHEREAS the Province already possesses the authority to establish overarching legislation, regulations, standards and policies across all conservation authorities through the Conservation Authorities Act and the Ministry of Environment, Conservation and Parks

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of The North Shore calls on the Government of Ontario to maintain local, independent, Municipally governed, watershed-based Conservation Authorities to ensure strong local representation in decisions related to Municipal levies, community-focused service delivery, and the protection and management of conservation lands

AND FURTHER THAT while the Council of the Township of The North Shore supports provincial goals for consistent permit approval processes, shared services and digital modernization, imposing a new top-down agency structure without strong local accountability and governance risks creating unnecessary cost, red tape, and bureaucracy, thereby undermining efficiency and responsiveness to local community needs

AND FURTHER THAT the Council of the Township of The North Shore supports efforts to balance expertise, capacity and program delivery across the province, and requests that the province work collaboratively with Municipalities and local conservation authorities to determine the most effective level of strategic consolidation to achieve both provincial and local objectives

AND FURTHER THAT a copy of this Resolution be sent to the Ontario Minister of Environment, Conservation and Parks, to MP Terry Sheehan, to MPP Bill Rosenberg, the Association of Municipalities of Ontario, the Rural Ontario Municipal Association, the Sault Ste Marie Region Conservation Authority, and all Municipalities in Ontario.

CARRIED

Consent Agenda

- a) Letter to Mayor from Saugeen First Nation #29 regarding their child well being law Zaag'idiwin
- b) Email from Ministry of Natural Resources seeking feedback on regulatory changes to Black Bear Management in Ontario
- c) Letter from Ministry of Municipal Affairs and Housing regarding changes made to the Planning Act
- d) Letter from FONOM regarding NOMA and FONOM attendance at Northern Ontario Hill Days in Ottawa
- e) Letter from the Ministry of the Environmental, Conservation and Parks regarding an update on the proposed environmental assessment regulation for Municipal infrastructure
- f) Letter from the Ministry of the Solicitor General regarding the 2026 OPP Annual Billing Statements

RESOLUTION #25-323

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED That Council receive items a to f of the December 17th, 2025, Consent Agenda for information purposes.

CARRIED

OLD BUSINESS

- a) December Holiday office closure 2025

RESOLUTION #25-324

Moved by: L. Menard

Seconded by: R. Green

BE IT RESOLVED that the Township of The North Shore receives the follow up report regarding the Municipal Office being closed between Christmas and New Years for consideration, and that Council authorize the Christmas Closure of Municipal Office Policy to remain in place and be followed for the 2025 holiday period recognizing current staffing levels and previously approved vacation schedules.

CARRIED

b) Canada Day report and Recommendation from Recreation Committee

RESOLUTION #25-325

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the report regarding Canada Day from the Recreation Committee and that Council approve the use of Christmas laser lights and the addition of a tree outside of the Municipal Office for the holiday season

CARRIED

INTRODUCTION, READING, AND CONSIDERATION OF BY-LAWS

NOTICES OF MOTION

Nil

QUESTION PERIOD

Per the Township of The North Shore Procedure By-Law, (Section 6.5.2.17) "*Questions and answers will be noted in the meeting's minutes in general terms*"

There were 3 questions asked during the Question Period of the December 17th, 2025, meeting:

Question 1.2:

Name of Resident/Member of the Public - Melody Rose

Ward of property/residence - Ward 3

Question asked (in general terms) - What happened to have the addition of wording regarding only one person being in the office in Office Unforeseen Incidents Policy? Are you aware as a member of Council that there is a policy that says you cannot get legal advice without Council permission?

Answer given by Council (in general terms) - The Mayor explains there was not an incident here but in other areas and it was a good idea to add to this Township, and that he is in the office often and sees the office open often all four days.

No question asked:

Name of Resident/Member of the Public - Lisa Bell Murray

Ward of property/residence - Ward 1

Question asked (in general terms) - Made comment on separating Integrity Commissioner costs by year. Made comment on audited financials.

Answer given by Council (in general terms) - The Interim Treasurer explains he is hoping to have auditors to attend meeting in January and to have 2025 information ready for auditors in February.

Question 3:

Name of Resident/Member of the Public - Janice Gamble

Ward of property/residence - Ward 1

Question asked (in general terms) - Is it a good time to look at Code of Conduct to bring into line with Municipal Act and Integrity Commissioner Inquiry Protocol?

Answer given by Council (in general terms) - The Mayor thanked for question

No question asked:

Name of Resident/Member of the Public - No name given
Ward of property/residence - No ward given

Question asked (in general terms) - Made comment on appointing person to Environmental Committee whose idea it was to have committee, said no one knew there was a deadline to submit items for agenda.

Answer given by Council (in general terms) - Mayor thanked for comments

CLOSED SESSION

RESOLUTION #25-326

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore move to Closed Session pursuant to Section 239 (2) of the Municipal Act, to consider:

- (b) personal matters about an identifiable individual, including municipal or local board employees
- (d) labour relations or employee negotiations
- (e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board
- (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose
- (h) information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them
- (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

For the purpose of legal and human resource matters

M. Simon exited Council Chambers at 7:44PM

CARRIED

The Mayor called for a recess at 7:46 PM

C. Davidson exited Council Chambers at 7:46 PM

T. Moor exited Council Chambers at 7:46 PM

M. Simon returned to Council Chambers at 7:47 PM

M. Simon exited Council Chambers at 7:47 PM

T. Moor returned to Council Chambers at 7:51 PM

C. Davidson returned to Council Chambers at 7:52 PM

T. Moor exited Council Chambers at 7:53 PM

T. Moor returned to Council Chambers at 7:54 PM

M. Simon returned to Council Chamber at 7:54 PM

The Mayor resumed the meeting at 7:54 PM

M. Simon exited Council Chambers at 7:56 PM

T. Simon left the meeting at 8:00 PM

T. Moor exited Council Chambers at 8:00 PM

M. Simon returned to Council Chambers at 8:01 PM

T. Moor returned to Council Chambers at 8:01 PM

M. Simon left the meeting at 8:14 PM

REPORT FROM CLOSED SESSION

RESOLUTION #25-327

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore arise from Closed Session at 8:30 PM and report as follows: Council gave direction to the Mayor and Designated Clerk regarding the legal and human resources matters

C. Davidson exited Council Chambers at 8:30 PM

C. Davidson returned to Council Chambers at 8:31 PM

CARRIED

CONFIRMATORY BY-LAW

RESOLUTION # 25-327

Moved By: L. Menard

Seconded By: R. Green

BE IT RESOLVED: That the Council of the Corporation of the Township of The North Shore hereby approve By-Law No. 25-41, Being a By-Law to Confirm the Proceedings of Council at its Regular meeting held December 17th, 2025, be read a first, second and third time, enacted and passed.

CARRIED

ADJOURNMENT

RESOLUTION # 25-329

Moved By: L. Menard

Seconded By: R. Green

BE IT RESOLVED: That the Corporation of the Township of The North Shore Regular Council meeting of December 17th, 2025, do now adjourn at 8:32 PM to meet again on the 14th day of January 2026 at 6:00 p.m., or at the call of the Chair.

CARRIED

Tony Moor, Mayor

Craig Davidson, Interim Treasurer/Designated Clerk
for the December 17th, 2025, meeting

7a



December 24, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: ENVIRONMENTAL COMMITTEE TERMS OF REFERENCE – CLARIFICATION OF WORDING

RECOMMENDATION: That Council receive the staff report providing clarification of the wording included in the Terms of Reference for the Environmental Committee that were approved by Council at the November 5th, 2025, Regular Council meeting, for information purposes.

At the December 17th, 2025, Regular Council meeting, item 7b was deferred and it was requested during and after this meeting to confirm what the eligibility is to be appointed to a Committee and confirm that Section 5.2 b of the Environmental Committee Terms of Reference was followed.

Environmental Committee Terms of Reference (Terms of Reference attached with this report) and Municipal Elections Act, 1996 wording:

Section 2c (Definitions) of the Environmental Committee Terms of Reference states the following:

"c) "Community member" means a Canadian citizen who is 18 years of age or older and is either:

- A resident or tenant of the Township of The North Shore,*
- An owner of property in the Township, or*
- The spouse or partner of such a resident, tenant, or owner"*

The above definition was intentionally drafted to align with the eligibility criteria of an elector set out in section 17 of the Municipal Elections Act, 1996.

Per Section 17(2) of the Municipal Elections Act, 1996:

“Qualifications

(2) A person is entitled to be an elector at an election held in a local municipality if, on voting day, he or she,

(a) resides in the local municipality or is the owner or tenant of land there, or the spouse of such owner or tenant;

(b) is a Canadian citizen;

(c) is at least 18 years old; and

(d) is not prohibited from voting under subsection (3) or otherwise by law. 2002, c. 17, Sched. D, s. 5 (2); 2005, c. 5, s. 46 (1).”

The above quoted text can be found at the following link:

<https://www.ontario.ca/laws/statute/96m32#BK30>

Section 5.2b (Membership, Appointment and Term) of the Environmental Committee Terms of Reference states the following:

“b) Council shall appoint up to five (5) representatives from the public who are residents of the Township of The North Shore, and who will constitute as voting members for the Environmental Committee.”

Applicant Eligibility:

As Clerk, I have reviewed the applicant’s completed application form and additional submitted information, as required, and have confirmed that the applicant meets eligibility requirements under section 17 of the Municipal Elections Act, 1996 and the Township’s Environmental Committee Terms of Reference.

Based on this review, it has been determined that the applicant qualifies as a community member and is eligible for appointment to the Environmental Committee.

Accordingly, it was recommended to Council at the December 17th, 2025, Regular Council meeting that the applicant be appointed to the Environmental Committee.

MFIPPA:

The Township of The North Shore “Application to the Municipal Council of the Corporation of the Township of The North Shore for appointment to Boards and Committees” form includes a limited consent under section 32(b) of the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA).

That consent is limited in scope and does not extend to disclosure of the applicant’s personal information to Council as a whole or to public discussion at a Council meeting.

Prepared/Submitted by: Rachel Jean Schneider, Municipal Cler/Deputy Treasurer

THE TOWNSHIP OF THE NORTH SHORE

ENVIRONMENTAL COMMITTEE TERMS OF REFERENCE

Approved by Council on November 5th, 2025

1. ESTABLISHMENT

In accordance with the Township of The North Shore Strategic plan, section 4.0, and by Resolution dated November 5th, 2025, Council has established a Committee to be known as the "Township of The North Shore Environmental Committee" for the 2022-2026 Council term to:

- a) Preserve the Community
- b) Enhance the Community
- c) Advocate for the Community
- d) Make recommendations to Council regarding Environmental related concerns and topics

2. DEFINITIONS

In these terms of Reference:

- a) "Chairperson" means the appointed person presiding at and preparing the agenda for a meeting.
- b) "Clerk" means the person duly appointed as such to assist in carrying out his or her duties under these Terms of Reference.
- c) "Community member" means a Canadian citizen who is 18 years of age or older and is either:
 - a resident or tenant of the Township of The North Shore,
 - an owner of property in the Township, or
 - the spouse or partner of such a resident, tenant, or owner
- d) "Council" means the Municipal Council for the Township of The North Shore
- e) "Council Representative" means the person who has been appointed as the representative of Council
- f) "Environmental Committee" means the Environmental Committee established by Council resolution dated November 5th, 2025
- g) "Secretary" means the appointed person who takes minutes and assists with preparing the agenda for a meeting.

3. PURPOSE

The purpose of the Environmental Committee is to act as a working group for Council regarding matters pertaining to environmental discussions or concerns that directly affect the Township of The North Shore.

The Environmental Committee will promote the stewardship, preservation, conservation, protection and enhancement of the natural environment including the shoreline and water system and how the Township of The North Shore community can safely engage with that environment in a way that improves health and wellbeing.

4. SCOPE OF COMMITTEE

4.1 - The Environmental Committee will provide advice on or make recommendations to Council on:

- Developing ways to further conserve and protect the natural environment, including improvements to existing and future Township of The North Shore programs, services, policies and planning
- Requesting input from the public and community partners concerning areas of improvement and future protection of the natural environment, where and when necessary
- Strategies to ensure that the community engages in action-oriented strategies that are aligned with the principles of relevant Township of The North Shore and Provincial policies and strategies.

4.2 - The Committee will review studies, plans, development proposals and other documents referred to the Committee by Council or Staff and provide advice or recommendations to Council regarding their environmental implications

4.3 - The Committee will research and gather information on best environmental practices for the Township of The North Shore community, with a focus on changes that can be made at the Municipal level.

4.4 - The Committee will co-operate with other governmental agencies, community groups, and Committees of Council in the advancement of environmental related matters or concerns that pertain to or directly affect the Township of The North Shore, as directed by Council.

5. MEMBERSHIP, APPOINTMENT AND TERM

5.1 - The Environmental Committee may consist of up to six (6) members, including:

- a) One (1) representative from Council.
- b) Up to five (5) representatives as community members of the Township of the North Shore.

5.2 - Appointments to the Environmental Committee shall be made as follows:

- a) One (1) member of Council shall be appointed as the Council representative, on a 1-year term (November to November, with the exception of an Election year, or if the Chairperson of the time resigns).
- b) Council shall appoint up to five (5) representatives from the public who are residents of the Township of the North Shore, and who will constitute as voting members for the Environmental Committee.

5.3 - At the 1-year mark, a new Council member may be appointed by Council as the Council Representative, or the existing Council Representative may put their name forward to be re-appointed. A formal Resolution is to be adopted by a majority vote.

5.4 - Council may, at any time, remove any member of the Environmental Committee by Council Resolution. Alternatively, the Chair of the Environmental Committee may bring forward a recommendation for the removal of the Committee member to Council for consideration.

Reasoning for removal may include:

- The Committee member is absent for three successive Committee meetings without being authorized to do so by a Resolution of the Committee
- The Committee member violates the Terms of Reference for the Environmental Committee
- The Committee member violates the Township of The North Shore Procedure By-Law
- The Committee member violates Township of The North Shore policies and procedures

5.5 - Any member of the Environmental Committee may resign therefrom at any time upon sending written notice to the Chairperson of the Environmental Committee.

5.6 - The Term of the Environmental Committee, with the exception of Council members, shall be for the term of Council.

5.7 - All members of the Environmental Committee shall serve without remuneration.

6. CHAIRPERSON AND SECRETARY

6.1 - The Chairperson and the Secretary shall be determined by the Environmental Committee each year (as a 1-year term) and a formal Resolution by the Environmental Committee for each position is to be adopted by a majority vote.

6.2 - If there are no members of the Environmental Committee (including the Council Representative) that put their name forward for appointment as the Chairperson, the Council Representative will automatically assume the role of Chairperson for the 1-year term.

a) In the case where it is scheduled that a new Chairperson is to be appointed, the meeting to appoint will be held previous to the 1-year term ending.

b) If any resignation/vacancy in the office of Chairperson should occur during the 1-year term for any reason, the members of the Environmental Committee shall elect a new member to fill the position for the remainder of the 1-year term at the Environmental Committee's next scheduled meeting.

6.3 - If the next scheduled meeting is not scheduled within seven (7) days of the resignation/vacancy notification, a special meeting will be called to be scheduled within seven (7) days of the resignation/vacancy notification by the Secretary.

6.4 - The Secretary shall call the meeting to order to appoint a new Chairperson of the Environmental Committee after receiving a resignation/vacancy notice and act as the Chairperson until the appointment is made, to which the new appointed Chairperson will assume the role of presiding official and shall preside over the remainder of the meeting.

7. MEETING PROCEDURES

a) The Environmental Committee shall abide by the procedures and limitations included in the Township of The North Shore Procedural By-law 19-13 as well as the Township of the North Shore's Code of Conduct, and Workplace Anti-Violence, Harassment and Sexual Harassment Policy.

b) The following attendance of members of the Environmental Committee at a meeting shall constitute a quorum:

Committee of 6 members – 4 members needed at meeting for quorum.

Committee of 5 members – 3 members needed at meeting for quorum.

Committee of 4 members – 3 members needed at meeting for quorum.

Committee of 3 members – 2 members needed at meeting for quorum.

