



Agenda

Regular Meeting of Council

Corporation of the Township of The North Shore

Wednesday, October 21, 2026

6:00 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/84002285984?pwd=rgoiNFpdhqxelv7RB8U8bOCEzsmWjk.1>

Meeting ID: 840 0228 5984

Passcode: 891901

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.

Land Acknowledgement

Aanii/boozhoo

We acknowledge and give thanks to the land on which we live and work, and to the people who have cared for it. This land is the traditional territory of the Anishinaabeg Nation of the Robinson-Huron Treaty.

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. DISCLOSURES OF PECUNIARY INTEREST
4. PRESENTATIONS/DELEGATION
 - a) 2025 Audited Financial Statements - Eric Pino, KPMG, LLP
5. ADOPTION OF MINUTES
 - a) Regular meeting of Council - October 7
6. COUNCIL MEMBERS REPORT
7. REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES, AND COMMUNICATIONS
 - a) Report - Administrative Activities
 - b) Report - Budget Variance
 - c) Report - Public Works etc. Activity Report
 - d) Report - Financial Indicator Review
8. CONSENT AGENDA
 - a) NOHFC Intern Program
 - b) FONOM Press Release - wrap up
 - c) Recycling material list

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

10. INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS

11. NOTICES OF MOTION

12. CLOSED SESSION

13. REPORT FROM CLOSED SESSION

14. CONFIRMATORY BY-LAW

By-law 26-44 being a by-law to confirm the proceedings of Council at its meeting held October 21, 2026, be read a first, second and third time enacted and passed.

15. ADJOURMENT



Township of the North Shore

Year-End Audit Report

2025 Fiscal Year

Presentation to Council



October 21st, 2026

01 Audit Highlights

- Our audit procedures were executed in accordance with Canadian Auditing Standards and are based on a materiality of \$46 thousand
 - Calculated as approximately 2.00% of prior year's expenses
 - Results in a posting threshold of \$2,300
- We plan to issue an unmodified opinion, subject to completion of the outstanding matters below:
 - Council approval of the financial statements
 - Receipt of the management representation letter
 - Completion of any audit procedures to the date of Council approval of the financial statements



Township of the North Shore Year-End Audit Report

01 Audit Highlights

New accounting standards	- No new accounting standards have impacted the Township's financial reporting during the current year. <i>PSAS 1202: Financial Statement Presentation</i> (effective April 1, 2026) will impact the Township's financial statements for the year-ended December 31, 2027.
New auditing standards	Changes to <i>CAS 260: Communication with Those Charged with Governance</i> requires a new engagement letter signed by management and reviewed by a representative of Council.
Disagreements or difficulties with management	No matters to report.
Internal control findings	No matters to report.
Indicators of contravention of legislation or regulation	No matters to report.
Scope limitations	No matters to report.
Uncorrected audit differences	No matters to report.
Corrected audit differences	No matters to report.



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02 Financial Statement Overview

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

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	\$ 365,416	\$ 180,408
Investments (note 5)	1,201,095	1,200,467
Taxes receivable (note 6)	256,178	231,962
Other accounts receivable (note 7)	179,946	261,682
	1,031,635	1,874,499

Financial liabilities

Accounts payable and accrued liabilities (note 9)	233,066	178,406
Obligations under capital lease (note 10)	61,063	116,674
Deferred revenue - obligatory (note 11)	243,973	118,347
Deferred revenue - other (note 12)	554,143	693,369
Asset retirement obligation (note 13)	1,221,050	1,183,649
	2,013,299	2,090,445

Net debt	(318,660)	(415,946)
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Non-financial assets

Tangible capital assets (note 15)	5,373,808	5,426,833
Land held for resale	97,585	19,457
Prepaid expenses	5,471,393	5,532,633

Contingencies and guarantees (note 20)

Accumulated surplus (note 16)	\$ 5,152,733	\$ 5,116,697
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Accumulated surplus is comprised of:

Accumulated operating surplus	\$ 5,162,942	\$ 5,127,191
Accumulated remeasurement losses	(10,209)	(10,504)

Accumulated remeasurement losses

Accumulated surplus	\$ 5,152,733	\$ 5,116,687
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KPMG

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- Cash balances increased from \$180 thousand to \$365 thousand (+\$185 thousand) reflecting:
 - Cash-adjusted operating surplus +\$550 thousand
 - Working capital changes + \$95 thousand
 - Capital expenditures - \$409 thousand
 - Lease payments - \$56 thousand
 - Proceeds on TCA disposal + \$5 thousand
- Taxes receivable increased by \$24 thousand. Most of this increase is reflected in tax balances over one year-old partially offset by a decrease in the current taxes receivable balance.
- Other accounts receivables decreased by \$91 thousand. The prior year balance included approximately \$100 thousand of insurance proceeds and other refunds which were collected in the current year. This is partially offset with an increase in grants which are claims based.

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THE NORTH SHORE**

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2025		
2024		

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Notes receivable (note 6)		256,178		231,962
Other accounts receivable (note 7)		170,946		281,682
				894,519

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Asset retirement obligation (note 13)	1,221,050	1,183,645

Net debt	(318,660)	(415,946)
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Tangible capital assets (note 15)	5,337,808	5,426,833
Land held for resale	-	19,457
Prepaid expenses	97,585	86,343
	5,471,393	5,532,633

Contingencies and guarantees (note 20)

Accumulated operating surplus	\$ 5,162,942	\$ 5,127,191
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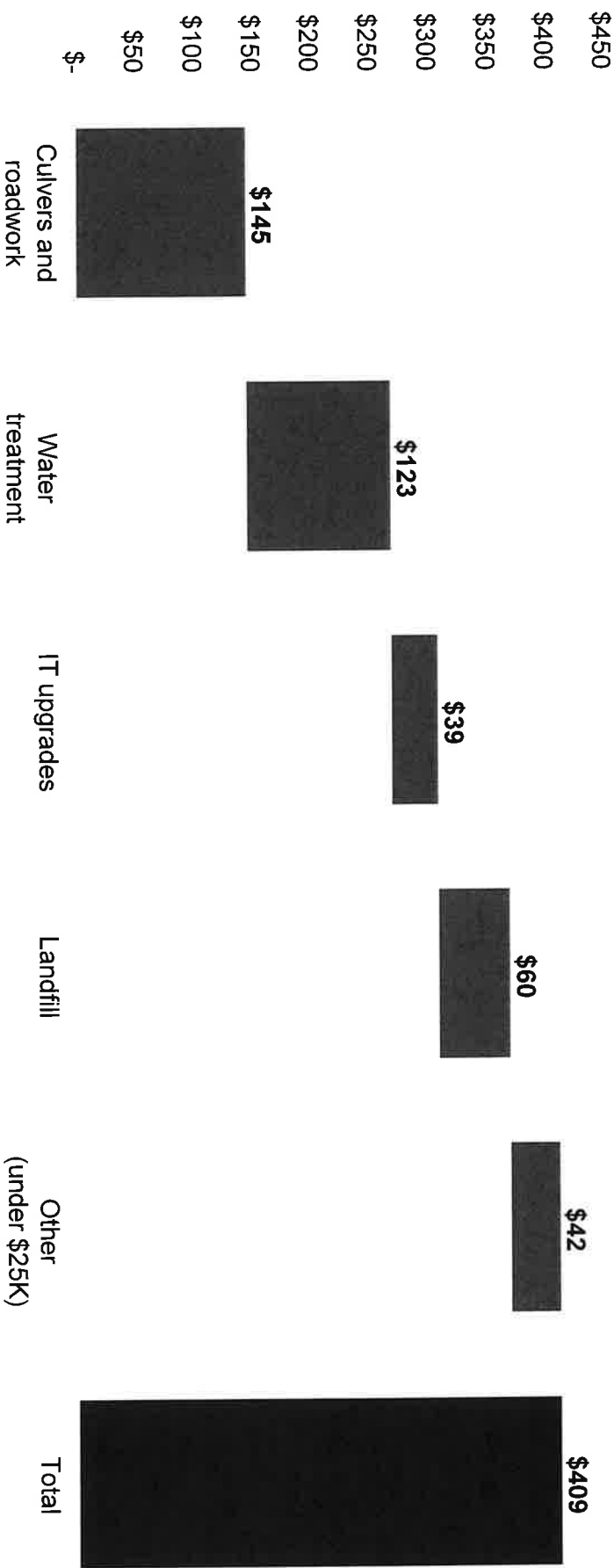
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[illegible]