If there is no quorum present within 15 minutes of the scheduled time of the meeting, the Secretary must:

- i) Record the names of those present and absent and:
- ii) Adjourn the meeting until the next scheduled meeting date.

c) Minutes of the Environmental Committee meeting must be recorded and are to be signed by the Chairperson and the Secretary after the Environmental Committee approves them. Original signed minutes will be forwarded to the Clerk for safekeeping and posted on the Township's website for public viewing.

d) The Environmental Committee meetings will not formally be scheduled for the year but may instead be decided by the Committee during a meeting or will be held on an as-needed basis at the call of the Chairperson.

e) Members must abide by the Pecuniary Interest provisions of the Township of The North Shore. Members who have a direct or indirect financial interest in a matter under discussion are not permitted to participate in the discussion of or the voting of the matter. The member must declare their conflict in writing, stating the general nature of their conflict, and then leave the part of the meeting where the matter is under discussion. Declaration must be noted in the minutes and the declaration in writing shall be provided to the Clerk.

f) All members of the Environmental Committee, including the Chairperson, vote on every question unless they have declared a Pecuniary Interest. Members who do not indicate their vote are deemed to have voted against the question. If the votes are equal for and against, the resolution is defeated.

g) The Chairperson or Secretary shall prepare the Environmental Committee agenda and forward the completed agenda and all required backup to the Clerk. The Clerk will ensure the agenda package is scanned and forwarded back to the Chairperson and will have the agenda package posted to the Township's website.

The agenda with backup items shall be provided to the Clerk as soon as possible to ensure that notice of the meeting can be provided to the public at least 24 hours before the next scheduled meeting.

It is recommended that the report template provided with the Terms of Reference be utilized for reports from Environmental Committee members that are to be included on the agenda.

The agenda will be distributed by the Chairperson to the Environmental Committee members via email, unless otherwise requested by an Environmental Committee member, at least 24 hours before the next scheduled meeting. It is the responsibility of the Chairperson to contact Committee members when a meeting is called, cancelled, or rescheduled.

h) A meeting may be cancelled by the Chairperson if one of the following instances occurs:

- Meeting quorum cannot be achieved
- In the event of an unforeseen or significant event, which may include an emergency or safety concern, loss of heat/electricity/water, the Chairperson is unable to attend the meeting, there have been no reports received for the meeting/the meeting has become redundant.

If a meeting is cancelled, the Chairperson will notify the Environmental Committee members as soon as possible, and the Clerk as soon as possible who will then provide notice to the public.

i) Committee members who are unable to attend any scheduled or special meetings shall inform the Chairperson

8. RECOMMENDATIONS

8.1 - The Chairperson shall forward recommendations from the Environmental Committee to the Clerk for Council to review and deliberate on at the next scheduled Council meeting regarding matters pertaining to environmental discussions or concerns that directly affect the Township of The North Shore, with any decisions or directed by Council that can be made at the Municipal level to be by Council Resolution.

9. PUBLIC RELATIONS

9.1 - The Chairperson is responsible for communication with members of the media, if appropriate.

9.2 - Protesting, picketing, or any other similar activity that is performed by a Committee member, who is acting as an Environmental Committee member on behalf of the Township of The North Shore during the activity without the permission or direction of Council, is prohibited.

9.3 - The Chairperson and the Environmental Committee members must convey the public interest and remember that they represent the Township of The North Shore.

11. COMMITTEE MEMBERS AND VOLUNTEERS

a) The Township of The North Shore's liability insurance protects both the Township and the Committee member or volunteer against claims from third parties while the Committee member or volunteer is performing volunteer activities. This does not cover loss or damage to the volunteer's property. There is no cost to the volunteer for this liability coverage.

b) Volunteers or Committee members are not authorized to use Township vehicles, and the Township does not provide auto liability coverage for a volunteer or Committee member's personal vehicle driven on behalf of the Township during their volunteering duties.

c) The Workplace Safety and Insurance Board does not provide coverage for volunteers or Committee member. Any person incurring injury or illness while volunteering will not be covered by the Township's WSIB policy.

d) The Township does not provide volunteers or Committee members with insurance for accidental death or dismemberment, nor for medical and dental expenses, nor wage loss as a result of an accident incurred by the volunteers. There is no group life insurance provided to volunteers.

e) All Committee members and Volunteers are required to sign a "Release and Waiver of Liability" form before each volunteer opportunity.



December 16, 2025

Meeting of January 14, 2026

Council Report

**SUBJECT: PROPERTY STANDARDS APPEALS COMMITTEE
APPOINTMENT**

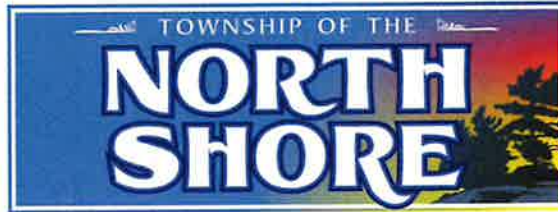
RECOMMENDATION: That Council receive the staff report for consideration, and that Council approve that Lena Gauthier Martysz be appointed to the Property Standards Appeals Committee for the remainder of the 2022-2026 Council term

Council is being asked to consider appointing Lena Gauthier Martysz to the following Committee:

- Property Standards Appeals Committee

The application form that includes additional information regarding this applicant and why they would like to be a member of the Property Standards Appeals Committee has been forwarded to Ward 2 Councillor Len Menard, who Council appointed as the Council Representative for the Property Standards Appeals Committee for the remainder of the 2022-2026 Council term at the April 16th, 2025, Regular Council meeting.

Prepared/Submitted by: Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer



NOTICE OF **TOWN HALL MEETING**

**Council for the Corporation of the Township of The North Shore
is inviting you to attend a Town Hall Meeting.**

The meeting is being held in a moderated,
Open Question Period format.

When: Wednesday, January 28th, 2026, at 7:00PM

**Where: Township of The North Shore Council Chambers (1385
Highway 17, Algoma Mills, Ontario, P0R1A0)**

Electronic participation is encouraged for those who cannot attend in person. The meeting will be recorded with the meeting video provided on the Township of The North Shore website for those unable to attend.

Unanswered questions or topics that may lead to decisions by Council may be added to a future Council meeting to allow for formal Council discussion.

Please note that although the Town Hall Meeting is intended to promote open dialogue between residents and Council for an exchange of ideas and information in a respectful and informal atmosphere, Council cannot discuss items that fall under the Open Meeting exceptions in Section 239 of the Municipal Act, 2001 or information that has been discussed in Closed Session.

Additionally, as the meeting is informal, Members of Council may discuss Municipal issues at the Town Hall Meeting but cannot make decisions, provide direction, advance Municipal business, or make Motions.

*Breach of decorum may result in participants
(including members of Council) being asked to leave the meeting.*

7d

ADMINISTRATION**Quarterly Report: October 1 - December 31, 2025****Project and Activity**

	4th Quarter	Status
Agendas/Minutes	Agendas and Minutes prepared for Council, COA meetings by Clerk and by Committee Chair/Secretary for Committee meetings- posted onto website and bulletin boards when completed	All meetings are being held in a Hybrid setting.
Projects	Lake Lauzon at Capacity	Next meeting TBD - awaiting information from planner, per direction provided at June 25 2025 Committee of Adjustment meeting
	2023 Tourism Summit - No Recent updates	Date TBD - expected to be Spring 2026
Policies	Policies reviewed and/or amended and approved by Council through Resolution or By-law this quarter include: Accessibility Policy, Office Unforeseen Incidents Policy	Total Policies reviewed and/or amended and approved in 2025 so far: By Resolution - 5, By By-Law - 7
Elections	Council approved the use of Alternative Voting, approved agreements with SimplyVoting and VoterView DataFix, passed By-Law 25-38 to regulate Election signs and Election campaign advertisements	
Clerk's Training	The Clerk's role requires continuous learning and training.	AMCTO Clerks forum attended, 2026 Elections training started
Police Services Board	New PSB meetings to be held x4 per year throughout participating communities.	November meeting cancelled - TBD when North Shore will host meeting
AODA	Accessibility Policy and Plan updated and approved by Council at the October 1, 2025 Regular Council meeting	Accessibility Compliance Report re-submitted November 11, 2025 - now in complinace as AODA training sucessfully completed by all
Celebrate Canada/Canada 5k Grant 2026	Council approved to apply for Celebrate Canada/Canada 5k grant for 2026	Grant application outcome to be announced in Apring of 2026 - in 2025, the Township of The North Shore received \$2270.00
Canada Summer Jobs 2026	Council approved to apply for Canada Summer Jobs Grant asking for x2 students	Grant application outcome to be announced in Spring 2026 - 2025 the Township of The North Shore was approved for x1 student (\$2408.00)
Community Safety and Wellbeing	Community Safety and Wellbeing Plan is with Blind River, Spanish, Thessalon, Huron Shores	No meetings attended this quarter
Committee of Adjustment	Meeting held June 25 2025 regarding Lauzon At Capacity	No meetings held this quarter
Water Plants	UV lamps upgrade completed at Pronto Water Treatment Plant	
	Ongoing testing being completed with Walkerton for the Serpent River WTP	

ADMINISTRATION
Quarterly Report: October 1 to December 31, 2025

Project and Activity

	4th Quarter	Status
Surplus Assets	N/A for this Quarter	
Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) Requests	x3 MFIPPA Requests submitted this quarter	x11 MFIPPA Requests submitted so far in 2025
Emergency Management	Training held December 11, 2025 with Committee. CEMC forwards Emergency Management relevant information as needed	
Town Hall Meetings	Town Hall Meeting Policy adopted by Council at the March 5, 2025 Regular Council meeting (By-Law 25-13)	Resolution passed by Council to suspend Section 4.7 (Town Hall Meetings) of the Township's Procedure By-Law and By-Law 25-29 adopted by Council to temporarily suspend the Town Hall Meeting Policy for the first Town Hall meeting only, at the October 1, 2025 Regular Council meeting
	Town Hall Meeting wording added to Township of The North Shore Procedure By Law at the April 16, 2025 Regular Council meeting (By-Law 25-15)	
	Council scheduled first Town Hall meeting for January 28, 2026 at 7PM	Meeting to be held in a moderated, open question period format
Delegations/Presentations	There were x2 delegations this quarter	There was x8 Delegations/Presentations in 2025
Municipal Office	Office is Closed to the Public on Wednesdays	Council passed a Resolution to close the Municipal Office to the public in December of 2023. Phones and emails will not be answered and calls/emails will be returned when time allows
	Committees, residents, Council members and groups continue to schedule the use of Council Chambers for meetings	Council Chambers available to rent out per fee schedule
Central Algoma Clerks Association	No Meetings attended this Quarter	Meetings scheduled 1-2 times per year
Community Round Table	No meetings attended this Quarter	Meetings are scheduled quarterly - next meeting not yet scheduled
Recreation Committee and Events	The Committee held 1 meeting this quarter	Next meeting scheduled for January 13 2026
Cemetery Committee	The Committee held 2 meetings this quarter	Next meeting date TBD
Property Standards Appeals Committee	The Committee held x1 meeting this quarter	Next meeting date January 15 2026

ADMINISTRATION
Quarterly Report: October 1 to December 31, 2025

Vital Statistics Report

4th Quarter

Animal Control	0 dog tags, 0 cat tags
Fire permits	Burning - 1 daytime, 10 brush burning, 3 recreational
Council Meetings	8 meetings scheduled - 5 Regular (1 rescheduled), 3 Special (1 cancelled)
Building Permits	3 building applications, 3 permits issued, 1 permit application cancelled
Cemetery	x1 regular burial open/close, x1 regular burial open/close payment
By-Laws Enacted	13 enacted
Trailer licenses	0 purchased

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PUBLIC WORKS AND FIRE DEPARTMENT

Year end Report 2025

Project and Activity - PUBLIC WORKS

Staff	Staff worked great. We even had 2 students back for 2025
COVID 19	NA
Road patching	We put a significant amount of cold patch on all of our roads in 2025 and stayed within budget
Culverts/ditching	We had culverts installed, 1 on Lauzon Village road and 6 on Riverview starting at the west end heading east to prepare for road resurfacing.
Trees	We have some telephone poles we own on Lauzon village road. Some trees are being removed from our road easment.
Spragge Rink	At the date of this report we have not had very good success making or keeping ice due to the weather.
Garbage collection	collection has gone down a little bit due to the season.
Docks	NA
Callouts (Alarm)	Only when the power goes out.
Cemetery	Seasonal - cemetery will reopen in April 2026
Water Treatment Plant	New UV lights have been installed at PWTP. SRWTP is in process for upgrade as per council request
Lake Lauzon Beach	Seasonal
Serpent River Landfill Site	normal operations
Capital	NA
Emergency Management	We had our meeting last month, with a mock scenerio
Project Life Saver	Not applicable
Signage	normal operations

<u>Project and Activity - FIRE DEPARTMENT</u>	
Grants	OFM grant received for full \$35000 - bylaw at this meeting to approve agreement
Training	Training is ongoing as per report to council in 2025
Recruitment	We have an open invitation for application !
Partnerships	We continue to work with Serpent River First Nation Fire Department re sharing training opportunities. And of course with our fire zone departments.
Equipment Status	In reasonably good condition. I will start the process in using our grant money as per the guidelines set out from the OFM if agreement approved by council
Callouts	5 calls outs last quarter of year - 15 total in 2025
Policies	Fire department related policies to be brought to council for review in future as requested by council
Attendance Reports	Our turnout is good, unfortunately shift work cuts some training time. These fire fighters are keeping up on their online training during work schedules. We have 2 cadet fire fighters who do not get a peridium so they do not get marked on information that comes to council.

7e

Complaint statistics from January 1, 2024 - December 31, 2025							
File #	Council Member	Complaints resulting in a Report	Dismissed	Dismissed Immediately	Total spent	Comments	Total Reports to Council
36669-							
1	General file number - training, advice, etc.				\$ 6,921.25		
2	Complaint withdrawn prior to investigation				\$ -		
3	Ward 1	X			\$ 9,288.60	same report as 5 and 6	1
4	Ward 1	X			\$ 3,616.00	same report as 16	2
5	Ward 1	X			\$ 734.50	same report as 3 and 6	
6	Ward 1	X			\$ 593.25	same report as 3 and 5	
7	Ward 1 opinion letter				\$ 1,502.90		
8	Mayor, Ward 3	XX	X		\$ 4,859.00	dismissed only against Mayor	3,4
9	Ward 2	X	X		\$ 2,714.54		5
10	Ward 1	X			\$ 6,333.65		6
11	At Large	X	X		\$ 3,476.45		7
12	Ward 3, Mayor		X		\$ 2,321.87		
13	Ward 3, Mayor		X		\$ 1,697.26		
14	Advice to Councillor				\$ 113.00		
15	Ward 1	X	X		\$ 1,299.50	same report as 17	8
16	Ward 1	X			\$ 2,796.75	same report as 4	
17	Ward 1	X	X		\$ 3,287.17	same report as 15	
18	Ward 1			X	\$ 791.00		
19	Ward 1			X	\$ 791.00		
20	Ward 1	X			\$ 3,253.90		9
21	Ward 1			X	\$ 452.00		
22	Ward 1	X			\$ 4,356.15		10
23	Ward 1			X	\$ 1,101.75		
24	Ward 2, Ward 3	X	X	X	\$ 1,243.00	Report only for Ward 3	11
25	Ward 1	X			\$ 2,514.25	report not yet dealt with by Council	12
26	Ward2, Ward3, Mayor			X	\$ 1,864.50		
27	Ward 1	X	X		\$ 2,090.50	report not yet dealt with by Council	13
28	Mayor		X	X	\$ 875.75		
29	Mayor, Ward 3			X	\$ 1,582.00		

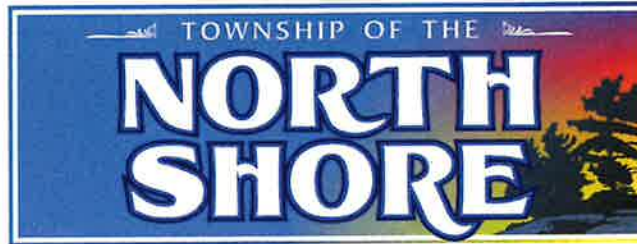
TOTALS	17	10	7	\$ 72,471.49
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Complaint statistics from January 1, 2024 - December 31, 2024		
36669-	Council Member	Total spent
1	General file number - training, advice, etc.	\$ 3,305.25
2	Complaint withdrawn prior to investigation	\$ -
3	Ward 1	\$ 9,288.00
4	Ward 1	\$ 3,616.00
5	Ward 1	\$ 734.50
6	Ward 1	\$ 593.25
7	Ward 1 opinion letter	\$ 1,502.90
8	Mayor, Ward 3	\$ 4,859.00
9	Ward 2	\$ 2,714.54
10	Ward 1	\$ 6,186.75
11	At Large	\$ 3,363.45
12	Ward 3, Mayor	\$ 2,321.87
13	Ward 3, Mayor	\$ 1,697.26
14	Advice to Councillor	\$ 113.00
15	Ward 1	\$ 1,299.50
16	Ward 1	\$ 2,683.75
17	Ward 1	\$ 3,287.17
18	Ward 1	\$ 791.00
19	Ward 1	\$ 452.00
20	Ward 1	\$ 1,017.00

TOTALS	\$ 49,826.19
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Complaint statistics from January 1, 2025 - December 31, 2025		
36669-	Council Member	Total spent
1	General file number - training, advice, etc.	\$ 3,616.00
10	Ward 1	\$ 146.90
11	At Large	\$ 113.00
16	Ward 1	\$ 113.00
19	Ward 1	\$ 339.00
20	Ward 1	\$ 2,237.40
21	Ward 1	\$ 452.00
22	Ward 1	\$ 4,356.15
23	Ward 1	\$ 1,101.75
24	Ward 2, Ward 3	\$ 1,243.00
25	Ward 1	\$ 2,514.25
26	Ward2, Ward3, Mayor	\$ 1,864.50
27	Ward 1	\$ 2,090.50
28	Mayor	\$ 875.75
29	Mayor, Ward 3	\$ 1,582.00

TOTALS	\$ 22,645.20
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January 2, 2026

Meeting of January 14, 2026

Council Report

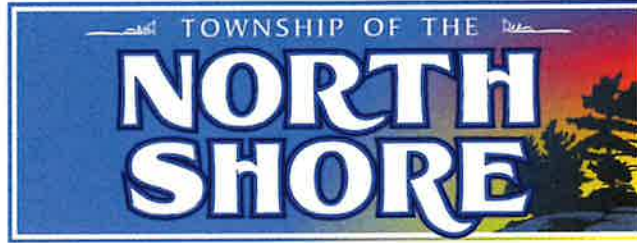
SUBJECT: Library Agreement Extension

RECOMMENDATION: That Council extend By-Law 2000-16 to continue the agreement between the Township of The North Shore and the Blind River Public Library

Council is being asked to extend by-law 2000-16 to continue the agreement between the Township of The North Shore and the Blind River Public Library.

The Municipal Clerk is expected to sign a letter each year, as well as the Librarian of the Blind River Public Library, to confirm the agreement for library services as covered by By-Law 200-16 is still in effect. The letter is then sent to The Ministry of Tourism, Culture, and Gaming.

The Library Grant is applied for each year and is forwarded to the Blind River Public Library so that our residents are able to use their service. In 2025, and previous years, the grant was received in the amount of \$2,007.00.



December 23, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: Blind River Public Library – 100th Anniversary Celebration

RECOMMENDATION: That Council receive the staff report as presented, the letter dated December 17th, 2025, and poster from the Blind River Public Library regarding their 100th Anniversary Celebration on July 7th, 2026, that Council approve the DRAFT congratulatory letter as presented, and that Council make a decision on who will be attending the monumental celebration.

A letter and poster regarding the Blind River Public Library 100th Anniversary Celebration have been received and are attached with this report for Council review.

The Blind River Public Library is inviting Mayor and Council to attend the celebration for their 100-year milestone at the Blind River Public Library on Tuesday, July 7th, 2026, from 4:30PM – 6:30 PM.

In addition, the library has requested that a greeting/letter of congratulation be provided, which will be shared with attendees of the celebration and added to their centennial archive. A DRAFT letter has been provided with this report for Council review and consideration.

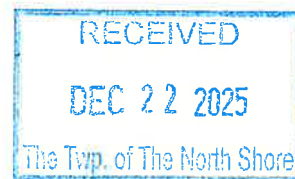
Members of Council who are interested in attending the event are required to fill out an RSVP form (which has been provided to the office and can be photocopied for each interested member of Council), to be sent back to the Blind River Public Library by May 15, 2026.



Blind River Public Library – 100th Anniversary Celebration

Date: December 17, 2025

Mayor Tony Moor and Council
Township of the North Shore
Box 108, 1385 Hwy 17
Algoma Mills, ON P0R 1A0



Dear Mayor Moor and Council,

On behalf of the **Blind River Public Library Board and Staff**, I am honoured to invite you to join us in celebrating a historic milestone – the **100th Anniversary of the Blind River Public Library**, on **Tuesday, July 7, 2026**, in Blind River, Ontario.

For a century, the Blind River Public Library has been a cornerstone of our community, providing residents of all ages with access to knowledge, culture, and lifelong learning. This celebration will recognize the library's enduring contributions and the vital role provincial leadership has played in supporting public libraries across Ontario.

Event Details:

Date: Tuesday, July 7, 2026

Location: Blind River Public Library, Blind River, Ontario

Time: 4:30pm – 6:30pm

We would be deeply honoured if you could attend and bring greeting on behalf of the Township of the North Shore. If your schedule does not permit attendance, we

would greatly appreciate a **letter of congratulations or message**, which will be shared with attendees and preserved in our centennial archive.

Please forward letters or greetings by **May 15, 2026** to:

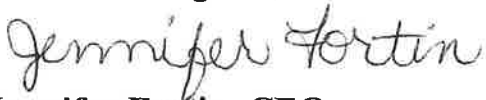
Blind River Public Library

Box 880, Blind River, ON P0R 1B0

or email brpl.ceo@gmail.com

We hope you will join us for this special occasion and celebrate with our community as we look ahead to another century of learning and connection.

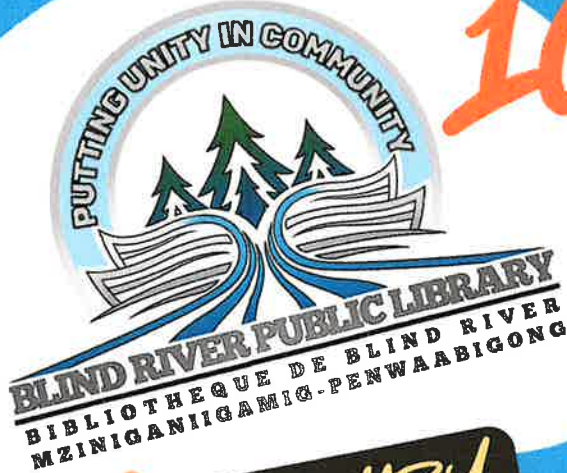
With warm regards,



Jennifer Fortin, CEO

Blind River Public Library





100TH BIRTHDAY CELEBRATION

1926-2026

JANUARY

CENTENNIAL EXHIBIT

Visit the library - browse the historical artifacts and read the story of how our community library has grown and changed. Get your centennial library bag while they last!

MARCH-APRIL

AUTHOR MEET & GREETs

Join us in welcoming a variety of authors from around Ontario. Stay tuned for more information!

JULY 7TH

BBQ BIRTHDAY PARTY

A fun, family-friendly event packed with good food and birthday cake to celebrate the centennial. Games and prizes!

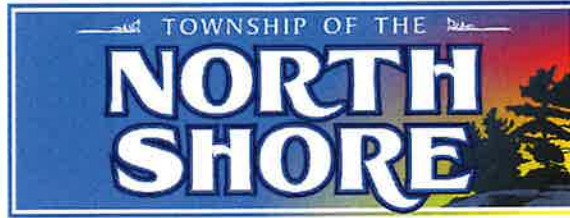
OCTOBER

TRIVIA NIGHTS

Do you know books? Test your reading knowledge on trivia night during Public Library Week - adult and family events!

**More details
to come in
2026!**

**VISIT BLIND RIVER
PUBLIC LIBRARY**



Jennifer Fortin
CEO
Blind River Public Library

RE: Blind River Public Library – 100th Anniversary Celebration

Dear Jennifer,

On behalf of the Mayor and Council of the Township of The North Shore, we are pleased to extend our warmest congratulations to the Blind River Public Library on your 100th anniversary.

We are grateful for the kind invitation to join you in celebrating this remarkable milestone on July 7th, 2026.

Although the Township of the North Shore lies outside your immediate service area of Blind River, the Blind River Public Library has consistently welcomed our residents and generously provided them with access to your facilities, programs, and resources. This spirit of openness and inclusion has had a meaningful and lasting impact on our community, is deeply appreciated, and the benefits to our community have been significant.

Your commitment to fostering a welcoming environment and supporting lifelong learning continues to be a great benefit to our residents and to the broader community. Reaching a centennial is a significant achievement and a true testament to a century of dedication to learning, community service, and the preservation of knowledge.

Please accept our sincere congratulations on this historic milestone. We are honoured to celebrate alongside you and wish the library continued success for many years to come.

Sincerely,

Mayor, Tony Moor - On behalf of the Mayor and Council
Township of The North Shore
mayor@townshipofthenorthshore.ca

The Corporation of the Township of The North Shore
P.O. Box 108, 1385 Highway 17
Algoma Mills, Ontario P0R 1A0
(705) 849-2213 ★ Fax: (705) 849-2428

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January 7, 2026

Meeting of January 14, 2026

Council Report

SUBJECT: Use of Fire Protection Grant

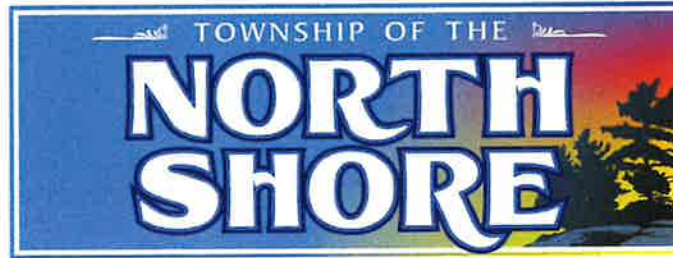
RECOMMENDATION: That Council receive the staff report as presented for consideration, and further that Council authorizes the purchase of the equipment noted in the transfer payment agreement through Sole Source Supply.

In September 2025, the Township applied for a Fire Protection Grant to fund the purchase of 14 balaclavas and 14 sets of additional SCBA (facemasks, harnesses and air cylinders). This grant was approved in the amount of \$35,000. Part of the requirements of the Transfer Payment Agreement associated with this Grant is the funds be committed to the project by March 31, 2026, and the funds spent by December 31, 2026.

The application for this funding was based on an estimate received from A.J. Stone. This company has been our supplier of record for this type of apparatus for some time. Having the new equipment being of the same type with a similar operation is desired as it decreases the possibility that equipment would be used improperly at times when quick decisions are mandatory.

To this end, Staff are requesting that Council approve sourcing the equipment as included in the Transfer Payment Agreement from A.J. Stone on the basis of the estimate previously provided.

Prepared/Submitted by: Rachel Jean Schneider, Municipal Cler/Deputy Treasurer
Matt Simon, Public Works Manager/Fire Chief
Craig Davidson, Interim Treasurer



2025 COMMUNITY SPARKLE FESTIVAL WINNERS

Members of the Township of The North Shore Council toured the Community for the 2025 Sparkle Festival. Please see the WINNERS below!

Ward 1 – Algoma Mills

- 1029 Vivian Blvd
- 1169 Lauzon Village Road
- 1272 Highway 17

Ward 2 – Spragge

- 4422 Highway 17
- 4696 Highway 17
- 1079 Old Hydro Road

Ward 3 – Serpent River

- 5713 Highway 17
- 1040 Handi Spot Road
- 1441 Riverview Road



CA

MNR

Aviation, Forest Fire and
Emergency Services

Chapleau Fire Management
Headquarters
PO Box 460
190 Cherry Street
Chapleau, ON P0M 1K0
Tel: 705-864-1710
Fax: 705-864-1376

MRN

Services d'urgences, d'aviation et de
lutte contre les feux de forêt

Quartier général de la lutte
contre les incendies - Chapleau
PO Box 460
190 Chemin Cherry
Chapleau, ON P0M 1K0
Tel: 705-864-1710
Fax: 705-864-1376



December 8th, 2025

Township of the North Shore

1385 Highway 17, PO Box 108
Algoma Mills, ON
P0R 1A0

ATTENTION: Rachel Schneider, Administrator for North Shore

Dear CAO Schneider:

This is a reminder of the scheduled change to the Comprehensive Protection Charge (CPC) rate, in the Municipal Forest Fire Management Agreement that will be implemented in 2026. With the CPI increase of 2% the 2026 rate is \$1.59/ha. To aid you in your budgeting process I have attached an updated Appendix "A" from our agreement with the total amount listed at the bottom in bold.

As you will note, the Municipality owes the Crown for the Comprehensive Protection Charge for 2026 and as such the Crown will invoice your office on or after April 1st 2026. For questions or concerns around the invoicing process, please contact Chelsea Osesky, Mitigation and Partnerships Lead, at chelsea.osesky@ontario.ca, or Maisie Fortin, Fire Business Budget Officer, at maisie.fortin@ontario.ca.

Attached you will also find the Appendix "C" Municipal Fire Agreement Rates to/from Municipalities, which outlines the 2026 response rates. The Form 210 is also attached to this e-mail as a template in order to track costs when responding to wildfires if needed.

Should you have any questions, please call my office line at (705) 864-3126.

Sincerely,

Tony Yanni
Fire Management Supervisor
Chapleau Fire Management Headquarters



November 19, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: ENVIRONMENTAL COMMITTEE APPOINTMENT

RECOMMENDATION: That Council receive the staff report for consideration, and that Council approve that Scott McCharles be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

Council is being asked to consider appointing Scott McCharles to the following Committee:

- Environmental Committee

The application form and provided additional information regarding this applicant and why they would like to be a member of the Environmental Committee has been forwarded to Ward 1 Councillor Richard Welburn, who Council appointed as the Council Representative for the Environmental Committee for the remainder of the 2022-2026 Council term at the November 19th, 2025, Regular Council meeting.



COPY

Resolution # 309

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING

MEETING DATE: December 17, 2025

AGENDA ITEM(S):

7b

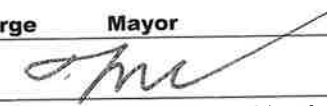
MOVED BY:

R. Green

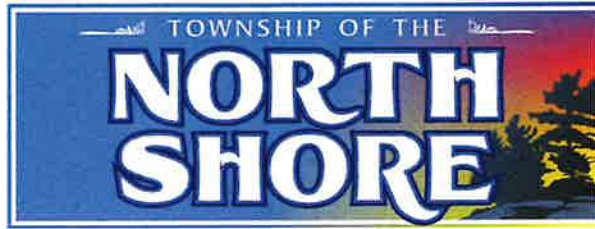
SECONDED BY:

L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the staff report for consideration, and that Council approve that Scott McCharles be appointed to the Environmental Committee for the remainder of the 2022-2026 Council term

Conflict of Interest disclosed by :		Ward 1	Ward 2	Ward 3	At Large	Mayor
Seat Vacated : Y		N	Recorded Vote Requested by :			
Recorded Vote : (Y) ea,		(N) ay,	Ward 1	Ward 2	Ward 3	At Large Mayor
DEFEATED	DEFERRED	✓	CARRIED			

MAYOR or CHAIR or (Acting)



November 11, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: Employee Policy

RECOMMENDATION: That Council receive the staff report as presented for consideration, and that Council review and approve the proposed amendments to the Employee Policy

The Township of The North Shore Employee Policy was last reviewed and approved by Council in October 2024 via Resolution and By-Law 24-58. Since the Policy was last reviewed, several comments have been forwarded or made regarding amendments Council members would like to see for this policy.

Prior to this policy being reviewed at the meeting of November 19, 2025, Council was sent several emails to ask and/or remind Council to forward any further comments or proposed amendments for the Employee Policy.

The following amendments are proposed (as highlighted in yellow on the attached draft policy):

- SECTION 6 – REGULAR PAY
 - REMOVAL of the following wording under b) – *“Employees that do not have an annual pay scale as part of their Employment Agreement/letter of offer shall be paid in accordance with the municipal pay grid attached to this policy as “Schedule B”, as amended from time-to-time.”*
 - REPLACE above wording with *“Employees that do not have an annual pay scale as part of their Employment Agreement/letter of offer shall have pay adjusted annually in accordance with the Consumer Price Index.”*
- SECTION 7 – HOURS OF WORK
 - REMOVAL of the following wording under a) - *“unpaid”*
 - REPLACE above wording with *“paid”*
- SECTION 12 – HOLIDAYS
 - ADDITION of the following Holidays *“Remembrance Day”. And “Nation Day for Truth and Reconciliation.”*

- SECTION 20 – DRESS CODE

- ADDITION OF the following wording as bullets under a):
 - *“Office attire is defined as the clothing, footwear, and accessories that employees are expected to wear while at work, designed to maintain a professional, safe, and culturally appropriate appearance in alignment with the Township of The North Shore’s standards and image.”*
 - *“Public Works and Landfill staff should wear clothing and personal protective equipment (PPE) that ensures safety, visibility, mobility, and professionalism, tailored to the operational risks of their duties.”*
- REMOVAL of the following wording under b) – *“All employees will be expected to be properly groomed, with a neat and clean appearance.”*
- REPLACE the wording above with *“All employees are expected to maintain a professional and well-groomed appearance that reflects the standards of the Township of The North Shore. This includes wearing clean, neat, and appropriate clothing, practicing personal grooming habits that support workplace professionalism, and ensuring readiness for interactions with colleagues, Council, or the public. Reasonable accommodations will be provided to respect cultural, religious, or accessibility needs.”*

- SCHEDULE B

- REMOVAL of *“Township of The North Shore Municipal Pay Grid (Annual Increase)”* Chart

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

POLICY MANUAL

POLICY TITLE:

SUBJECT:

Employee Policy

POLICY SECTION:

POLICY NO:

E

1

EFFECTIVE DATE: January 12, 2022

ENACTED BY: By-Law 22-02

AMENDED: October 15, 2024

ENACTED BY: Resolution, By-Law 24-58

AMENDED: January 14, 2026

ENACTED BY: Resolution

The Council of the Township of The North Shore shall hereinafter be referred to as the "Employer".