- Accounts payable and accrued liabilities increased by \$54 thousand, reflecting:
 - Increase in trade related payables, primarily related to the water treatment project
- The obligations under capital lease decreased with regular lease payments made against the obligation.
- The increase in deferred revenue – obligatory relates to funding received and carried forward Canada Community Building Funds (federal gas tax).
- The decrease in deferred revenue – other related to the receipt and update of funds under the OCIF and NORDS program. These balances are available for use on infrastructure projects.
- The asset retirement obligation increased \$37 thousand based on the external assessments of landfill and related retirement obligation requirements and updated estimate values provided by the engineer and accretion.

Township of the North Shore | Year-End Audit Report

02 Financial Statement Overview



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02 Financial Statement Overview

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

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Revenues:			
Municipal taxation	\$ 1,342,576	\$ 1,356,358	\$ 1,276,371
Provincial grants	723,912	653,265	400,758
User charges	126,443	121,162	133,425
Other	25,347	41,866	138,859
Federal grants	117,795	39,851	89,123
Penalties and interest on taxes and water	15,000	35,226	18,823
Gain on sale of land held for resale	-	-	11,001
Loss on disposal of tangible capital assets	-	(21,951)	(10,758)
Total revenues	2,351,073	2,225,777	2,057,602

Expenses:

Expenditure		
General government	595,871	591,037
Protection to persons and property	296,602	288,902
Transportation services	253,233	234,856
Environmental services	611,345	593,932
Health services	203,393	202,960
Social and family services	178,709	175,671
Recreational and cultural services	148,020	119,970
Planning and development	24,337	32,008
Total expenses	2,313,516	2,190,026
		2,305,535

Annual surplus (deficit)	37,557	35,751	(247,953)
Accumulated surplus, beginning of year	5,127,191	5,127,191	5,375,124
Accumulated surplus, end of year	\$ 5,164,748	\$ 5,162,942	\$ 5,127,191

KPMG

[illegible]

- Total revenues have increased from \$2.05 million to \$2.2 million (+\$168 thousand), reflecting:
- Increases in taxation, including cumulative impacts of assessment growth, tax rate increases and adjustment to the allowance.
- Increases in provincial grants relate to the water treatment and roadwork projects and use of NORDS funding in the period.
- Other revenue in the prior period included insurance proceeds that is not recurring.
- In the prior year, federal gas tax funds were used for the Riverview Road project whereas gas tax funds were not included in the current year.

Township of the North Shore Year-End Audit Report

02 Financial Statement Overview

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

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(note 18)			
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Loss on disposal of tangible capital assets	-	(21,951)	(10,758)
Total revenues	2,351,073	2,225,777	2,057,802
Expenses:			
General government	595,877	588,631	591,037
Protection to persons and property	298,602	259,237	288,902
Transportation services	253,233	235,980	234,656
Environmental services	611,345	593,932	666,856
Health services	203,393	202,960	196,235
Social and family services	178,709	178,709	175,671
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Accumulated surplus, beginning of year	5,127,191	5,127,191	5,375,124
Accumulated surplus, end of year	\$ 5,164,748	\$ 5,162,942	\$ 5,127,191

- Total expenses have decreased from the prior year by \$116 thousand (5%), reflecting:

- Accounting adjustments that do not impact the levy contributed to the decrease in environmental services
 - Decrease in environmental services is the result of a change in the estimate associated with the amortization of the asset retirement obligation asset and a reduction in landfill monitoring costs.
 - When removed, year-over-year expenditures in this segment remained consistent with the prior year
- The prior year protection to persons and property expense included additional costs related to fire. Current year actuals are also less than budget, with most savings related to wages and benefits.



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Township of the North Shore Year-End Audit Report

03 Municipal Budgeting vs. Financial Statements

There are significant differences between the Township's approach to budgeting (which establishes the municipal tax levy) and the annual financial reporting.

Item	Budget Treatment	Financial Statement Treatment
Transfers to reserve	Reflected as an expense	Considered as a component of accumulated surplus and not shown as an expense
Transfers from reserves	Reflected as a revenue source	Considered as a component of accumulated surplus and not shown as a revenue
Capital grants	Reflected as a revenue source	Reflected as a revenue source
Capital expenditures	Reflected as an expense	Not expensed in the year of expenditure; rather, reflected on the statement of financial position as an addition to tangible capital assets
Amortization expense	Not budgeted	Reflected as an expense
Proceeds from debt issuance	Reflected as a revenue source	Not reflected as revenue; rather, reflected on the statement of financial position as an increase in liabilities
Principal repayment of long-term debt	Reflected as an expense	Not reflected as an expense; rather, reflected on the statement of financial position as a decrease in liabilities
Asset retirement obligation costs	Not budgeted	Reflected as an expense



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Township of the North Shore Year-End Audit Report

03 Municipal Budgeting vs. Financial Statements

Surplus as per financial statements	\$ 35,751
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Add (subtract) non-cash items included in surplus:

- | | |
|---|-------------|
| • Amortization of tangible capital assets | \$ 464,818 |
| • Change in asset retirement obligation | \$ 27,452 |
| • Loss on disposal of TCA | \$ 21,951 |
| • Transfers from land held for resale | \$ (19,457) |

Add (subtract) cash expenditures not included in surplus:

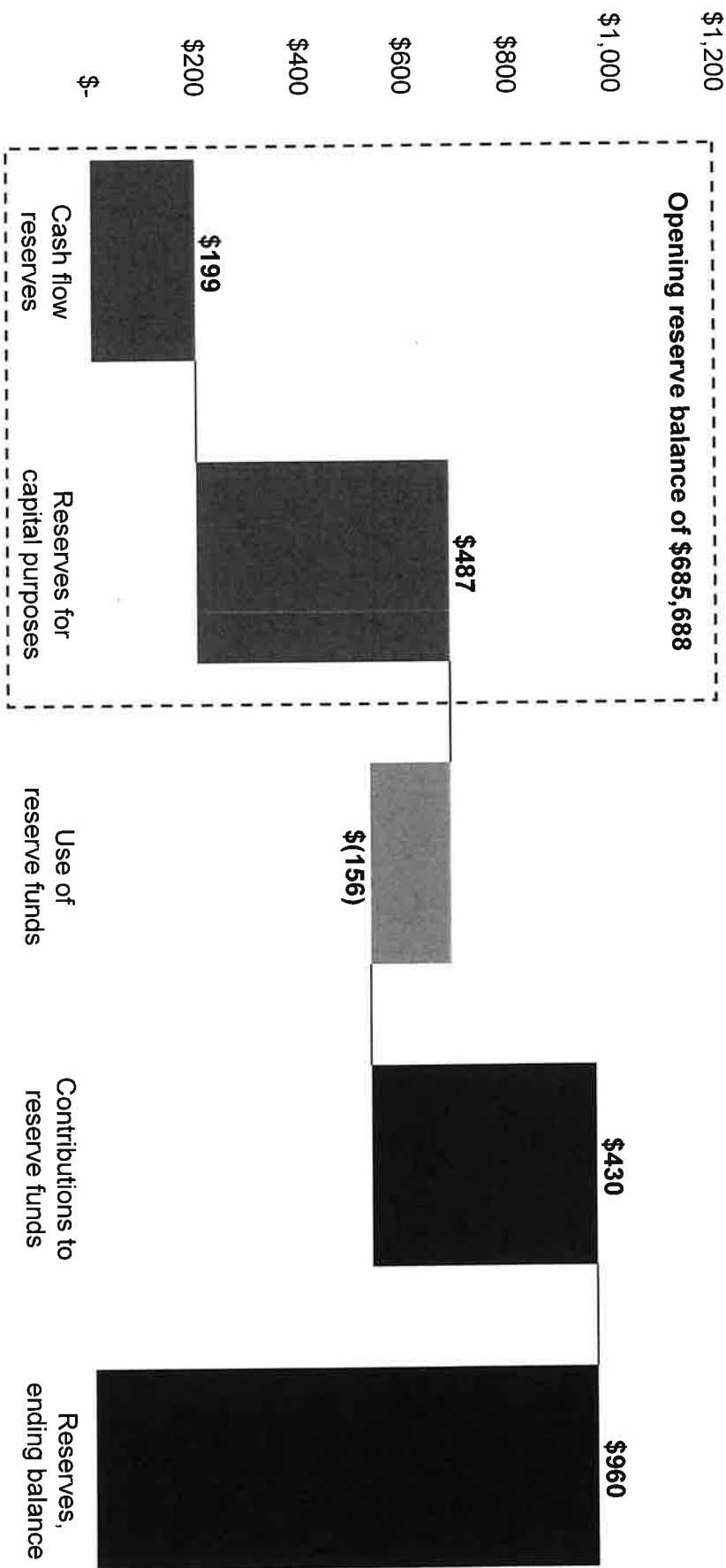
- | | |
|---|--------------|
| • Capital expenditures | \$ (408,738) |
| • Principal repayments on lease liability | \$ (55,611) |
| • Proceeds on disposal of TCA | \$ 4,400 |

Adjusted surplus before reserve transfers and other items	\$ 70,566
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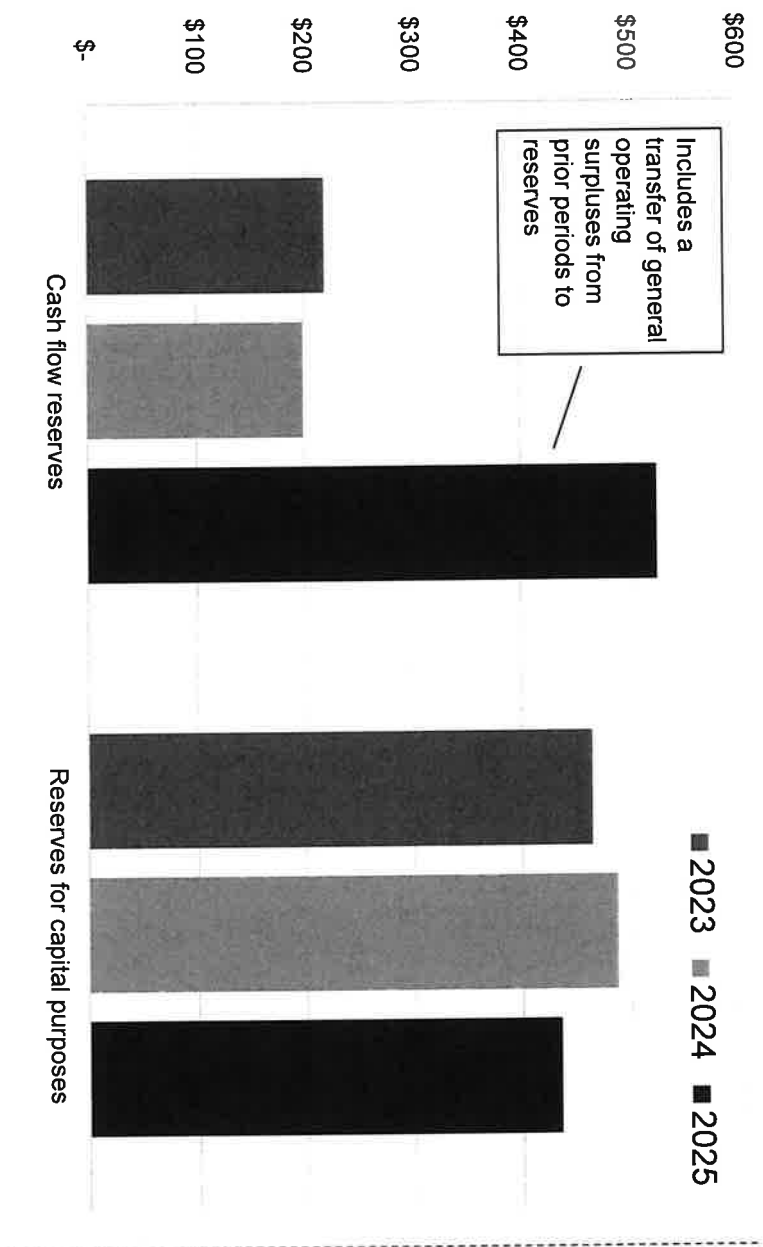
04 Reserves (in thousands)



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Township of the North Shore| Year-End Audit Report

04 Reserves (in thousands)



- Total reserves have increased from \$683 in 2023, to \$686 in 2024 and \$960 in 2025.
- Use of and contributions to the reserves are based on council approval and the established reserve policy



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Consolidated Financial Statements

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

Year ended December 31, 2025

DRAFT

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

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Year ended December 31, 2025

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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 is 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.