SECTION 1 – CONDITIONS OF EMPLOYMENT

- a) Upon the acceptance by the employer of the application of a prospective employee, the employee shall produce, at their expense, a certificate signed by a medical doctor stating whether or not they are medically fit to perform their job duties. The employer will state the specific job duties and requirements on the posted job listings, including the requirement to get a doctor's note upon hire – AS PER THE ONTARIO HUMAN RIGHTS COMMISSION.
- b) All new full-time employees shall participate in the OMERS Plan and any active mandatory Group Insurance Programs, after serving the probationary period.
- c) Criminal Record Checks and Driver's Abstracts to be obtained for employment per the Township of The North Shore Criminal Record Check Policy, as amended.

SECTION 2 – PROBATION

- a) All employees shall serve a three-month probationary period commencing on the date of the hiring or as stated in the employee's Employment Agreement.
- b) At the end of the probationary period, the supervising official shall present the employer with a recommendation regarding permanent employment, including the employee's strengths and weaknesses, extra duties to be added/removed from the current job description, and whether further training is required.
- c) A yearly performance review of employment will be completed in December for each year. Reviews for employees will be conducted by the Clerk or as stated in the Employment Agreement and kept in their respective personnel file. The reviews for the Clerk will be conducted by the Mayor and kept in the Mayor's office and the Clerk's personnel file.

SECTION 3 – ATTENDANCE/PUNCTUALITY

Regular attendance and punctuality will be expected of all employees. If an employee will be absent or late, they are expected to notify the Clerk in a timely manner.

SECTION 4 – SEVERANCE PAY

Severance Pay shall be paid as outlined in the Ontario Employment Standards Act.

SECTION 5 – REGULAR PAY

Regular pay rate will be outlined on each individual employee's Letter of Offer/Employment Agreement.

SECTION 6 – PAY SCALE

- a) Annual pay scales will comply with the Employment Agreement/letter of offer.
- b) Employees that do not have an annual pay scale as part of their Employment Agreement/letter of offer shall have pay adjusted annually in accordance with the Consumer Price Index.

SECTION 7 – HOURS OF WORK

- a) Full time employees – Five-day work week as agreed upon to provide coverage from 9am-4:30pm Monday to Friday with a ½ hour paid lunch period.
- b) Part-time, casual, and seasonal employees – Hours and terms of employment shall be set per the Township of The North Shore Hiring Policy, as amended, and/or any other applicable Township of The North Shore Policy, as amended, that directly relates to the hiring of employees.
- c) Banked Hours – A maximum of 18 hours at regular pay level. Paid out at year end. Banked hours are only applicable for employees that are paid on an hourly basis.
- d) Employees will not work on Holidays (as defined in Section 12 of this policy).
- e) Employees may be expected or required to attend Council meetings or Committee meetings, per the Township of The North Shore Procedure By-Law, as amended.
- f) Employee's may be required to attend the Municipal Office or other voting locations on Election days, upon the request of the Clerk or an appointed Deputy Returning Officer (DRO).

SECTION 8 – OVERTIME

Overtime shall be paid in accordance with regulations outlined in the Employment Standards Act and in accordance with all Employment Agreements.

SECTION 9 – HEALTH AND SAFETY FOR EMPLOYEES/ACCOMMODATION

Please review the Health and Safety Policy and/or Occupational Health and Safety Act (Green Book), as amended.

SECTION 10 – VACATION WITH PAY

- a) All full-time employees who have completed one year of continuous employment shall be eligible for two (2) weeks of vacation with pay based on the employee's regular rate of earnings.
- b) All full-time employees who have completed four (4) years of continuous service shall be eligible for three (3) weeks of vacation with pay based on the regular rate of earnings.
- c) All full-time employees are entitled to four (4) weeks of vacation at regular rate of pay after eight (8) years of continuous service.
- d) All full-time employees who have completed 15 years of continuous service shall be eligible for five (5) weeks of vacation with pay based on the regular rate of earnings.
- e) All full-time employees who have completed 20 years of continuous service shall be eligible for six (6) weeks of vacation with pay based on the regular rate of earnings.
- f) Part-time employees are entitled to vacation pay at the rate of 4% of gross earnings.
- g) Vacations shall start on the first day of the week, except if mutually agreed otherwise.
- h) Vacation time must be approved by the Clerk. They shall be calendarized. Changes can only be made if proper notice is given – i.e., previous scheduled vacation.

- i) If a statutory holiday falls within a vacation period of an employee, he or she shall receive an additional day of vacation.
- j) A terminated employee shall be paid his/her/their full vacation entitlement remaining from the previous year plus his/her/their prorated vacation entitlement for the current calendar year.
- k) Each employee with less than one (1) year of continuous employment with the Township on July 1st shall receive one (1) day of vacation at his regular pro-rata daily rate for each completed month of service since the date of last starting work with the Township, notwithstanding that such employee shall not receive a vacation of longer duration than the ten (10) days he would have been scheduled to work had he not been on vacation.
- l) All holidays shall be taken within the calendar year starting at the employment anniversary date and cannot be carried forward without the express written consent of the employer or as stated in the Employment Agreement.

SECTION 11 – COMPLAINTS/CONFLICT OF INTEREST/CONFIDENTIALITY/ALCOHOL AND DRUGS/DISCIPLINARY ACTION/HARASSMENT AND BULLYING/ SEXUAL HARASSMENT
Please review the Employee Code of Conduct Policy and any other relevant policy, as amended.

SECTION 12 – HOLIDAYS

- a) All full-time employees are entitled to 12 paid holidays as follows:

- | | |
|-------------------|--|
| 1. New Year's Day | 8. Labour Day |
| 2. Family Day | 9. National Day for Truth and Reconciliation |
| 3. Good Friday | 10. Thanksgiving Day |
| 4. Easter Monday | 11. Remembrance Day |
| 5. Victoria Day | 12. Christmas Day |
| 6. Canada Day | 13. Boxing Day |
| 7. Civic Holiday | 14. Floating Holiday |

- b) Part-time employees will receive regular rate of pay, provided they have been employed by the municipality for thirty (30) days immediately prior to the holiday and will continue to be employed after the holiday.
- c) If a statutory holiday falls on a Saturday, the preceding Friday will be observed as the holiday. If the statutory holiday falls on a Sunday, the following Monday will be observed as a holiday. If Christmas Day falls on a Sunday, then the following Tuesday shall be observed as a holiday. If a statutory holiday falls on a Tuesday, the preceding Monday shall be observed and if a statutory holiday falls on a Thursday, the following Friday shall be observed and shall be advertised in advance.
Special arrangements may be made at the discretion of Council.

SECTION 13 – MEALS

Staff engaged solely for election purposes shall receive a lunch and dinner allowance for the days the polls are open.

SECTION 14 – SMOKING

Persons are to refer to the Township of The North Shore Smoking By-Law #04-06.

SECTION 15 – ABSENCE

Absence without loss of salary, or hourly pay rate, of full-time employees will be permitted as follows:

- a) Personal illness – as outlined in By-law 99-23
- b) Bereavement
 - I. An employee shall be granted time off in the event of the death of a member of his/her/their immediate family. Bereavement leave can be taken at the time of the family member's death, or sometime later to attend a funeral, memorial service, or to attend to estate matters.
 - II. Where such days fall on a scheduled working day for the employee, he/she/they shall be paid for each day a bereavement allowance up to a maximum of three (3) days.
 - III. Per the Ontario Employment Standards Act, bereavement leave can be taken because of the death of the following family members:
 - a. A spouse (includes both married and unmarried couples, of the same or opposite genders)
 - b. A parent, step-parent, foster parent, child, step-child, foster child, grandparent, step-grandparent, grandchild or step-grandchild of the employee or the employee's spouse
 - c. A spouse of the employee's child
 - d. A brother or sister of the employee
 - e. A relative of the employee who is dependent on the employee for care or assistance
 - IV. An employee eligible for a bereavement leave which occurs during his or her vacation shall be entitled to have that portion of his or her vacation rescheduled.
- c) Authorized Absence
 - I. An employee may be absent from his or her duty without pay when approved by the Clerk.
 - II. An employee may be absent when called for Jury Duty or when subpoenaed as a witness. Authorized absence for Jury Duty is at regular rate of pay less remuneration pay received in course of Jury Duty and no loss of sick leave credits.
- d) Maternity Leave/Paternity Leave/Parental Leave
Maternity/Paternity/Parental Leave shall be paid in accordance with regulations outlined in the Employment Standards Act.
- e) For all other Leaves of Absence that are not stated in this Policy, please see the Employment Standards Act.

SECTION 16 – EMPLOYEE BENEFITS

- a) OMERS – 50% contribution by the employer, with amendments to correspond with any new regulations passed by the OMERS Plan.
- b) GROUP INSURANCE – Where applicable.
- c) EAP – Where applicable

SECTION 17 – TIME SHEETS

- a) All hourly staff shall record their arrival and departure times to a bi-weekly time sheet retained on file in the office.
- b) Payment dates are every second Friday (the Friday following the end of each pay period), unless otherwise scheduled (due to office closure or Holidays). All employees will be provided with a payment date schedule.

- c) Employees will be expected to provide a Void Cheque/Direct Deposit Form to set up Direct Deposit with their bank of choice.

SECTION 18 – MUNICIPAL VEHICLES

- a) Municipal vehicles are to be used per the Use of Township Vehicles Policy, as amended

SECTION 19 – MISCELLANEOUS

An employee discharged by the employer for cause shall lose or forfeit all benefits stated herein, except for the employee share of OMERS deductions.

SECTION 20 – DRESS CODE

- a) Employees are expected to dress for their outlined job duties (Public Works employees must wear proper safety equipment, office staff must wear office attire)
 - Office attire is defined as the clothing, footwear, and accessories that employees are expected to wear while at work, designed to maintain a professional, safe, and culturally appropriate appearance in alignment with the Township of The North Shore's standards and image.
 - Public Works and Landfill staff should wear clothing and personal protective equipment (PPE) that ensures safety, visibility, mobility, and professionalism, tailored to the operational risks of their duties.
- b) All employees are expected to maintain a professional and well-groomed appearance that reflects the standards of the Township of The North Shore. This includes wearing clean, neat, and appropriate clothing, practicing personal grooming habits that support workplace professionalism, and ensuring readiness for interactions with colleagues, Council, or the public. Reasonable accommodations will be provided to respect cultural, religious, or accessibility needs.

SECTION 21 – MILEAGE ALLOWANCE

- a) Employees will be reimbursed \$0.68cents per Kilometre for approved trips, as amended.
- b) Employees will be expected to fill out a monthly mileage form to submit for reimbursement. Please see the Expense Policy

SECTION 22 – PERSONNEL FILES

- a) All employees have the right to review his/her personnel files. The employee has the right to request a copy of their personnel file.
- b) The employee shall arrange for this request with respect to the Clerk's schedule.



COPY
284

Resolution #

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING

MEETING DATE: November 19, 2025

AGENDA ITEM(S):

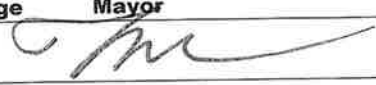
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T. Simon

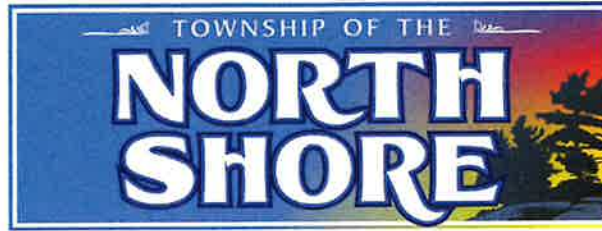
SECONDED BY:

R. Green

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report as presented for consideration, and that Council review and approve the proposed amendments to the Employee Policy

Conflict of Interest disclosed by :		Ward 1	Ward 2	Ward 3	At Large	Mayor
Seat Vacated : Y N		Recorded Vote Requested by :				
Recorded Vote : (Y) ea, (N) ay,		Ward 1	Ward 2	Ward 3	At Large	Mayor
DEFEATED	DEFERRED	✓	CARRIED			

MAYOR or CHAIR or (Acting)



November 6, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: Use of Township Vehicles Policy

RECOMMENDATION: That Council receive the staff report as presented for consideration, and that Council review and approve the proposed amendments to the Use of Township Vehicles Policy.

The Township of The North Shore Employee Policy was adopted by Council in June of 2023 via Resolution and By-Law 23-46. Since the Policy was last reviewed, several comments have been forwarded or made regarding amendments Council members would like to see for this policy.

Prior to this policy being reviewed at the meeting of November 19, 2025, Council was sent several emails to ask and/or remind Council to forward any further comments or proposed amendments for the Use of Township Vehicles Policy.

The following amendments are proposed (as highlighted in yellow on the attached draft policy):

- 4. Definitions – ADDITION OF THE FOLLOWING WORDING: *“Driver’s Abstract” means an official document that is used to assess the driving behaviour and history of individuals for purposes such as employment, insurance, and compliance with Municipal regulations that summarizes a driver’s personal information, license details including any medical due dates, traffic violations including convictions and demerit points, any license suspensions or restrictions.”*
- 4. Definitions – ADDITION OF THE FOLLOWING WORDING: *“Commercial Vehicle Operator’s Registration (CVOR) Driver’s Abstract” means an official document that is used to assess the safety and compliance of commercial drivers for regulatory, employment and insurance purposes that provides a five-year record of a commercial driver’s safety performance details regarding collisions, convictions for safety related and traffic offences, inspection results, and license status and medical due dates”*

- 4. Definitions – ADDITION OF THE FOLLOWING WORDING: *““Satisfactory Driver’s Abstract” means that the driver’s abstract has:*
 - o *No major traffic violations*
 - o *Few or no minor infractions*
 - o *No license suspensions or revocations*
 - o *Compliance with traffic laws”*
- 4. Definitions – ADDITION OF THE FOLLOWING WORDING: *““Unsatisfactory Driver’s Abstract” means that the driver’s abstract has:*
 - o *One or more major traffic violations*
 - o *Multiple minor infractions*
 - o *Any license suspensions or revocations*
 - o *Non-compliance with traffic laws”*
- 4. Definitions – ADDITION OF THE FOLLOWING WORDING: *““The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)” - is an Ontario law that ensures public access to municipal records while protecting personal privacy by regulating the collection, use, and disclosure of personal information.”*
- 5. Procedure and Regulations, Vehicle Restrictions, 2ND bullet point – ADDITION OF THE FOLLOWING WORDING: *“and/or Satisfactory Commercial Vehicle Operator’s Registration (CVOR) Driver’s Abstract, if applicable,”*
- 6. Expectations, f) – ADDITION OF THE FOLLOWING WORDING: *“and the Clerk”*
- 7. Responsibilities, opening sentence – ADDITION OF THE FOLLOWING WORDING: *“and the Clerk”*
- 8. Consequences of Non-Compliance, 3rd bullet – ADDITION OF THE FOLLOWING WORDING: *“a satisfactory Driver’s Abstract, and satisfactory Commercial Vehicle Operator’s Registration (CVOR) Driver’s Abstract, if applicable.”*
- 8. Consequences of Non-Compliance, 4th bullet – ADDITION OF NEW BULLET POINT TO BREAK UP PARAGRAPH
- ADDITION OF SECTION 9 – RECORDKEEPING AND CONFIDENTIALITY WITH THE FOLLOWING WORDING: *“9. Recordkeeping and Confidentiality
All records, information, or details obtained or provided that relate to the use of Township vehicles, including past, current. or future driver’s abstracts, fines, tickets, infraction documents, etc., shall be used to its intended purpose, will be kept strictly confidential, and are accessible only to authorized personnel in compliance with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA).” and “Any and all records, information, or details obtained or provided will be securely stored and maintained and will remain in the employee’s confidential personnel file in the Clerk’s office.”*

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

POLICY MANUAL

POLICY TITLE: Use of Township Vehicles

SUBJECT: Township owned Commercial Vehicle Use

POLICY SECTION: V

POLICY NO: 3

EFFECTIVE DATE: June 7, 2023

ENACTED BY: Resolution, By-law 23-46

AMENDED: January 14, 2026

ENACTED BY: Resolution

1. Policy Statement

The Township of The North Shore requires that only Authorized Personnel utilize company vehicles in a manner consistent with our organizational requirements and mission, vision and values.