Acting Clerk / Interim 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, 2025
- 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, 2025, 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

(date)

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

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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, 2025, with comparative information for 2024

	2025 Budget (note 18)	2025 Actual	2024 Actual
Revenues:			
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Accumulated surplus, end of year	\$ 5,164,748	\$ 5,162,942	\$ 5,127,191

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Changes in Net Debt

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 18)	2025 Actual	2024 Actual
Annual surplus (deficit)	\$ 37,557	\$ 35,751	\$ (247,933)
Acquisition of tangible capital assets	(577,000)	(408,738)	(245,993)
Change in asset retirement obligation - asset	-	(9,949)	(165,036)
Amortization of tangible capital assets	464,818	464,818	492,039
Loss on disposal of tangible capital assets	-	21,951	10,758
Proceeds on disposal of tangible capital assets	-	4,400	-
	(74,625)	108,233	(156,165)
Change in prepaid expenses	-	(11,242)	(10,070)
Change in net assets excluding net remeasurement gains	(74,625)	96,991	(166,235)
Net remeasurement gains for the year	-	295	167
Change in net debt	(74,625)	97,286	(166,068)
Net debt, beginning of year	(415,946)	(415,946)	(249,878)
Net debt, end of year	\$ (490,571)	\$ (318,660)	\$ (415,946)

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, 2025, with comparative information for 2024

	2025	2024
Accumulated remeasurement losses, beginning of year	\$ (10,504)	\$ (10,671)
Unrealized gains attributable to:		
Pooled funds	295	167
Net remeasurement gains for the year	295	167
Accumulated remeasurement losses, end of year	\$ (10,209)	\$ (10,504)

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, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 35,751	\$ (247,933)
Items not involving cash:		
Accretion of asset retirement obligation	27,452	26,046
Amortization of tangible capital assets	464,818	492,039
Loss on disposal of tangible capital assets	21,951	10,758
	<u>549,972</u>	<u>280,910</u>
Change in non-cash assets and liabilities:		
Increase in taxes receivable	(24,216)	(108,210)
Decrease (increase) in user charges receivable	-	3,821
Decrease (increase) in other accounts receivable	90,716	(173,766)
Increase in accounts payable and accrued liabilities	53,660	87,364
Increase (decrease) in deferred revenue - obligatory	125,626	(11,098)
(Decrease) increase in deferred revenue - other	(139,226)	171,496
Increase in prepaid expenses	(11,242)	(10,070)
Net change in cash from operating activities	<u>645,290</u>	<u>240,447</u>
Investing activities:		
Change in investments	(333)	33,707
Financing activities:		
Repayment of obligations under capital lease	(55,611)	(53,374)
Capital activities:		
Proceeds on disposal of tangible capital assets	4,400	-
Acquisition of tangible capital assets	(408,738)	(245,993)
Net change in cash from capital activities	<u>(404,338)</u>	<u>(245,993)</u>
Net change in cash	185,008	(25,213)
Cash, beginning of year	180,408	205,621
Cash, end of year	<u>\$ 365,416</u>	<u>\$ 180,408</u>

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2025

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

- (b) Accrual basis of accounting:

The accrual basis of accounting recognizes 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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(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 defined 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.

(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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(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 include pooled investment funds, term deposits and mutual funds. The measurement of investments is described in the financial instruments accounting policy in Note 1(m).

Investment income earned on surplus funds is recognized as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of deferred revenue.

(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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(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 book 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.

(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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(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, other accounts receivable and term deposits.

Financial assets measured at fair value include pooled investment funds and mutual funds.

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.

(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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

2. Operations of school boards:

Taxation, other revenues and requisitions for the school boards amounting to \$247,456 (2024 - \$246,126) are not reflected in these consolidated financial statements.

3. Trust funds:

Trust Funds administered by the Township amounting to \$ 37,918 (2024 – \$37,208) 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.

4. Contributions to unconsolidated joint boards:

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

	2025	2024
Algoma Public Health	\$ 24,810	\$ 22,761
Algoma District Social Services Administration Board	346,487	335,477
	\$ 371,297	\$ 358,238

5. Investments:

	2025 Market value	2025 Cost	2024 Market value	2024 Cost
Pooled money market funds	602,222	602,222	304,647	304,647
Term deposits	500,000	500,000	800,000	800,000
Mutual funds	98,873	109,082	95,820	106,324
	\$ 1,201,095	\$ 1,211,304	\$ 1,200,467	\$ 1,210,971

The term deposits consist of guaranteed investment certificates bearing interest at rates ranging from 3.15% to 3.38% and maturing between July 2026 and September 2026.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

6. Taxes receivable:

	2025	2024
Current	\$ 186,415	\$ 220,247
Past year	58,315	30,969
Previous years	25,532	7,017
Penalties and interest	25,916	13,729
Payments in lieu	—	—
	296,178	271,962
Allowance for doubtful taxes	(40,000)	(40,000)
	\$ 256,178	\$ 231,962

7. Other accounts receivable:

Accounts receivable consist of the following:

	2025	2024
HST recoverable	\$ 46,976	\$ 27,218
Government transfers receivables	96,734	77,168
Other receivables	27,236	157,276
	\$ 170,946	\$ 261,662

8. 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 (2024 - \$Nil) borrowed at year-end of a maximum limit of \$500,000.

9. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$5,038 (2024 - \$12,396) which includes amounts payable for payroll related taxes and remittances.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

10. 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:

2026	\$	23,357
Less amount representing interest at 2.95%		(230)
	\$	23,227

Interest of \$1,169 (2024 - \$2,382) relating to the capital lease obligation has been included in expenses.

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

2026	\$	20,090
2027		20,014
		40,104
Less amount representing interest at 5.49%		(2,168)
	\$	37,936

Interest of \$2,588 (2024 - \$3,497) relating to the capital lease obligation has been included in expenses.

11. Deferred revenue – obligatory:

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

	2025	2024
Canada Community-Building Fund:		
Balance, beginning of year	\$ 118,347	\$ 129,445
Contributions received	34,782	33,389
Transferred from deferred revenue – other	83,194	–
Interest earned	7,650	5,572
Recognized in revenue in the period	–	(50,059)
Total deferred revenue - obligatory	\$ 243,973	\$ 118,347

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

12. Deferred revenue – other:

	2025	2024
OCIF – Core Infrastructure	\$ 521,515	\$ 420,666
NORDS funding	5	257,524
Future property taxes	32,623	15,179
	<u>\$ 554,143</u>	<u>\$ 693,369</u>

13. 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, 2025 using a discount rate of 2.5% per annum.

At current average fill rates, the site has a remaining operating life of approximately 3 years and an expected closure in 2028.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

13. Asset retirement obligation (continued):

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

	2025	2024
Balance, beginning of year	\$ 1,183,649	\$ 992,567
Change in estimate	9,949	165,036
Accretion expense	27,452	26,046
Balance, end of year	\$ 1,221,050	\$ 1,183,649

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.