2. Purpose

To establish guidelines and clearly communicate to all staff what is considered to be appropriate use of Township of The North Shore vehicles.

3. Application

This policy applies to all Township of The North Shore employees (full-time, part-time, volunteer fire fighters, seasonal, students & contractors) who use or have access to Township of The North Shore vehicles for the purposes of carrying out their duties.

4. Definitions

For the purpose of this policy:

- "Vehicle" means car, pickup truck, fire truck/vehicle, plow truck, tractor, bulldozer, lawnmowers, or any other apparatus owned by the Township of The North Shore for the purposes of transporting employees who are required to travel in order to fulfill the requirements of their position.
- "Driver's Abstract" means an official document that is used to assess the driving behaviour and history of individuals for purposes such as employment, insurance, and compliance with Municipal regulations that summarizes a driver's personal information, license details including any medical due dates, traffic violations including convictions and demerit points, any license suspensions or restrictions
- "Commercial Vehicle Operator's Registration (CVOR) Driver's Abstract" means an official document that is used to assess the safety and compliance of commercial drivers for regulatory, employment and insurance purposes that provides a five-year record of a commercial driver's safety performance details regarding collisions, convictions for safety related and traffic offences, inspection results, and license status and medical due dates.
- "On Call" means any arrangement where staff are on schedule to respond to workplace demands at any time during a set period but may be at home or somewhere nearby unless called to work. This type of work involves handling issues that can arise unexpectedly, including emergency situations, maintenance malfunctions, or inclement weather.
- "Personal Use" means any driving by an employee for purposes not related to their employment. Example - vacation trips or driving to conduct personal activities.

- "Satisfactory Driver's Abstract" means that the driver's abstract has:
 - o No major traffic violations
 - o Few or no minor infractions
 - o No license suspensions or revocations
 - o Compliance with traffic laws
- "Unsatisfactory Driver's Abstract" means that the driver's abstract has:
 - o One or more major traffic violations
 - o Multiple minor infractions
 - o Any license suspensions or revocations
 - o Non-compliance with traffic laws
- "The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)" - is an Ontario law that ensures public access to municipal records while protecting personal privacy by regulating the collection, use, and disclosure of personal information

5. Procedures and Regulations

Employees use Township of The North Shore vehicles for various purposes allowing them flexibility in the performance of work to provide services throughout the Township of The North Shore geographical boundaries.

Vehicle Provision for Staff during Regular Working Hours: The Public Works Manager or Fire Chief shall determine which, if any, employee(s) shall have access to and use of Township of The North Shore vehicles within their departments. No Township of The North Shore vehicle shall be used for personal purposes.

Vehicle Provision for Staff Outside of Regular Working Hours: Where use of a Township of The North Shore vehicle is made available after normal working hours, the vehicle is provided exclusively for Township of The North Shore business and not for personal use. (See 'personal use' under definitions)

Vehicles at Place of Residence: Employees are not permitted to take municipally owned vehicles home, except in the case that:

- The employee is the Fire Chief or Public Works Manager or approval has been given by the Public Works Manager or Fire Chief to staff who are on call after normal business hours.
- When on route to/from home to buy equipment, attending conferences or similar circumstances.
- When the employee is on call and the vehicle is equipped with special tools, equipment, materials, etc., provided that the home location permits the employee to respond within an appropriately prompt timeframe.

Such determination to take a vehicle home shall be based on the on-call status of an employee who are on call after normal business hours for emergencies, and for the need for vehicle use for special events.

Vehicles outside of Township of The North Shore boundaries: Employees are permitted to take Township of The North Shore owned vehicles outside of the Township of The North Shore boundaries with permission from the Public Works Manager or Fire Chief, in cases where the employee is on route to/from buying equipment, attending conferences or similar circumstances in relation to Township of The North Shore related business.

Vehicle Restriction: In all cases:

- Township of The North Shore vehicles will not be driven by non-employees, or current or future employees that do not possess a valid driver's license appropriate for the class of vehicle they are operating (with the exception of driving a fire truck to the scene of a call, per the Fire Protection and Prevention Act, and the Ontario Highway Traffic Act – however the driver will still need to possess a valid G2 or G license)
- Any person authorized to operate a municipally owned vehicle will be required to submit a satisfactory Drivers Abstract report, and/or Satisfactory Commercial Vehicle Operator's Registration (CVOR) Driver's Abstract, if applicable, per the Township of The North Shore's "Criminal Record Check Policy", and at or before the time of hire or date of authorization.

Sole Right of Use: any person authorized to use a Township of The North Shore vehicle will have the sole right to operate the vehicle and shall not allow unauthorized individuals to operate or access the vehicle or equipment. No personal passengers shall be allowed at any time. The only exception to this rule will be for Township of The North Shore events.

6. Expectations

- a) The Township of The North Shore will conduct driver abstracts per the Township's "Criminal Record Check" Policy.
- b) Any employee operating a Township of The North Shore vehicle shall be mindful of the Township's public image and always maintain courteous behaviour and customer service practices.
- c) Any employee operating a Township of The North Shore vehicle shall possess a valid provincial driver's license appropriate for the class of vehicle they are operating (with the exception of driving a fire truck to the scene of a call, per the Fire Protection and Prevention Act, and the Highway Traffic Act – however the driver will still need to possess a valid G2 or G license)
- d) Any employee operating a Township of The North Shore vehicle shall be responsible for the safety, security and care of the vehicle.
- e) Any employee operating a Township of The North Shore vehicle shall ensure all occupants, including operator, wear a seat belt when the vehicle is in operation.
- f) Any employee operating a Township of The North Shore vehicle has a duty to report immediately to their supervisor and the Clerk all damages, accidents, incidents, malfunctions and any required maintenance.
- g) Any parking ticket, speeding ticket, seatbelt fine, distraction fine, criminal matter, or other such charge issued to employees during the course of their employment while driving a Township of The North Shore vehicle, and while driving their own personal vehicle, shall be the responsibility of the employee operating the vehicle, and not that of the Township of The North Shore. The occurrence shall be reported to the appropriate Department Head and the Clerk as soon as possible.
- h) Any employee or passenger of a Township of The North Shore vehicle will refrain from smoking in the vehicle.
- i) All staff operating a Township of The North Shore vehicle shall adhere to the Ontario Highway Traffic Act.
- j) Any employee authorized by the Township of The North Shore to use a Township vehicle shall be the sole person authorized to use that vehicle and such persons shall not allow unauthorized individuals to operate or access the vehicle at any time.

7. Responsibilities

It is the responsibility of the operator to promptly report to their immediate manager and the Clerk when any of the following occur:

- Their driver's license is expired, suspended or revoked for any reason within 24 hours of such occurrence.
- Their class of driver's license changes (upgraded or downgraded).
- A medical condition develops which may affect the ability to drive or operate a vehicle.
- A medical practitioner advises that the employee may not operate a vehicle, either permanently or temporary.

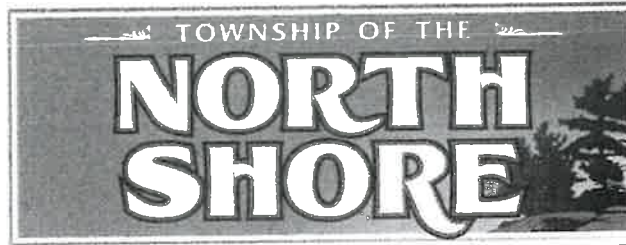
8. Consequences of Non-Compliance

- Any parking ticket or speeding infraction or other such charge incurred in a Township of The North Shore vehicle shall be the responsibility of the driver of the vehicle and not the Township of The North Shore.
- Any offence may result in disciplinary action up to and including termination of employment, or other such remedies as may be deemed appropriate by the Township of The North Shore and relevant authorities.
- All employees who are required to operate Township of The North Shore owned vehicles as part of their job have a responsibility to have a valid and current driver's license, a satisfactory Driver's Abstract, and satisfactory Commercial Vehicle Operator's Registration (CVOR) Driver's Abstract, if applicable. It is the responsibility of the employee to report any suspension of their driver's license to their immediate supervisor. The Clerk and Department Head shall be advised immediately of the suspension of an employee's license. If an employee who has had their license suspended for any reason other than a medical reason, and is required to operate Township of The North Shore vehicles as part of their job, the Township of The North Shore will take the following steps:
 - i) For the first license suspension and up to a period of one year, the employee may be offered a position, subject to availability, where they will not be required to operate or drive a piece of equipment. The employee shall be paid the job rate, designated for the position. If a position is not available, the employee will be suspended from work without pay for the remainder of the license suspension, after which the employee will be entitled to return to their original position.
 - ii) If a second suspension occurs within three years of the reinstatement of the employee's first suspension, the employee may be dismissed or suspended without pay.
 - iii) If the employee receives a third suspension within five years of the date of the reinstatement of the first suspension, that individual will be terminated from his or her position with the Township of The North Shore.

9. Recordkeeping and Confidentiality

All records, information, or details obtained or provided that relate to the use of Township vehicles, including past, current, or future driver's abstracts, fines, tickets, infraction documents, etc., shall be used to its intended purpose, will be kept strictly confidential, and are accessible only to authorized personnel in compliance with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA).

Any and all records, information, or details obtained or provided will be securely stored and maintained and will remain in the employee's confidential personnel file in the Clerk's office.



COPY
285

Resolution #

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING

7h

MEETING DATE: November 19, 2025

AGENDA ITEM(S):

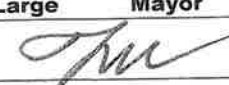
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T. Simon

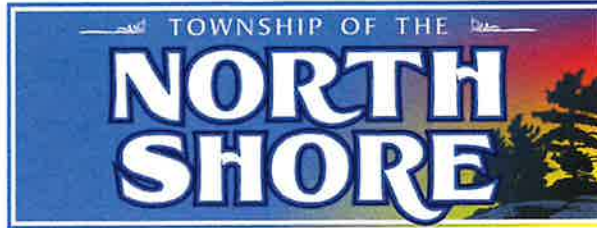
SECONDED BY:

L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report as presented for consideration, and that Council review and approve the proposed amendments to the Use of Township Vehicles Policy

Conflict of Interest disclosed by :		Ward 1	Ward 2	Ward 3	At Large	Mayor
Seat Vacated : Y N		Recorded Vote Requested by :				
Recorded Vote : (Y) ea, (N) ay,		Ward 1	Ward 2	Ward 3	At Large	Mayor
DEFEATED	DEFERRED	✓	CARRIED			

MAYOR or CHAIR or (Acting)



November 6, 2025

Meeting of January 14, 2026

Council Report

SUBJECT: Criminal Record Check Policy

RECOMMENDATION: That Council receive the staff report as presented for consideration, and that Council approve the proposed amendments to the Criminal Record Check Policy.

The Township of The North Shore Criminal Record Check Policy was last reviewed and approved by Council in February of 2023 via Resolution and By-Law 23-19. Since the Policy was last reviewed, several comments have been forwarded or made regarding amendments Council members would like to see for this policy. Council was asked to forward any further comments or proposed amendments prior to the November 19, 2025, Council meeting.

As the Use of Township Vehicle Policy has proposed amendments that would affect the wording in the Criminal Record Check Policy, the following amendments are proposed to ensure that the two policies are aligned (as highlighted in yellow on the attached draft policy):

- Policy, 2nd paragraph – ADDITION OF THE FOLLOWING WORDING: “, and Commercial Vehicle Operator’s Registry (CVOR) Driver’s Abstract, if applicable,”
- Policy, 4th paragraph – ADDITION OF THE FOLLOWING WORD: “all”
- Policy, 6th paragraph – ADDITION OF THE FOLLOWING WORDING: “Employees and Volunteers who drive Township-owned vehicles must follow the Township of The North Shore Use of Township Vehicle Policy. Employees and Volunteers will be required to participate in an annual driver’s licence status check performed by the Ontario Provincial Police including a driver’s abstract and Commercial Vehicle Operator’s Registry (CVOR) Driver’s Abstract, if applicable, per the Township of The North Shore Use of Township Vehicles Policy”
- Policy, paragraph 6 – ADDITION OF THE FOLLOWING WORDING: “, per the Use of Township Vehicle Policy”

- Terminology – ADDITION OF THE FOLLOWING WORDING: “*Commercial Vehicle Operator’s Registration (CVOR) Driver’s Abstract - an official document that is used to assess the safety and compliance of commercial drivers for regulatory, employment and insurance purposes that provides a five-year record of a commercial driver’s safety performance details regarding collisions, convictions for safety related and traffic offences, inspection results, and license status and medical due dates*”
- Terminology – ADDITION OF THE FOLLOWING WORDING: “*Driver’s Abstract - an official document that is used to assess the driving behaviour and history of individuals for purposes such as employment, insurance, and compliance with Municipal regulations that summarizes a driver’s personal information, license details including any medical due dates, traffic violations including convictions and demerit points, any license suspensions or restrictions.,*”
- Terminology – ADDITION OF THE FOLLOWING WORDING: “*Satisfactory Driver’s Abstract - a driver’s abstract that has no major traffic violations, few or no minor infractions, no license suspensions or revocations, and shows compliance with traffic laws.*”
- Terminology – ADDITION OF THE FOLLOWING WORDING: “*Unsatisfactory Driver’s Abstract - a driver’s abstract that has one or more major traffic violations, multiple minor infractions, any license suspensions or revocations, and shows non-compliance with traffic laws.*”
- Recordkeeping – ADDITION OF THE FOLLOWING WORDING: “*and/or driver’s abstracts process*”
- Recordkeeping – ADDITION OF THE FOLLOWING WORDING: “*and/or any version of a driver’s abstract.*”

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

POLICY MANUAL

POLICY TITLE:

Criminal Record Check

SUBJECT:

Background check for criminal record including driving offences

POLICY SECTION:

C

POLICY NO:

7

EFFECTIVE DATE:

July 25, 2005

ENACTED BY:**AMENDED:**

February 15 2023

Resolution, By-Law 23-19

AMENDED:

January 14, 2026

Resolution

POLICY

In recognition of the trust inherent in serving children and vulnerable adults, final hiring of new employees or volunteers who will be providing direct service to vulnerable clients, work in roles where limited supervision exists (e.g. there is no other Township of The North Shore employee present), or who will be in positions of financial trust, is conditional upon providing the employer with a completed criminal record check.

New Employees and Volunteers – New employees and volunteers are expected to, at their cost, provide a Criminal Record Check and a Driver's Abstract, and Commercial Vehicle Operator's Registry (CVOR) Driver's Abstract, if applicable, (if the Employee or Volunteer will actively be using Township vehicles) on or before their first scheduled date of their new employment/volunteer opportunity.

Existing Employees and Volunteers - Where job demands change or a new program is introduced for a vulnerable client not previously serviced, it will be necessary for existing employees to go through a criminal record check.

The Township of The North Shore will cover the fee for acquiring a criminal record check and all driver abstracts for volunteers and those employed by the Township of The North Shore prior to the adoption of this policy.

If a Township of The North Shore employee is applying for another position in the township that requires a criminal record check and has previously provided the township with a criminal record check, a new check is not required.

Employees and Volunteers who drive Township-owned vehicles must follow the Township of The North Shore Use of Township Vehicle Policy. Employees and Volunteers will be required to participate in an annual driver's licence status check performed by the Ontario Provincial Police including a driver's abstract and Commercial Vehicle Operator's Registry (CVOR) Driver's Abstract, if applicable, per the Township of The North Shore Use of Township Vehicles Policy. These checks will be done in the first month of each year and may be done from time to time throughout the year at which time the employee(s) will be notified. Should an employee or volunteer be charged with a criminal offence while employed by the Township of The North Shore, he or she is obliged to inform the township, per the Use of Township Vehicle Policy. Failure to do so will result in disciplinary action.

All those hired/recruited after the effective date of this policy must comply.

Criminal Record Checks must be provided to the Township of The North Shore every 2 years from date of hire.

TERMINOLOGY

Commercial Vehicle Operator's Registration (CVOR) Driver's Abstract - an official document that is used to assess the safety and compliance of commercial drivers for regulatory, employment and insurance purposes that provides a five-year record of a commercial driver's safety performance details regarding collisions, convictions for safety related and traffic offences, inspection results, and license status and medical due dates

Criminal Record Check - A check done through the Ontario Provincial Police on individuals to determine whether they have any police involvement that could exist in criminal records. It can involve both a national, provincial and local record check.

Driver's Abstract - an official document that is used to assess the driving behaviour and history of individuals for purposes such as employment, insurance, and compliance with Municipal regulations that summarizes a driver's personal information, license details including any medical due dates, traffic violations including convictions and demerit points, any license suspensions or restrictions.

Financial Trust - Dealing regularly with financial transactions involving Township of The North Shore and/or client funds.

Interview Committee - Shall be comprised of the Clerk and two council members.