14. Pension agreement:

OMERS provides pension services to more than 665,000 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, 2025. The results of this valuation disclosed total going concern actuarial liabilities of \$151,365 million (2024 - \$142,489 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$150,043 million (2024 - \$139,576 million) indicating a going concern actuarial deficit of \$1,322 million (2024 - \$2,913 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, 2025, the Township contributed \$17,236 (2024 - \$20,769) to OMERS for current service and is included in salaries and benefits within the statement of operations.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

15. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Disposals	Balance at December 31, 2025
Land	\$ 297,561	\$ 19,457	\$ -	\$ 317,018
Buildings	1,283,165	-	-	1,283,165
Furniture, fixtures and equipment	1,161,321	68,974	-	1,230,295
Vehicles	597,974	11,301	(62,114)	547,161
Water and sewer infrastructure	4,830,867	123,280	-	4,954,147
Roads and bridges infrastructure	3,924,718	145,232	-	4,069,950
Leased assets	272,579	-	-	272,579
Landfill	1,484,598	69,900	-	1,554,498
Total	\$ 13,852,783	\$ 438,144	\$ (62,114)	\$ 14,228,813
Accumulated Amortization	Balance at December 31, 2024	Disposals	Amortization	Balance at December 31, 2025
Land	\$ -	\$ -	\$ -	\$ -
Buildings	802,484	-	28,920	831,404
Furniture, fixtures and equipment	789,661	-	77,471	867,132
Vehicles	216,572	(35,763)	52,826	233,635
Water and sewer infrastructure	2,835,856	-	142,992	2,978,848
Roads and bridges infrastructure	3,121,162	-	84,630	3,205,792
Leased assets	234,044	-	11,077	245,121
Landfill	426,171	-	66,902	493,073
Total	\$ 8,425,950	\$ (35,763)	\$ 464,818	\$ 8,855,005
	Net book value, December 31, 2024			Net book value, December 31, 2025
Land	\$ 297,561			\$ 317,018
Buildings	480,681			451,761
Furniture, fixtures and equipment	371,660			363,163
Vehicles	381,402			313,526
Water and sewer infrastructure	1,995,011			1,975,299
Roads and bridges infrastructure	803,556			864,158
Leased assets	38,535			27,458
Landfill	1,058,427			1,061,425
Total	\$ 5,426,833			\$ 5,373,808

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

15. Tangible capital assets (continued):

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	173,169	-	43,403	216,572
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	218,333	-	15,711	234,044
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	341,870			381,402
Water and sewer infrastructure	2,076,579			1,995,011
Roads and bridges infrastructure	841,397			803,556
Leased assets	54,246			38,535
Landfill	954,061			1,058,427
Total	\$ 5,518,601			\$ 5,426,833

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

16. Accumulated surplus:

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

	2025	2024
Surplus:		
Invested in tangible capital assets	\$ 5,312,745	\$ 5,310,159
General surplus	111,663	314,993
Amounts to be recovered:		
Asset retirement obligations	(1,221,050)	(1,183,649)
	<u>4,203,358</u>	<u>4,441,503</u>
Reserves set aside by Council for:		
Cash flow reserves	524,918	199,204
Reserves for capital purposes	434,666	486,484
	<u>959,584</u>	<u>685,688</u>
Accumulated remeasurement losses	(10,209)	(10,504)
	<u>\$ 5,152,733</u>	<u>\$ 5,116,687</u>

17. Public sector salary disclosure:

During 2025, no employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Township.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

18. 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 surplus per budget approved by Council	\$	—
Less:		
Transfer from reserves		(135,353)
Amortization of tangible capital assets		(464,818)
Add:		
Investment in tangible capital assets		577,000
Principal payments of capital lease liability		60,728
Annual surplus per consolidated statement of operations and accumulated surplus	\$	37,557

19. 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, 2025.

(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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

19. Financial risks (continued):

(b) Liquidity risk (continued):

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.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Township is exposed to market risk through its investments measured at fair value. 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.

20. Contingencies and guarantees:

The Township is involved in claims and litigation in the normal course of operations. Any settlements or awards will be recorded in the period they become determinable.

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:

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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

22. Segmented information (continued):

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.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

22. 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.

DRAFT

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

22. Segmented information:

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	2025 Total
Revenues:									
Municipal taxation	\$ 1,356,358	-	-	-	-	-	-	-	\$ 1,356,358
Government transfers	688,701	-	-	-	-	-	4,415	-	693,116
User charges	7,469	16,007	-	96,866	820	-	-	-	121,162
Other	61,571	3,003	-	-	835	-	2,493	9,190	77,092
Gain on sale of land held for resale	-	-	-	-	-	-	-	-	-
Loss on disposal of tangible capital assets	(21,951)	-	-	-	-	-	-	-	(21,951)
	2,092,148	19,010	-	96,866	1,655	-	6,908	9,190	2,225,777
Expenses:									
Salaries, wages and benefits	228,489	23,143	59,230	24,808	-	-	44,500	-	379,970
Interest on capital lease obligations	185	-	2,588	1,169	-	-	-	-	3,942
Materials	102,967	59,356	77,243	296,959	9,417	-	36,067	7,376	589,385
Contracted services	195,934	151,011	-	-	-	-	-	3,268	350,213
Rents and financial	2,948	-	-	27,453	-	-	-	-	30,401
External transfers	-	-	-	-	192,588	178,709	-	-	371,297
Amortization of tangible capital assets	58,108	25,727	96,919	243,743	955	-	37,529	1,837	464,818
	588,631	259,237	235,980	593,932	202,960	178,709	118,096	12,481	2,190,026
Annual surplus (deficit)	\$ 1,503,517	(240,227)	(235,980)	(497,066)	(201,305)	(178,709)	(111,188)	(3,291)	\$ 35,751

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2025

22. Segmented information (continued):

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	2024 Total
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	166,685	-	-	-	-	-	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	288,902	234,656	666,856	196,235	175,671	119,970	32,208	2,305,535
Annual surplus (deficit)	\$ 1,298,305	(254,375)	(234,456)	(556,850)	(191,789)	(175,671)	(108,649)	(24,448)	\$ (247,933)



Minutes

Regular Council Meeting
Township of the North Shore
Wednesday, October 7, 2026
6:00 p.m.
Hybrid Meeting

ATTENDANCE

Council: Tony Moor - Mayor
Robin Green - Councillor at Large
Richard Welburn - Ward 1 - electronic
Tracey Simon - Ward 3

Absent: Len Menard - Ward 2

Staff: Craig Davidson - Acting Clerk/Interim Treasurer
Matt Simon - Public Works Manager

LAND ACKNOWLEDGEMENT

The Mayor offered a Land Acknowledgement.

CALL TO ORDER

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

APPROVAL OF AGENDA

RESOLUTION #26-274

Moved by: R. Green

Seconded by: T. Simon

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

Amendment - Resolution #26-275

Moved by: R. Welburn

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore add discussion about the electronic voting method for the 2026 Municipal Election to the agenda for the meeting of October 7, 2026.

Resolution was removed for discussion and vote as it is beyond Council's prevue at this stage of the election cycle.

RESOLUTION #26-274

Moved by: R. Green

Seconded by: T. Simon

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 - None Noted

PRESENTATIONS/DELEGATION

ADOPTION OF MINUTES

- a) Minutes for the Regular Meeting September 2, 2026

RESOLUTION #26-276

Moved by: R. Welburn

Seconded by: R. Green

BE IT RESOLVED That Council of the Corporation of the Township of the North Shore approve the minutes of the September 2, 2026 Regular Council meeting.

CARRIED

- b) Minutes for the Regular Meeting September 16, 2026

RESOLUTION #26-277

Moved by: R. Welburn

Seconded by: R. Green

BE IT RESOLVED That Council of the Corporation of the Township of the North Shore approve the minutes of the September 16, 2026 Regular Council meeting.

CARRIED

COUNCIL MEMBERS REPORT

REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES AND COMMUNICATION

- a) Cemetery Committee - Bench

RESOLUTION #26-278

Moved by: T. Simon

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore adopts the recommendation of the Cemetery Committee and direct Staff to purchase a second bench to be placed at the Cemetery in the 2026 budget.

CARRIED

- b) Cemetery Committee - Remaining Budget

RESOLUTION #26-279

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore adopt the recommendation of the Cemetery Committee and direct Staff to investigate a purchase of security cameras and signage for the Cemetery through the 2026 budget.

CARRIED

- c) Report - Integrity Commissioner

RESOLUTION #26-280

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 communication from Cunningham Swan, Integrity Commissioner;
AND FURTHER THAT Cunningham Swan continue to act as Integrity Commissioner for the Township into 2027.

CARRIED

d) Budget Variance
RESOLUTION #26-281

Moved by: R. Green

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore receive the Variance Report for Information.

CARRIED

e) Capital Activity
RESOLUTION #26-282

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 Capital Activity Report to August 31, 2026 for information.

CARRIED

f) Insurance Renewal
RESOLUTION #26-283

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore approve the 2026/2027 insurance quote of \$107,065 for general insurance and \$4,070 for cybersecurity insurance, both with 8% RST added.

CARRIED

g) eScribe Quote
RESOLUTION #26-284

Moved by: T. Simon

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore approve the quote from eScribe for meeting management software in the amount of \$7,000 plus a \$1,000 implementation fee, both plus HST.

CARRIED

h) SCADA/PLC replacement/upgrade - Pronto Water Treatment Plant
RESOLUTION #26-285

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore approve the proposal from Cond Electrical and Controls Inc., dated July 14, 2025 for upgrading the SCADA and PLC at the Pronto Water Treatment Plant in the amount of \$74,495.54 plus HST.

CARRIED

i) Terms of Reference - Compliance Audit Committee
RESOLUTION #26-286

Moved by: R. Green

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore approve the terms of reference for the Compliance Audit Committee, 2026-2030.

CARRIED

j) Tent Hills - Support - WSIB Second Injury Enhancement Fund

RESOLUTION #26-287

Moved by: T. Simon

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore support resolution THC-260820-21 of the Municipality of Trent Hills calling on the Province and the Workplace Safety and Insurance Board to review the impacts of eliminating the Second Injury Enhancement Fund and through consultation consider modernizing or revising the current program rather than eliminating employer cost relief altogether.

CARRIED

k) City of Hamilton - Support - deposit-return program

RESOLUTION #26-288

Moved by: T. Simon

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore support the resolution of the City of Hamilton calling on the Province to immediately implement a deposit-return program to manage non-alcoholic beverage containers.

CARRIED

l) Municipality of South Huron - Support - OPP Costs

RESOLUTION #26-289

Moved by: T. Simon

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of the North Shore support resolution 367-2026 of the Municipality of South Huron regarding the recent announcement that cost increases for OPP policing will be capped at 11% for 2027.

CARRIED

CONSENT AGENDA

RESOLUTION #26-290

Moved by: T. Simon

Seconded by: R. Welburn

BE IT RESOLVED THAT Council for the Corporation of the Township of the North Shore receive October 7, 2026 Consent Agenda Items a to i for information.

CARRIED

OLD BUSINESS

INTRODUCTION, READING, AND CONSIDERATION OF BY-LAWS

a) By-Law 26-42 Compliance Audit Committee

RESOLUTION # 26-291

Moved By: T. Simon

Seconded By: L. Menard

BE IT RESOLVED: That By-Law No. 26-42, being a By-Law to establish a Compliance Audit Committee 2026-2030 be read a first, second and third time, enacted and passed.

CARRIED

NOTICES OF MOTION

CLOSED SESSION

RESOLUTION #26-292

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
- 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
- (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 human resource and legal matters with Members of Council and the Acting Clerk in attendance.

CARRIED

5 minute break

REPORT FROM CLOSED SESSION

RESOLUTION #26-293

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED THAT Council for the Corporation of the Township of the North Shore rise from Closed Session at 7:20 p.m. and report as follows:

The Clerk to act as directed on the pending legal matter.

CARRIED

CONFIRMATORY BY-LAW

RESOLUTION # 26-294

Moved By: R. Welburn

Seconded By: R. Green

BE IT RESOLVED: That By-Law No. 26-43, being a By-Law to Confirm the Proceedings of Council at its Regular Meeting held October 7, 2026, be read a first, second and third time, enacted and passed.

CARRIED

ADJOURNMENT

RESOLUTION # 26-295

Moved By: R. Green

Seconded By: R. Welburn

BE IT RESOLVED: That the Corporation of the Township of The North Shore Regular Council meeting of October 7th do now adjourn at 7:25 p.m. to meet again on the 21st day of October 2026 at 6:00 p.m., or at the call of the Chair.

CARRIED

Tony Moor, Mayor

Craig Davidson, Acting Clerk



October 14, 2026

Meeting of October 21, 2026

Council Report

SUBJECT: Administration Activities – September

RECOMMENDATION: That Council receive the Staff report on administration activities as information.

Grant Updates

We are still waiting for the NORDS Transfer Payment Agreement. This is in the hands of the Province. Once received, the appropriate by-law will be prepared for Council's consideration.

We have received notice that our application for an intern through the Northern Ontario Heritage Fund has been approved. This will provide \$35,000 towards hiring an intern that can be trained to be a municipal official (Clerk, Treasurer, or both).

The SFC grant, that had been extended by one additional year has now expired. The final grant form will be completed prior to the end of this month. This program was funding the expansion project. Previously, the use of federal gas tax funds have been approved for the remainder of this project. AECOM, is still waiting on some information from the Ministry of Environment Conservation and Parks (MECP) before the application for the amended certificate of approval can be submitted.

The Canada Heritage Grant for 2027 has been submitted. This grant is applied for each year. This year, the maximum that could be applied for is \$10,000. While this was the amount applied for, the amount received last year was \$3,700. Typically these funds are used to fund a portion of the fireworks display.

The Canada Summer Job's grant portal for 2027 will become active on October 27th. We intend to apply for two summer students, which has been the norm for the past few summers.