Satisfactory Driver's Abstract - a driver's abstract that has no major traffic violations, few or no minor infractions, no license suspensions or revocations, and shows compliance with traffic laws.

Unsatisfactory Driver's Abstract - a driver's abstract that has one or more major traffic violations, multiple minor infractions, any license suspensions or revocations, and shows non-compliance with traffic laws.

Volunteer - Those individuals employed by the Township of The North Shore as a volunteer fire fighter.

Vulnerable Clients - Children (under the age of 16), seniors and the physically or emotionally disabled individuals. Programs and services provided by the various Township departments with particular note of those departments involved with home visits.

CRIMINAL RECORD CHECK PROCESS

Criminal record checks will be processed through the Blind River OPP detachment for all affected employees and volunteers.

As part of the interview process, all candidates will be informed that a current criminal record check is mandatory and must be completed as a condition of hire and at his or her own expense.

In determining whether a record is satisfactory or not, consideration must be given to the risk and relevance of a particular criminal offence to performance of position responsibilities and to the safety and security of clients.

- a) If there is no record of criminal convictions, the offer of employment or acceptance as a volunteer can commence.
- b) The presence of a criminal record does not allow for an automatic withdrawal of a verbal offer of employment or volunteer work. After discussing the findings with the candidate to ensure no mistake has been made, the interviewing team shall be reconvened or Council shall be convened to review the results according to the following factors:
 - I. nature and number of conviction(s);
 - II. length of time since the conviction(s);
 - III. duties and responsibilities associated with the position and the relevance of the criminal conviction;
 - IV. potential risk to the Township of The North Shore if the candidate is employed/accepted.

If, after the review, the criminal convictions violate genuine job requirements of the position, the offer of employment must be withdrawn and the candidate advised verbally and in writing.

RECORDKEEPING

All information obtained through the criminal record check and/or driver's abstracts process shall be used to its intended purpose and will be kept strictly confidential. All documentation related to a criminal record check and/or any version of a driver's abstract will remain in the employee's confidential personnel file in the Clerk's office.



COPY

Resolution # 286

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING


MEETING DATE: November 19, 2025

AGENDA ITEM(S): 7i

MOVED BY: R. Green

SECONDED BY: L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report as presented for consideration, and that Council approve the proposed amendments to the Criminal Record Check Policy.

Conflict of Interest disclosed by :		Ward 1	Ward 2	Ward 3	At Large	Mayor
Seat Vacated : Y N			Recorded Vote Requested by :			
Recorded Vote : (Y) ea, (N) ay,		Ward 1	Ward 2	Ward 3	At Large	Mayor
DEFEATED	DEFERRED	✓	CARRIED			
MAYOR or CHAIR or (Acting)						

9a

BY-LAW NO: 26-01

**Being a bylaw to adopt the Office Unforeseen Incidents Policy for
The Corporation of the Township of The North Shore**

WHEREAS Section 5(1) of the Municipal Act S.O. 2001, c.25, as amended, grants that the powers of a municipality shall be exercised by its Council;

AND WHEREAS Section 5(3) of the Municipal Act 2001 S.O. 2001, c.25, as amended, provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS Section 5(4) subsections (1) to (3) of the Municipal Act S.O. 2001, c.25, as amended, apply to all municipal powers, whether conferred by this Act or otherwise;

AND WHEREAS the Council of the Corporation of the Township of the North Shore deems it appropriate to adopt an Office Unforeseen Incidents Policy;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE HEREBY ENACTS AS FOLLOWS:

1. That the Office Unforeseen Incidents Policy hereto as Schedule "A" be adopted.
2. That Schedule "A" be declared to form part of this by-law.
3. This By-Law shall come into force and take effect on the date of passing thereof and its short title is "Office Unforeseen Incidents Policy By-Law" and By-Law 23-11 is hereby rescinded.

READ A FIRST, SECOND AND THIRD TIME, ENACTED AND FINALLY PASSED THIS 14th DAY OF JANUARY 2026.

Tony Moor, Mayor

Rachel Jean Schneider, Clerk/Deputy Treasurer

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

POLICY MANUAL

POLICY TITLE:

Office Unforeseen Incidents

SUBJECT:

Office Closure

POLICY SECTION:

O

POLICY NO:

2

EFFECTIVE DATE: March 5, 2014

AMENDED: January 4, 2023

AMENDED: December 17, 2025

ENACTED BY:

Resolution, By-Law 23-11

Resolution, By-Law 26-01

Purpose

The Township of the North Shore acknowledges there may be times when unforeseen incidents will prevent an employee from remaining on the job. This policy establishes the procedure to follow in such circumstances, such as:

When entering the building:

1. There is detection of an unpleasant, unhealthy odour;
2. Evidence of criminal activity, such as a break-in;
3. Power outage;
4. Absence of water/heat
5. Fire & Smoke
6. Robbery Attempt
7. Only one staff member present in office

1. An unpleasant, unhealthy odour could be the result of lethal septic or propane leakage. The building shall be cleared immediately and the Clerk/Designate will call a qualified company with the necessary sensors to determine the source of the odour and arrange for a time for the inspection. Notice of closure will be posted on the front door. When the issue has been taken care of, the Clerk/Designate will notify staff that it is safe to return to work.
2. Upon discovering a break-in has occurred, the building will be immediately evacuated and a call to 911 will be made to send the Ontario Provincial Police. Notification will be given to all of staff of the situation and will be notified when it is safe to return to work. Notice of closure will be posted on the front door.
3. When entering the premises and it is determined that there is a power outage, a call to Hydro One to inquire how long the outage will last. If the outage will extend more than two hours, the employees will be sent home until further notice is given by the Clerk/Designate to return to work. If the main hydro feed is not the problem, an electrician will be contacted to evaluate the problem. Notice of closure will be posted on the front door.

4. In the case of a water main breakage or freezing, or heat is non-existent, the Clerk/Designate will contact the appropriate contractor to assess the situation. If contractor is unable to assess the situation immediately, or is delayed more than two hours, the office will be closed and staff sent home until arrangements can be made. Notice of closure will be posted on the front door. In the case of not immediately contacting a contractor, the office will be closed and a contact number will be left on the contractor's voicemail to call the Clerk/Designate to arrange an evaluation/repair. The Clerk/Designate will contact staff when to report back to work.
5. When fire or smoke is discovered, call 911 and evacuate immediately. Staff will be sent home until further notice from the Clerk/Designate. Notice of closure will be posted on the front door.
6. If the office experiences a robbery/robbery attempt, all staff are to remain calm, listen, comply and cooperate, seek safety if possible. Any staff who become aware of the situation, but who are not directly involved, may choose to call 911 if safety will not be jeopardized to alert the Ontario Provincial Police. Once robber(s) exit the building, immediately lock all doors, and alert the Ontario Provincial Police. Notice of Closure will be posted on the front door. Any damage will be assessed and recorded. All staff are to remain inside of the building until the OPP arrive to give statements. Staff will debrief and a report will be filled out to keep on file of the incident. Staff will be sent home and the Clerk/Designate will contact staff when to report back to work.
7. In such cases where only one staff member is present in the office, all doors must be locked, and a Notice of closure will be posted on the front door. Staff are to remain in the building until a second staff or person arrives.

A Council Member who is physically present in the building may be considered as the "second person" required for the Municipal Office to remain open to the public if the Council Member is not attending a meeting, not on the phone, has their office door open, and are within earshot and able to respond promptly to a staff member in an emergency.

A number of generic "Notice of Closure" or "Notice of Closure Due to Emergency" posters will be prepared and stored where access will enable staff to quickly post on the front door.

In all the above cases, employees sent home will be paid a minimum of four hours. Where employees work in excess of the minimum four hours, they will be paid for a full workday.



COPY

Resolution # 314

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING

MEETING DATE: December 17, 2025

AGENDA ITEM(S):

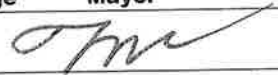
7g

MOVED BY: T. Simon

SECONDED BY:

L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore receive the staff report as presented for consideration, and that Council approve the amended Office Unforeseen Incidents Policy.

Conflict of Interest disclosed by :		Ward 1	Ward 2	Ward 3	At Large	Mayor
Seat Vacated : Y N		Recorded Vote Requested by :				
Recorded Vote : (Y) ea, (N) ay,		Ward 1	Ward 2	Ward 3	At Large	Mayor
DEFEATED	DEFERRED	CARRIED	✓			

MAYOR or CHAIR or (Acting)

BY-LAW NO. 26-02

Being a by-law to provide for interim tax levy for the year 2026 for the Corporation of the Township of The North Shore.

WHEREAS section 317 of the *Municipal Act*, 2001 S.O. 2001, c.25, as amended, provides that the council of a local municipality, before the adoption of estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS the Council of The Corporation of the Township of the North Shore deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

NOW THEREFORE, the Council of The Corporation of the Township of the North Shore **ENACTS AS FOLLOWS:**

1. **THAT** in this by-law the following words shall be defined as:

“Act” shall mean the *Municipal Act*, 2001 S.O. 2001, C.25, as amended;

“MPAC” shall mean the Municipal Property Assessment Corporation;

“Assessment Roll” shall mean the Assessment Roll as returned by MPAC in accordance with the provisions of the Assessment Act, R.S.O. 1990, c. A31;

“Year-End Assessment” shall mean the assessment of land for the preceding taxation year as shown on the assessment roll returned for the preceding taxation year, including adjustments made for any changes in value, classification or liability for taxes in comparison to the assessment as originally returned for the preceding year;

“Treasurer” means the Treasurer of the municipality or the Deputy Treasurer of the municipality or a person delegated by the Treasurer’s powers and duties under s.286(5) of the *Municipal Act*;

2. **THAT** interim amounts shall be levied on all property assessed for taxation and rateable for local municipal purposes in accordance with the 2025 Assessment Roll as revised at year end;

3. **THAT** the amounts to be levied on each property shall be 50% of the total taxes for municipal and school purposes levied on the property for the 2025 taxation year;

4. **THAT** for the purposes of calculating the total amount of taxes for 2025 under paragraph 3, the following adjustments shall be made where applicable:

- a) If assessment was added to the roll during that year, the total amount of taxes will be adjusted as if the addition applied for the entire year; and/or
- b) If assessment was removed from the roll during that year, the total amount of taxes will be adjusted as if the reduction had applied for the entire year.

Adjustments made under clauses 4 a) or b) shall be based on the Assessment contained on the Assessment Roll Returned for 2025 taxation, as revised at 2025 year end;

5. **THAT** the interim tax levy to be billed and imposed under this by-law shall be paid in two installments due on the following dates:

- a) 50% thereof on March 26th, 2026, and

b) 50% thereof on May 28th, 2026.

6. **THAT** all taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law;
7. **THAT** the final levy for the 2026 taxation year shall be reduced by the amounts raised by the levy imposed by this by-law;
8. **THAT** there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act, 2001*. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above;
9. **THAT** there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act, 2001* of one and one quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid;
10. **THAT** the Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable;
11. **THAT** the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered on the tax bill under Section 343 of the *Act*;
12. **THAT** the Treasurer shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any charge imposed and collectable under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes;
13. **THAT** nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes;
14. **THAT** the Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
15. **AND THAT** this by-law comes into force on the day it is passed.

READ A FIRST, SECOND AND THIRD TIME ENACTED AND FINALLY PASSED THIS 14TH DAY OF JANUARY, 2026.

Tony Moor, Mayor

Rachel Schneider, Clerk/Deputy Treasurer

9c

BY-LAW NO: 26-03

**BEING A BY-LAW TO AUTHORIZE TEMPORARY BORROWING
FOR THE YEAR 2026 FOR THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE.**

WHEREAS the Council of the Corporation of the Township of the North Shore (the Corporation) authorize temporary borrowing to meet the expenditures of the Township until taxes are collected and other revenues received.

BE IT THEREFORE ENACTED as a By-Law of the Corporation as follows:

1. The Mayor and Treasurer or Deputy Treasurer or Temporary Treasurer is/are hereby authorized to borrow on behalf of the Corporation from The Bank of Nova Scotia (the Bank) from time to time by way of promissory note or bankers' acceptance. The total amount borrowed at any one time plus any outstanding amounts of principal borrowed and accrued interest shall not exceed:
 - a) from January 1 to September 30 in the year, 50 per cent of the total estimated revenues of the municipality as set out in the budget adopted for the year; and
 - b) from October 1 to December 31 in the year, 25 per cent of the total estimated revenues of the municipality as set out in the budget adopted for the year.Until the budget is adopted in a year, the limits upon borrowing shall temporarily be calculated using the estimated revenues of the municipality set out in the budget adopted for the previous year.
2. The Mayor and Treasurer or Deputy Treasurer is/are hereby authorized to sign, make or draw on behalf of the Corporation and to furnish to the Bank from time to time promissory notes or bankers' acceptances for the sum or sums so borrowed with interest or any other charges at such rate as the Bank may from time to time determine.
3. The Treasurer or Deputy Treasurer is hereby authorized and directed to furnish to the Bank at the time of each borrowing and at such other times as the Bank may from time to time request, a statement showing the nature and amount of the estimated revenues of the current year not yet collected or where the estimates for the year have not been adopted, a statement showing the nature and amount of the estimated revenues of the Corporation as set forth in the estimates adopted for the next preceding year and also showing the total of any amounts borrowed in the current year and in any preceding year that have not been repaid.
4. All sums borrowed from the Bank and any interest thereon and any other charges in connection therewith shall, be a charge upon the whole of the revenues of the Corporation for the current year and for any preceding years as and when such revenues are received and that the Mayor & Treasurer or Deputy Treasurer is/are hereby authorized to sign on behalf of the Corporation and to furnish to the Bank an Agreement or Agreements of the Corporation charging the said revenues of the Corporation with payment of all sums borrowed from the Bank and any interest thereon and any other charges in connection therewith.
5. The Treasurer or Deputy Treasurer is hereby authorized and directed to apply in payment of all sums borrowed from the Bank, and of any interest thereon and any other charges in connection therewith, all of the moneys hereafter collected or received on account or realized in respect of the taxes levied for the current year and for any preceding years and all of the moneys collected or received from any other source.
6. This By-law shall come into force and take effect on the date of passage.

Read a first, second and third time enacted and passed this 14th day of January, 2026.

Tony Moor, Mayor

Rachel Schneider, Clerk/Deputy Treasurer

9d

BY-LAW 26-04

THE CORPORATION OF THE TOWNSHIP OF NORTH SHORE

Being a by-law approving extension of budget expenditure for the Corporation of the Township of The North Shore.

WHEREAS Section 224(d) of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended (“*Municipal Act*”), states that it is the role of Council to ensure that administrative policies, practices, procedures and controllership policies, practices and procedures are in place to implement the decisions of Council;

AND WHEREAS Section 224(d.1) of the *Municipal Act*, as amended, states that it is the role of Council to ensure the accountability and transparency of the operations of the municipality, including the activities of senior management of the municipality;

AND WHEREAS Section 290(1) of the *Municipal Act*, as amended, requires that for each year, the Corporation of the Township of North Shore, in the year of the immediately preceding year, prepare and adopt a Budget including estimates of all sums required during the year; and,

AND WHEREAS the Council of the Corporation of the Township of North Shore has deemed it desirable to set out its policies with respect to the financial control of the Budget in this By-law;

NOW THEREFORE the Council of the Corporation of the Township of North Shore hereby enacts as follows:

1. Prior to Council’s approval of the 2026 Operating Budget, 2026 expenditures may be incurred and approved if:
 - a. a similar line item existed in the previous year’s Operating Budget;
 - b. the expenditure relates to a line item with the same service level or quality standard as the previous year; and
 - c. the expenditure does not exceed 50% (fifty percent) of the amount appropriated for the said line item in the previous year’s Operating Budget.
2. That this by-law repeals any by-law that is contrary to these provisions.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 14th DAY OF JANUARY, 2025.

Tony Moor, Mayor

Rachel Schneider, Clerk

9e

BY-LAW 26-05

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Being a bylaw to authorize entering into and execution of an Agreement with the Office of the Fire Marshal for the Corporation of the Township of the North Shore

WHEREAS Section 5 of the Municipal Act 2001 S.O. 2001, c.25, as amended, authorizes a municipality to pass by-laws to exercise its municipal powers;

AND WHEREAS Section 8 of the Municipal Act, S. O. 2001, c.25, as amended, confers broad authority upon municipalities and provides that a municipal power shall be exercised by by-law;

AND WHEREAS the Corporation of the Township of the North Shore deems it expedient to authorize entering into and execution of an agreement with the Office of the Fire Marshal;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE HEREBY ENACTS AS FOLLOWS:

1. The Corporation of the Township of the North Shore enter into an agreement with the Office of the Fire Marshal with an effective date of January 14th, 2026.
2. The attached Schedule "A", being the Agreement, shall form part of this by-law.
3. The Treasurer and Clerk are hereby authorized and directed to execute the agreement on behalf of the Corporation.