Gateway signs

You may notice that there are additions to the gateway signs. This is to be in compliance with rules of the Ministry of Transportation that note that our signs needed to advertise a good or service. This allowed us to renew the permits for these signs.

Bridge Inspections

A couple of reminders have been sent to Tulloch in an attempt to have the actual OSIM report available for this meeting. As plans are being made for the completion of the 2028 OSIM report (it is required every second year), the lack of being able to get a report on a timely basis has been noted.

Meeting Management Software

We are working through the implementation and training for eScribe. The intention is to have this ready to be used as the next term of Council starts. This would also change how the agendas and minutes of meetings appear on our website. This should make it easier to access both current and archived agendas and minutes in the future.

Other Activities

The 2025 Financial Information Return has been filed in advance of the Audited Financial Statements being presented.

Insurance renewal has been completed.

FINANCIAL IMPLICATION

There is no financial implication in adopting or rejecting this recommendation.

Prepared/Submitted by: Craig Davidson, Acting Clerk/Interim Treasurer



October 14, 2026

Meeting of October 21, 2026

Council Report

SUBJECT: Variance Report to September 30, 2026

RECOMMENDATION: That Council receive the Variance report to September 30, 2026 report for Information.

A budgetary control and a year-end projection are attached to and form part of this report. For Council's information, as of this report, the year is two-thirds (75%) completed (or 25% still to come). While there are individual account variances, by department, most are tracking in line with, or slightly below the approved budget. Some of these account variances could be due to the change in the chart of accounts from last year.

An integral part in variance reporting is the projection to the end of the year. While these have been prepared using careful estimates, these will also be monitored as the rest of the year unfolds. That being said, we are projecting a small operating surplus at the end of the year which would be transferred to Capital Reserves as per Municipal Policy.

Prepared and Submitted by: Craig Davidson, Acting Clerk/Interim Treasurer

**Township of the North Shore
Year End Projection**

Based on Variance Report at September 30, 2026

Surplus on Variance Report	\$ 485,280
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Operating Revenue

OMPF	\$	106,575	
Penalty and Intererst	\$	9,000	
Leases	\$	1,700	
Municipal Fees	\$	9,000	
Landfill and Commercial Bins	\$	3,000	\$ 129,275

Operating Expenses

Payroll	\$	129,500	
Professional Services	\$	63,960	
PUC Services	\$	45,000	
Waste Collection Fees	\$	13,200	
Policing	\$	33,069	
DSSAB/Health	\$	97,400	
MPAC	\$	4,800	
Landfill Monitoring	\$	40,000	
Audit	\$	25,000	
Phone, Heat and Utilities	\$	20,000	
Legal Costs	\$	20,000	
Election	\$	15,000	
Equipment	\$	10,000	
Materials and Supplies	\$	40,000	\$ 556,929

Estimated Year End Balance	\$ 57,626
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Budgetary Control
For the Period 01/01/2026 - 09/30/2026
Cash & Accrual Budgets

Account #/Description	Current	Year to Date	Budget	Variance	%
Taxation					
1-4-1000-1900 - Taxation - Education not Shared	0.00	3,957.36	3,500.00	457.36	13.07
1-4-1000-2000 - Taxation Revenue - RT	0.00	1,087,226.35	1,066,873.00	20,353.35	1.91
1-4-1000-2020 - Taxation Revenue - TT	0.00	1,635.01	1,635.00	0.01	0.00
1-4-1000-2030 - Taxation Revenue - MT	0.00	4,619.34	4,619.00	0.34	0.01
1-4-1000-2100 - Taxation Revenue - CT	0.00	49,327.45	49,327.00	0.45	0.00
1-4-1000-2110 - Taxation Revenue - CU	0.00	232.52	233.00	-0.48	-0.21
1-4-1000-2120 - Taxation Revenue - CX	0.00	12,476.35	12,964.00	-487.65	-3.76
1-4-1000-2300 - Taxation Revenue - IT	0.00	27,862.30	27,862.00	0.30	0.00
1-4-1000-2310 - Taxation Revenue - IH	0.00	5,331.85	5,332.00	-0.15	0.00
1-4-1000-2320 - Taxation Revenue - IU	0.00	1,277.55	1,278.00	-0.45	-0.04
1-4-1000-2330 - Taxation Revenue - IX	0.00	1,364.81	1,365.00	-0.19	-0.01
1-4-1000-2400 - Taxation Revenue - VT	0.00	3,075.54	3,076.00	-0.46	-0.01
1-4-1000-3000 - Taxation Revenue - RG	0.00	11,811.20	11,811.00	0.20	0.00
1-4-1000-3010 - Taxation Revenue - RP	0.00	819.86	820.00	-0.14	-0.02
1-4-1000-3100 - Taxation Revenue - CF	0.00	1,934.47	1,934.00	0.47	0.02
1-4-1000-3110 - Taxation Revenue - CP	0.00	2,424.98	2,425.00	-0.02	0.00
1-4-1000-3120 - Taxation Revenue - CG	0.00	12,099.08	12,099.00	0.08	0.00
1-4-1000-3200 - Taxation Revenue - HF	0.00	244.39	244.00	0.39	0.16
1-4-1000-3310 - Taxation Revenue - IP	0.00	23,253.30	23,253.00	0.30	0.00
1-4-1000-3320 - Taxation Revenue - IK	0.00	148.79	149.00	-0.21	-0.14
1-4-1000-3330 - Taxation Revenue - IQ	0.00	300.93	301.00	-0.07	-0.02
1-4-1000-4000 - PIL - Railway	0.00	18,096.10	18,000.00	96.10	0.53
1-4-1000-4100 - PIL - Power Plant	0.00	121,047.01	121,047.00	0.01	0.00
Total Taxation:	0.00	1,390,566.54	1,370,147.00	20,419.54	1.49
Grants					
1-4-1200-2500 - OMPF Funding	0.00	319,725.00	426,300.00	-106,575.00	-25.00
Total Grants:	0.00	319,725.00	426,300.00	-106,575.00	-25.00
Admin					
1-4-1200-4100 - Admin - Trailer Licence Fees	0.00	1,500.00	5,000.00	-3,500.00	-70.00
1-4-1200-4200 - Admin - Tax Certificates	60.00	720.00	1,000.00	-280.00	-28.00
1-4-1200-4300 - Admin - Misc Sales	0.00	0.00	50.00	-50.00	-100.00
1-4-1200-4400 - Admin - Leases	680.02	5,861.14	7,500.00	-1,638.86	-21.85
1-4-1200-5000 - Penalties and Interest on Taxation	-13.37	27,307.90	25,000.00	2,307.90	9.23
1-4-1200-5100 - Investment Income	31.81	-2,156.46	0.00	-2,156.46	0.00