READ A FIRST, SECOND AND THIRD TIME ENACTED AND FINALLY PASSED THIS 14th DAY OF JANUARY 2026

Tony Moor, Mayor

Rachel Jean Schneider, Municipal Clerk

ONTARIO FIRE PROTECTION GRANT TRANSFER PAYMENT AGREEMENT

THE AGREEMENT, effective as of the

(The “Effective Date”)

B E T W E E N:

**His Majesty the King in right of Ontario
as represented by the Solicitor General**

(referred to as the “Province”)

- and -

Corporation of the Township of The North Shore

(the “Recipient”)

CONSIDERATION

In consideration of the mutual covenants and agreements contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Province and the Recipient agree as follows:

1.0 ENTIRE AGREEMENT

1.1 **Schedules to the Agreement.** The following schedules form part of the Agreement:

Schedule “A” -	General Terms and Conditions
Schedule “B” -	Project Specific Information and Additional Provisions
Schedule “C” -	Project
Schedule “D” -	Budget
Schedule “E” -	Payment Plan
Schedule “F” -	Reports

1.2 **Entire Agreement.** The Agreement constitutes the entire agreement between the Parties with respect to the subject matter contained in the Agreement and supersedes all prior oral or written representations and agreements.

2.0 CONFLICT OR INCONSISTENCY

2.1 **Conflict or Inconsistency.** In the event of a conflict or inconsistency between the Additional Provisions and the provisions in Schedule “A”, the following rules will apply:

- (a) the Parties will interpret any Additional Provisions in so far as possible, in a way that preserves the intention of the Parties as expressed in Schedule “A”; and
- (b) where it is not possible to interpret the Additional Provisions in a way that is consistent with the provisions in Schedule “A”, the Additional Provisions will prevail over the provisions in Schedule “A” to the extent of the inconsistency.

3.0 COUNTERPARTS

- 3.1 **One and the Same Agreement.** The Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

4.0 AMENDING THE AGREEMENT

- 4.1 This Agreement may be amended upon the agreement of all Parties, which shall be executed in writing.

5.0 ACKNOWLEDGEMENT

- 5.1 The Recipient acknowledges that:
 - (a) by receiving Funds, it may become subject to legislation applicable to organizations that receive funding from the Government of Ontario;
 - (b) His Majesty the King in right of Ontario has issued expenses, perquisites, and procurement directives and guidelines pursuant to the *Broader Public Sector Accountability Act*, 2010 (Ontario);
 - (c) the Funds are:
 - (i) to assist the Recipient to carry out the Project and not to provide goods or services to the Province;
 - (ii) funding for the purposes of the *Public Sector Salary Disclosure Act*, 1996 (Ontario);
 - (d) the Province is not responsible for carrying out the Project;
 - (e) the Province is bound by the Freedom of Information and Protection of Privacy Act (Ontario) and that any information provided to the Province in connection with the Project or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act; and

- (f) the Province is bound by the Financial Administration Act (Ontario) ("FAA") and, pursuant to subsection 11.3(2) of the FAA, payment by the Province of Funds under the Agreement will be subject to,
 - (i) an appropriation, as that term is defined in subsection 1(1) of the FAA, to which that payment can be charged being available in the Funding Year in which the payment becomes due; or
 - (ii) the payment having been charged to an appropriation for a previous fiscal year.

SIGNATURE PAGE FOLLOWS

The Parties have executed the Agreement on the dates set out below.

**HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the Solicitor General**

Date

Name: Carrie Clark

Title: Deputy Fire Marshal

Corporation of the Township of The North Shore

Date

Name:

Title:

I have authority to bind the Recipient

Date

Name:

Title:

I have authority to bind the Recipient

SCHEDULE "A"
GENERAL TERMS AND CONDITIONS

A1.0 INTERPRETATION AND DEFINITIONS

A1.1 Interpretation. For the purposes of interpretation:

- (a) words in the singular include the plural and vice-versa;
- (b) words in one gender include all genders;
- (c) the headings do not form part of the Agreement; they are for reference only and will not affect the interpretation of the Agreement;
- (d) any reference to dollars or currency will be in Canadian dollars and currency; and
- (e) "include", "includes" and "including" denote that the subsequent list is not exhaustive.

A1.2 Definitions. In the Agreement, the following terms will have the following meanings:

"Additional Provisions" means terms and conditions set out in Schedule "B".

"Agreement" means this agreement entered into between the Province and the Recipient, all of the schedules listed in section 1.1, and any amending agreement entered into pursuant to section 4.1.

"Budget" means the budget attached to the Agreement as Schedule "D".

"Business Day" means any working day, Monday to Friday inclusive, excluding statutory and other holidays, namely: New Year's Day; Family Day; Good Friday; Easter Monday; Victoria Day; Canada Day; Civic Holiday; Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day; Boxing Day and any other day on which the Province has elected to be closed for business.

"Effective Date" means the date set out at the top of the Agreement.

"Event of Default" has the meaning ascribed to it in section A12.1.

"Expiry Date" means the expiry date set out in Schedule "B".

"Funding Year" means.

- (a) in the case of the first Funding Year, the period commencing on the Effective Date and ending on the following March 31; and
- (b) in the case of Funding Years subsequent to the first Funding Year, the

period commencing on April 1 following the end of the previous Funding Year and ending on the following March 31 or the Expiry Date, whichever is first.

“Funds” means the money the Province provides to the Recipient pursuant to the Agreement.

“Indemnified Parties” means His Majesty the King in right of Ontario, His ministers, agents, appointees, and employees.

“Loss” means any cause of action, liability, loss, cost, damage, or expense (including legal, expert and consultant fees) that anyone incurs or sustains as a result of or in connection with the Project or any other part of the Agreement.

“Maximum Funds” means the maximum set out in Schedule “B”.

“Notice” means any communication given or required to be given pursuant to the Agreement.

“Notice Period” means the period of time within which the Recipient is required to remedy an Event of Default pursuant to section A12.3(b) and includes any such period or periods of time by which the Province extends that time.

“Parties” means the Province and the Recipient.

“Party” means either the Province or the Recipient.

“Proceeding” means any action, claim, demand, lawsuit, or other proceeding that anyone makes, brings or prosecutes as a result of or in connection with the Project or with any other part of the Agreement.

“Project” means the undertaking described in Schedule “C” and as may be amended from time to time.

“Records Review” means any assessment the Province conducts pursuant to section A7.4.

“Reports” means the reports described in Schedule “F”.

A2.0 REPRESENTATIONS, WARRANTIES AND COVENANTS

A2.1 General. The Recipient represents, warrants, and covenants that:

- (a) it is, and will continue to be a validly existing legal entity with full power to fulfill its obligations under the Agreement;
- (b) it has, and will continue to have, the experience and expertise necessary to carry out the Project;
- (c) it is in compliance with, and will continue to comply with, all federal and

provincial laws and regulations, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of the Project, the Funds, or both; and

- (d) unless otherwise provided for in the Agreement, any information the Recipient provided to the Province in support of its request for funds (including information relating to any eligibility requirements) was true and complete at the time the Recipient provided it and will continue to be true and complete.

A2.2 Execution of Agreement. The Recipient represents and warrants that it has:

- (a) the full power and capacity to enter into the Agreement; and
- (b) taken all necessary actions to authorize the execution of the Agreement.

A2.3 Governance. The Recipient represents, warrants and covenants that it has, will maintain, in writing, and will follow:

- (a) procedures to enable the Recipient's ongoing effective functioning;
- (b) decision-making mechanisms for the Recipient;
- (c) procedures to enable the Recipient to manage Funds prudently and effectively;
- (d) procedures to enable the Recipient to complete the Project successfully;
- (e) procedures to enable the Recipient to identify risks to the completion of the Project and strategies to address the identified risks, all in a timely manner;
- (f) procedures to enable the preparation and submission of all Reports required pursuant to Article A7.0; and
- (g) procedures to enable the Recipient to address such other matters as the Recipient considers necessary to enable the Recipient to carry out its obligations under the Agreement.

A2.4 Supporting Proof. Upon the request of the Province, the Recipient will provide the Province with proof of the matters referred to in Article A2.0.

A3.0 TERM OF THE AGREEMENT

A3.1 Term. The term of the Agreement will commence on the Effective Date and will expire on the Expiry Date unless terminated earlier pursuant to Article A11.0 or Article A12.0.

A4.0 FUNDS AND CARRYING OUT THE PROJECT

A4.1 Funds Provided. The Province will:

- (a) provide the Recipient with Funds up to the Maximum Funds for the purpose of carrying out the Project;
- (b) provide the Funds to the Recipient in accordance with the payment plan attached to the Agreement as Schedule “E”; and
- (c) deposit the Funds into an account designated by the Recipient provided that the account:
 - (i) resides at a Canadian financial institution;
 - (ii) is in the name of the Recipient; and
 - (iii) is registered in TPON.

A4.2 Limitation on Payment of Funds. Despite section A4.1:

- (a) the Province is not obligated to provide any Funds to the Recipient until the Recipient provides the certificates of insurance or other proof required pursuant to section A10.2;
- (b) the Province is not obligated to provide instalments of Funds until it is satisfied with the progress of the Project; and
- (c) the Province may adjust the amount of Funds it provides to the Recipient based upon the Province’s assessment of the information the Recipient provides to the Province pursuant to section A7.2.

A4.3 Use of Funds and Carrying Out the Project. The Recipient will do all of the following:

- (a) carry out the Project in accordance with the Agreement;
- (b) use the Funds only for the purpose of carrying out the Project;
- (c) spend the Funds only in accordance with the Budget;
- (d) not use the Funds to cover any cost that has been or will be funded or reimbursed by one or more of any third party, ministry, agency, or organization of the Government of Ontario.

A4.4 Interest-Bearing Account. If the Province provides Funds before the Recipient’s immediate need for the Funds, the Recipient will place the Funds in an interest-bearing account in the name of the Recipient at a Canadian financial institution.

- A4.5 Interest.** If the Recipient earns any interest on the Funds, the Province may do either or both of the following:
- (a) deduct an amount equal to the interest from any further instalments of Funds;
 - (b) demand from the Recipient the payment of an amount equal to the interest.
- A4.6 Interest. Rebates, Credits, and Refunds.** The Province will calculate Funds based on the actual costs to the Recipient to carry out the Project, less any costs (including taxes) for which the Recipient has received, will receive, or is eligible to receive, a rebate, credit, or refund.
- A5.0 RECIPIENT'S ACQUISITION OF GOODS OR SERVICES, AND DISPOSAL OF ASSETS**
- A5.1 Acquisition.** If the Recipient acquires goods, services, or both with the Funds, it will do so through a process that promotes the best value for money.
- A5.2 Disposal.** The Recipient will not, without the Province's prior consent, sell, lease, or otherwise dispose of any asset purchased or created with the Funds or for which Funds were provided, the cost of which exceeded the amount as set out in Schedule "B" at the time of purchase.
- A6.0 CONFLICT OF INTEREST**
- A6.1 Conflict of Interest Includes.** For the purposes of Article A6.0, a conflict of interest includes any circumstances where:
- (a) the Recipient; or
 - (b) any person who has the capacity to influence the Recipient's decisions, has outside commitments, relationships, or financial interests that could, or could be seen by a reasonable person to, interfere with the Recipient's objective, unbiased, and impartial judgment relating to the Project, the use of the Funds, or both.
- A6.2 No Conflict of Interest.** The Recipient will carry out the Project and use the Funds without an actual, potential, or perceived conflict of interest unless:
- (a) the Recipient:
 - (i) provides Notice to the Province disclosing the details of the actual, potential, or perceived conflict of interest; and
 - (ii) requests the consent of the Province to carry out the Project with

- an actual, potential, or perceived conflict of interest;
- (b) the Province provides its consent to the Recipient carrying out the Project with an actual, potential, or perceived conflict of interest; and
- (c) the Recipient complies with any terms and conditions the Province may prescribe in its consent.

A7.0 REPORTING, ACCOUNTING AND REVIEW

A7.1 Province Includes. For the purposes of sections A7.4, A7.5 and A7.6, "Province" includes any auditor or representative the Province may identify.

A7.2 Preparation and Submission. The Recipient will:

- (a) submit to the Province at the address set out in Schedule "B":
 - (i) all Reports in accordance with the timelines and content requirements set out in Schedule "F";
 - (ii) any other reports in accordance with any timelines and content requirements the Province may specify from time to time;
- (b) ensure that all Reports and other reports are:
 - (i) completed to the satisfaction of the Province; and
 - (ii) signed by an authorized signing officer of the Recipient.

A7.3 Record Maintenance. The Recipient will keep and maintain for a period of seven years from their creation:

- (a) all financial records (including invoices and evidence of payment) relating to the Funds or otherwise to the Project in a manner consistent with either international financial reporting standards or generally accepted accounting principles or any comparable accounting standards that apply to the Recipient; and
- (b) all non-financial records and documents relating to the Funds or otherwise to the Project.

A7.4 Records Review. The Province may, at its own expense, upon twenty-four hours' Notice to the Recipient and during normal business hours, enter upon the Recipient's premises to conduct an audit or investigation of the Recipient regarding the Recipient's compliance with the Agreement, including assessing

any of the following:

- (a) the truth of any of the Recipient's representations and warranties;
- (b) the progress of the Project;
- (c) the Recipient's allocation and expenditure of the Funds.

A7.5 Inspection and Removal. For the purposes of any Records Review, the Province may take one or both of the following actions:

- (a) inspect and copy any records and documents referred to in section A7.3; and
- (b) remove any copies the Province makes pursuant to section A7.5(a).

A7.6 Cooperation. To assist the Province in respect of its rights provided for in section A7.5, the Recipient will cooperate with the Province by:

- (a) ensuring that the Province has access to the records and documents wherever they are located;
- (b) assisting the Province to copy records and documents;
- (c) providing to the Province, in the form the Province specifies, any information the Province identifies; and
- (d) carrying out any other activities the Province requests.

A7.7 No Control of Records. No provision of the Agreement will be construed to give the Province any control whatsoever over any of the Recipient's records.

A7.8 Auditor General. The Province's rights under Article A7.0 are in addition to any rights provided to the Auditor General pursuant to section 9.1 of the Auditor General Act (Ontario).

A8.0 COMMUNICATIONS REQUIREMENTS

A8.1 Acknowledge Support. Unless the Province directs the Recipient to do otherwise, the Recipient will in each of its Project-related publications, whether written, oral, or visual, including public announcements or communications:

- (a) acknowledge the support of the Province for the Project;
- (b) ensure that any acknowledgement is in a form and manner as the Province directs;

- (c) indicate that the views expressed in the publication are the views of the Recipient and do not necessarily reflect those of the Province; and
- (d) obtain prior written approval from the Province before using any logo or symbol of the Government of Ontario, the Ministry of the Solicitor General or the Office of the Fire Marshal in any communications including press releases, published reports, radio and television programs and public or private meetings, or in any other type of promotional material, relating to the Project or this Agreement.

A8.2 Notice of Project-Related Communications. Unless the Province directs the Recipient to do otherwise, the Recipient will provide written notice to the Province a minimum of 14 Business Days in advance of all Project-related publications, whether written, oral, or visual, including public announcements or communications.

A9.0 INDEMNITY

A9.1 Indemnify. The Recipient will indemnify and hold harmless the Indemnified Parties from and against any Loss and any Proceeding, unless solely caused by the gross negligence or wilful misconduct of the Indemnified Parties.

A10.0 INSURANCE

A10.1 Insurance. The Recipient represents, warrants, and covenants that it has, and will maintain, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person carrying out a project similar to the Project would maintain, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury, and property damage, to an inclusive limit of not less than the amount set out in Schedule "B" per occurrence, which commercial general liability insurance policy will include the following:

- (a) the Indemnified Parties as additional insureds with respect to liability arising in the course of performance of the Recipient's obligations under, or otherwise in connection with, the Agreement;
- (b) a cross-liability clause;
- (c) contractual liability coverage; and
- (d) at least 30 days' written notice of cancellation.

A10.2 Proof of Insurance. The Recipient will,

- (a) provide to the Province, either,
 - (i) certificates of insurance that confirm the insurance coverage required by section A10.1; or
 - (ii) other proof that confirms the insurance coverage required by section A10.1; and
- (b) in the event of a Proceeding, and upon the Province's request, the Recipient will provide to the Province a copy of any of the Recipient's insurance policies that relate to the Project or otherwise to the Agreement, or both.

A11.0 TERMINATION ON NOTICE

A11.1 Termination on Notice. This Agreement may be terminated by the Province at any time without liability, penalty, or costs upon giving at least thirty (30) days prior written Notice to the Recipient.

A11.2 When Termination Effective. Termination under Article A11.1 will take effect as provided for in the Notice.

A11.3 Consequences of Termination on Notice by the Province. If the Province terminates the Agreement pursuant to section A11.1, the Province may take one or more of the following actions:

- (a) cancel further installments of Funds;
- (b) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient; and
- (c) determine the reasonable costs for the Recipient to wind down the Project, and do the following:
 - (i) permit the Recipient to offset such costs against the amount the Recipient owes pursuant to section A11.2(b);
 - (ii) subject to section A4.1(a), provide Funds to the Recipient to cover such costs.

A12.0 EVENT OF DEFAULT, CORRECTIVE ACTION, AND TERMINATION FOR DEFAULT

A12.1 Events of Default. Each of the following events will constitute an Event of Default:

- (a) in the opinion of the Province, the Recipient breaches any representation, warranty, covenant, or other term of the Agreement, including failing to do any of the following in accordance with the terms and conditions of the Agreement:
 - (i) carry out the Project;
 - (ii) use or spend Funds; or
 - (iii) provide, in accordance with section A7.2, Reports or such other reports as the Province may have requested pursuant to section A7.2(a)(ii);
- (b) the Recipient's operations, its financial condition, its organizational structure or its control changes such that it no longer meets one or more of the eligibility requirements of the program under which the Province provides the Funds;
- (c) the Recipient makes an assignment, proposal, compromise, or arrangement for the benefit of creditors, or a creditor makes an application for an order adjudging the Recipient bankrupt, or applies for the appointment of a receiver;
- (d) the Recipient ceases to operate.

A12.2 Consequences of Events of Default and Corrective Action. If an Event of Default occurs, the Province may, at any time, take one or more of the following actions:

- (a) initiate any action the Province considers necessary in order to facilitate the successful continuation or completion of the Project;
- (b) provide the Recipient with an opportunity to remedy the Event of Default;
- (c) suspend the payment of Funds for such period as the Province determines appropriate;
- (d) reduce the amount of the Funds;
- (e) cancel further instalments of Funds;
- (f) demand from the Recipient the payment of any Funds remaining in the

possession or under the control of the Recipient;

- (g) demand from the Recipient the payment of an amount equal to any Funds the Recipient used, but did not use in accordance with the Agreement;
- (h) demand from the Recipient the payment of an amount equal to any Funds the Province provided to the Recipient;
- (i) demand from the Recipient the payment of an amount equal to the costs the Province incurred or incurs to enforce its rights under the Agreement, including the costs of any Records Review and the costs it incurs to collect any amounts the Recipient owes to the Province; and
- (j) upon giving Notice to the Recipient, terminate the Agreement at any time, including immediately, without liability, penalty or costs to the Province.

A12.3 Opportunity to Remedy. If, pursuant to section A12.2(b), the Province provides the Recipient with an opportunity to remedy the Event of Default, the Province will give Notice to the Recipient of:

- (a) the particulars of the Event of Default; and
- (b) the Notice Period.

A12.4 Recipient not Remediating. If the Province provides the Recipient with an opportunity to remedy the Event of Default pursuant to section A12.2(b), and:

- (a) the Recipient does not remedy the Event of Default within the Notice Period;
- (b) it becomes apparent to the Province that the Recipient cannot completely remedy the Event of Default within the Notice Period; or
- (c) the Recipient is not proceeding to remedy the Event of Default in a way that is satisfactory to the Province,

the Province may extend the Notice Period, or initiate any one or more of the actions provided for in sections A12.2(a), (c), (d), (e), (f), (g), (h), (i) and (j).

A12.5 When Termination Effective. Termination under Article A12.0 will take effect as provided for in the Notice.

A13.0 FUNDS AT THE END OF A FUNDING YEAR

A13.1 Funds at the End of a Funding Year. Without limiting any rights of the Province under Article A12.0, if, by the end of a Funding Year, the Recipient has not spent all of the Funds allocated for that Funding Year as provided for in

the Budget, the Province may take one or both of the following actions:

- (a) demand from the Recipient payment of the unspent Funds;
- (b) adjust the amount of any further instalments of Funds accordingly.

A14.0 FUNDS UPON EXPIRY

A14.1 Funds Upon Expiry. Upon expiry of the Agreement, the Recipient will pay to the Province any Funds remaining in its possession, under its control, or both.

A15.0 DEBT DUE AND PAYMENT

A15.1 Payment of Overpayment. If at any time the Province provides Funds in excess of the amount to which the Recipient is entitled under the Agreement, the Province may:

- (a) deduct an amount equal to the excess Funds from any further instalments of Funds; or
- (b) demand that the Recipient pay to the Province an amount equal to the excess Funds.

A15.2 Debt Due. If, pursuant to the Agreement:

- (a) the Province demands from the Recipient the payment of any Funds, an amount equal to any Funds or any other amounts owing under the Agreement; or
- (b) the Recipient owes to the Province any Funds, an amount equal to any Funds or any other amounts owing under the Agreement, whether or not the Province has demanded their payment,

such amounts will be deemed to be debts due and owing to the Province by the Recipient, and the Recipient will pay the amounts to the Province immediately, unless the Province directs otherwise.

A15.3 Interest Rate. The Province may charge the Recipient interest on any money owing to the Province by the Recipient under the Agreement at the then current interest rate charged by the Province of Ontario on accounts receivable.

A15.4 Payment of Money to Province. The Recipient will pay any money owing to the Province by cheque payable to the "Ontario Minister of Finance" and delivered to the Province at the address set out in Schedule "B".

A15.5 Fails to Pay. Without limiting the application of section 43 of the Financial Administration Act (Ontario), if the Recipient fails to pay any amount owing under the Agreement, His Majesty the King in right of Ontario may deduct any unpaid amount from any money payable to the Recipient by His Majesty the King in right of Ontario.

A16.0 NOTICE

A16.1 Notice in Writing and Addressed. Notice will be:

- (a) in writing;
- (b) delivered by email, postage-prepaid mail, personal delivery, courier or fax; and
- (c) addressed to the Province or the Recipient as set out in Schedule "B", or as either Party later designates to the other by Notice.

A16.2 Notice Given. Notice will be deemed to have been given:

- (a) in the case of postage-prepaid mail, five Business Days after the Notice is mailed; or
- (b) in the case of fax, one Business Day after the Notice is delivered; and
- (c) in the case of email, personal delivery or courier on the date on which the Notice is delivered.

A16.3 Postal Disruption. Despite section A16.2(a), in the event of a postal disruption:

- (a) Notice by postage-prepaid mail will not be deemed to be given; and
- (b) the Party giving Notice will give Notice by email, personal delivery, courier or fax.

A17.0 CONSENT BY PROVINCE AND COMPLIANCE BY RECIPIENT

A17.1 Consent. When the Province provides its consent pursuant to the Agreement:

- (a) it will do so by Notice;
- (b) it may attach any terms and conditions to the consent; and
- (c) the Recipient may rely on the consent only if the Recipient complies with

any terms and conditions the Province may have attached to the consent.

A18.0 SEVERABILITY OF PROVISIONS

A18.1 Invalidity or Unenforceability of Any Provision. The invalidity or unenforceability of any provision of the Agreement will not affect the validity or enforceability of any other provision of the Agreement.

A19.0 WAIVER

A19.1 Condonation not a waiver. Failure or delay by the either Party to exercise any of its rights, powers or remedies under the Agreement will not constitute a waiver of those rights, powers or remedies and the obligations of the Parties with respect to such rights, powers or remedies will continue in full force and effect.

A19.2 Waiver. Either Party may waive any of its rights, powers or remedies under the Agreement by providing Notice to the other Party. A waiver will apply only to the specific rights, powers or remedies identified in the Notice and the Party providing the waiver may attach terms and conditions to the waiver.

A20.0 INDEPENDENT PARTIES

A20.1 Parties Independent. The Recipient is not an agent, joint venturer, partner or employee of the Province and the Recipient will not represent itself in any way that might be taken by a reasonable person to suggest that it is or take any actions that could establish or imply such a relationship.

A21.0 ASSIGNMENT OF AGREEMENT OR FUNDS

A21.1 No Assignment. The Recipient will not, without the prior written consent of the Province, assign any of its rights or obligations under the Agreement.

A21.2 Agreement Binding. All rights and obligations contained in the Agreement will extend to and be binding on:

- (a) the Recipient's heirs, executors, administrators, successors, and permitted assigns; and
- (b) the successors to His Majesty the King in right of Ontario.

A22.0 GOVERNING LAW

A22.1 Governing Law. The Agreement and the rights, obligations and relations of the

Parties will be governed by and construed in accordance with the laws of the Province of Ontario and the applicable federal laws of Canada. Any actions or proceedings arising in connection with the Agreement will be conducted in the courts of Ontario, which will have exclusive jurisdiction over such proceedings.

A23.0 FURTHER ASSURANCES

A23.1 Agreement into Effect. The Recipient will:

- (a) provide such further assurances as the Province may request from time to time with respect to any matter to which the Agreement pertains; and
- (b) do or cause to be done all acts or things necessary to implement and carry into effect the terms and conditions of the Agreement to their full extent.

A24.0 JOINT AND SEVERAL LIABILITY

A24.1 Joint and Several Liability. Where the Recipient comprises more than one entity, each entity will be jointly and severally liable to the Province for the fulfillment of the obligations of the Recipient under the Agreement.

A25.0 RIGHTS AND REMEDIES CUMULATIVE

A25.1 Rights and Remedies Cumulative. The rights and remedies of the Province under the Agreement are cumulative and are in addition to, and not in substitution for, any of its rights and remedies provided by law or in equity.

A26.0 FAILURE TO COMPLY WITH OTHER AGREEMENTS

A26.1 Other Agreements. If the Recipient:

- (a) has failed to comply with any term, condition, or obligation under any other agreement with His Majesty the King in right of Ontario or one of His agencies (a “**Failure**”);
- (b) has been provided with notice of such Failure in accordance with the requirements of such other agreement;
- (c) has, if applicable, failed to rectify such Failure in accordance with the requirements of such other agreement; and
- (d) such Failure is continuing,

the Province may suspend the payment of Funds for such period as the Province determines appropriate.

A27.0 SURVIVAL

A27.1 Survival. The following Articles and sections, and all applicable cross-referenced Articles, sections and schedules, will continue in full force and effect for a period of seven years from the date of expiry or termination of the Agreement: Article 1.0, Article 2.0, Article A1.0 and any other applicable definitions, section A2.1(a), sections A4.4, A4.5, A4.6, section A5.2, section A7.1, section A7.2 (to the extent that the Recipient has not provided the Reports or other reports as the Province may have requested and to the satisfaction of the Province), sections A7.3, A7.4, A7.5, A7.6, A7.7, A.8, Article A8.0, Article A9.0, Article A10.0, section A11.2, sections A12.1, sections A12.2(d), (e), (f), (g), (h), (i), and (j), Article A13.0, Article A14.0, Article A15.0, Article A16.0, Article A18.0, section A21.2, Article A22.0, Article A24.0, Article A25.0, and Article A27.0.

-- END OF GENERAL TERMS AND CONDITIONS --

SCHEDULE "B"
PROJECT SPECIFIC INFORMATION AND ADDITIONAL PROVISIONS

Maximum Funds	\$35,000
Expiry Date	March 31, 2026
Amount for the purposes of section A5.2 (Disposal) of Schedule "A"	\$ 5,000
Insurance	\$ 2,000,000
Contact information for the purposes of Notice to the Province	<p>Name: Program Development & Analytics Unit, Office of the Fire Marshal, Public Safety Division Ministry of the Solicitor General</p> <p>Attention: Katrina Nedeljkovich, Operations Manager</p> <p>Address: 2284 Nursery Road, Midhurst, ON L0L 1N0</p> <p>Fax: (705) 305-4595</p> <p>Email: Katrina.nedeljkovich@Ontario.ca / OFMGrants@ontario.ca</p>
Contact information for the purposes of Notice to the Recipient	<p>Name: Craig Davidson</p> <p>Position: Treasurer</p> <p>Address: , , ,</p> <p>Phone: 705-849-2213</p> <p>Email: treasurer@townshipofthenorthshore.ca</p>
Contact information for the senior financial person in the Recipient organization (e.g., CFO, CAO) – to respond as required to requests from the Province related to the Agreement	<p>Name: Rachel Jean Schneider</p> <p>Position: Municipal Clerk</p> <p>Address: , , ,</p> <p>Phone: 705-849-2213</p> <p>Email: municipalclerk@townshipofthenorthshore.ca</p>
Contact information for the senior financial person in	Name: Matt Simon

the Recipient organization (e.g., CFO, CAO) – to respond as required to requests from the Province related to the Agreement	Position: Fire Chief Address: , , Phone: 705-849-2213 Email: matt@townshipofthenorthshore.ca
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Additional Provisions:

None

SCHEDULE “C” PROJECT

The Ministry of the Solicitor General, Office of the Fire Marshal received Treasury Board (TB) approval to support the municipal fire service in acquiring critical equipment and other needs (health and safety, minor infrastructure and specialized tools) to improve and enhance the level of fire protection service being provided. These approved funds are provided through what is known as the Fire Protection Grant.

Year two of the Fire Protection Grant focuses on firefighter health and safety (specifically, cancer prevention measures) minor infrastructure updates and support for Lithium-Ion Incident Responses. These themes were chosen based on feedback from fire stakeholders across Ontario about the challenges and risks firefighters face in performing their duties.

The Ministry has identified five categories of eligibility:

- Cancer Prevention – Equipment and Supplies (such as exhaust extraction systems in the fire station or washing machines for firefighting gear to remove contaminants, etc.)
- Cancer Prevention - Personal Protective Equipment (such as facepieces, balaclavas, etc.)
- Cancer Prevention – Minor Infrastructure (such as showers in the fire station, etc.)
- Technology – Minor Infrastructure (such as bringing internet to fire stations that do not currently have access to improve connectivity and training opportunities, etc.)
- Lithium-Ion Incident Response – Equipment and Supplies (such as extinguishing agents, fire decontamination systems and safety solutions)

The grant application window opened August 13, 2025 and closed September 30, 2025.

Corporation of the Township of The North Shore is approved for \$35,000

Funding to support the purchase of Purchase 14 balaclavas and 14 sets of additional SCBA - facemasks, harnesses and air cylinders..

SCHEDULE "D"

BUDGET

Funding will be provided to Corporation of the Township of The North Shore upon execution of this Agreement.

Funding will be provided to Corporation of the Township of The North Shore explicitly for the purchase of one, or a combination of, the items prescribed within the listed summary in Schedule "C". Copies of all invoices and receipts for said items will be provided to the Office of The Fire Marshal as part of the Report Back described in Schedule "F" that forms part of this agreement.

The funds must be committed to the project as approved by March 31st, 2026. Subsequently, the funds must be spent by the municipality by the end of Provincial Financial Quarter Three (Q3) (December 31, 2026).

SCHEDULE "E"

PAYMENT PLAN

E.1 MAXIMUM FUNDS

The Maximum Funds to be provided by the Province to the Recipient under this Agreement is set out in Schedule "B".

E.2 PAYMENT SCHEDULE

The Funds will be provided to the Recipient for the Funding Year subject to the Agreement having been signed by the Province.

SCHEDULE "F"

REPORTS

As a condition of the Fire Protection Grant, a report back to the Office of the Fire Marshal must be received, through the Transfer Payment Ontario or as otherwise directed, by the end of Provincial Financial Quarter, Q3, to outline how the grant funding was utilized, and the benefit(s) seen at the department level.

As part of the report back, the municipality is required to provide copies of all invoices and receipts for the items purchased for the approved project(s) as noted in Schedule "C".

BY-LAW 26-06**THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE****Being a bylaw to confirm the proceedings of Council
at its Regular Council Meeting of January 14th, 2026.**

The Council of the Corporation of the Township of The North Shore hereby enacts as follows:

WHEREAS Section 5(3) of the *Municipal Act, 2001, S. O. 2001, c.25*, as amended requires municipal Council to exercise a municipal power including a municipality's capacity, rights, powers and privileges under Section 9, by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS the Corporation of the Township of the North Shore deems it desirable to confirm the proceedings of Council at its Regular Council Meeting of January 14th, 2026.

NOW THEREFORE the Council of the Corporation of the Township of the North Shore hereby enacts as follows:

1. That each motion, resolution, and other action passed and taken by the Council at its Regular Council meeting of January 14th, 2026, is hereby adopted, and ratified and confirmed.
2. The Head of Council and the proper officers of the Corporation of the Township of the North Shore are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approval where required and except where otherwise provided, the Mayor and the Clerk, or if absent, the designate, are hereby directed to affix the Corporate Seal of the Municipality to all such documents.

**READ A FIRST, SECOND AND THIRD TIME ENACTED AND FINALLY PASSED
THIS 14th DAY OF JANUARY 2026.**

Tony Moor, Mayor

Rachel Jean Schneider, Clerk/Deputy Treasurer