Budgetary Control
For the Period 01/01/2026 - 09/30/2026
Cash & Accrual Budgets

Account #/Description	Current	Year to Date	Budget	Variance	%
1-4-1200-6000 - Admin - Misc Revenue	3,928.99	4,435.86	4,000.00	435.86	10.90
Total Admin:	4,687.45	37,668.44	42,550.00	-4,881.56	-11.47
Fire					
1-4-2000-4000 - Fire - User Fees - Dispatch	0.00	0.00	2,400.00	-2,400.00	-100.00
1-4-2000-4100 - Fire - User Fees - Province	0.00	8,272.25	0.00	8,272.25	0.00
1-4-2000-6000 - Fire - Misc Revenue	40.00	2,652.90	300.00	2,352.90	784.30
Total Fire:	40.00	10,925.15	2,700.00	8,225.15	304.64
CBO					
1-4-2100-4000 - CBO - Building Permits	0.00	9,306.00	12,000.00	-2,694.00	-22.45
1-4-2100-4100 - CBO - Compliance Certificates	0.00	240.00	100.00	140.00	140.00
Total CBO:	0.00	9,546.00	12,100.00	-2,554.00	-21.11
BLEO					
1-4-2200-6000 - BLEO - Misc Revenue	0.00	600.00	900.00	-300.00	-33.33
Total BLEO:	0.00	600.00	900.00	-300.00	-33.33
Policing					
1-4-2500-6000 - POL - share of POA	757.74	757.74	600.00	157.74	26.29
1-4-2500-6100 - POL - Share of Det Revenues	242.02	368.02	0.00	368.02	0.00
Total Policing:	999.76	1,125.76	600.00	525.76	87.63
Landfill					
1-4-4000-4000 - LF - Tipping Fees	650.00	12,327.50	2,500.00	9,827.50	393.10
1-4-4000-4100 - LF - Commercial Bins	2,732.28	8,196.84	11,000.00	-2,803.16	-25.48
Total Landfill:	3,382.28	20,524.34	13,500.00	7,024.34	52.03
Cemetery					
1-4-5000-4000 - CEM - Plot Sales	0.00	4,500.00	1,500.00	3,000.00	200.00
1-4-5000-4010 - CEM - Trust Portion of Sales	0.00	-1,535.00	0.00	-1,535.00	0.00
1-4-5000-6000 - CEM - Misc Revenue	0.00	2,195.00	500.00	1,695.00	339.00
Total Cemetery:	0.00	5,160.00	2,000.00	3,160.00	158.00
Recreation					
1-4-7000-1000 - REC - Federal Grants	4,902.00	8,602.00	2,500.00	6,102.00	244.08
1-4-7000-2000 - REC - Provincial Grants	0.00	0.00	2,007.00	-2,007.00	-100.00
1-4-7000-6000 - REC - Misc Revenue	0.00	0.00	1,000.00	-1,000.00	-100.00

Budgetary Control
For the Period 01/01/2026 - 09/30/2026
Cash & Accrual Budgets

Account #/Description	Current	Year to Date	Budget	Variance	%
1-4-7000-6100 - REC - Committee Revenue	0.00	1,493.00	2,000.00	-507.00	-25.35
Total Recreation:	4,902.00	10,095.00	7,507.00	2,588.00	34.47
Planning and Development					
1-4-8000-4000 - Planning Fees	0.00	510.00	0.00	510.00	0.00
1-4-8000-6000 - INFO - Rental	0.00	0.00	6,000.00	-6,000.00	-100.00
1-4-8000-6100 - INFO - Recoveries	0.00	0.00	3,300.00	-3,300.00	-100.00
Total Planning and Development:	0.00	510.00	9,300.00	-8,790.00	-94.52
Serpent River Water					
1-4-9000-4000 - SRW - Water Fees	0.00	48,239.80	51,070.00	-2,830.20	-5.54
1-4-9000-4100 - SRW - Connection Fees	60.00	60.00	60.00	0.00	0.00
Total Serpent River Water:	60.00	48,299.80	51,130.00	-2,830.20	-5.54
Pronto East Waterworks					
1-4-9500-4000 - PEW - Water Fees	0.00	28,813.88	28,816.00	-2.12	-0.01
1-4-9500-4100 - PEW - Connection Fees	0.00	60.00	0.00	60.00	0.00
1-4-9750-4000 - PEW - Sewer Fees	0.00	7,713.05	7,714.00	-0.95	-0.01
Total Pronto East Waterworks:	0.00	36,586.93	36,530.00	56.93	0.16
Revenue Totals:	14,071.49	1,891,332.96	1,975,264.00	-83,931.04	-4.25
Council					
1-5-1100-1010 - Council - Honourariums	5,005.84	47,555.51	65,100.00	17,544.49	26.95
1-5-1100-1110 - Council - Benefits	467.60	4,439.32	7,700.00	3,260.68	42.35
1-5-1100-1200 - Council - Travel	0.00	0.00	1,000.00	1,000.00	100.00
1-5-1100-1300 - Council - Seminars and Workshops	0.00	0.00	1,500.00	1,500.00	100.00
1-5-1100-1320 - Council - Memberships	0.00	1,335.15	1,400.00	64.85	4.63
1-5-1100-2050 - Council - Communications	178.84	1,615.89	2,000.00	384.11	19.21
1-5-1100-2120 - Council - Office Supplies	89.06	89.06	0.00	-89.06	0.00
1-5-1100-2130 - Council - Computer Expenses	0.00	933.86	600.00	-333.86	-55.64
1-5-1100-2210 - Council - Legal Expenses	0.00	5,000.00	20,000.00	15,000.00	75.00
1-5-1100-2215 - Council - Integrity Commissioner	0.00	3,398.79	20,000.00	16,601.21	83.01
1-5-1100-5050 - Council - Election Costs	1,526.40	19,122.48	30,000.00	10,877.52	36.26
1-5-1100-6000 - Council - Donations	0.00	500.00	1,000.00	500.00	50.00
1-5-1100-6100 - Council - Misc Expenses	0.00	103.33	500.00	396.67	79.33
1-5-1100-7000 - Council - To/From Reserves	0.00	-13,000.00	-8,000.00	5,000.00	62.50
Total Council:	7,267.74	71,093.39	142,800.00	71,706.61	50.21

Budgetary Control
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Account #/Description	Current	Year to Date	Budget	Variance	%
Administration					
1-5-1200-1010 - ADMIN - Wages	6,113.88	60,376.14	140,425.00	80,048.86	57.00
1-5-1200-1110 - ADMIN - Benefits	652.87	13,819.77	27,200.00	13,380.23	49.19
1-5-1200-1115 - ADMIN - Consultants	7,123.20	79,728.98	90,000.00	10,271.02	11.41
1-5-1200-1150 - ADMIN - Professional Services	7,123.20	43,001.72	5,000.00	-38,001.72	-760.03
1-5-1200-1200 - ADMIN - Travel	116.25	197.08	2,000.00	1,802.92	90.15
1-5-1200-1300 - ADMIN - Seminars and Workshops	0.00	0.00	5,000.00	5,000.00	100.00
1-5-1200-1320 - ADMIN - Memberships	0.00	836.47	1,500.00	663.53	44.24
1-5-1200-2010 - ADMIN - Material and Supplies	0.00	1,038.17	2,000.00	961.83	48.09
1-5-1200-2024 - ADMIN - Heat	2,222.88	3,991.98	3,000.00	-991.98	-33.07
1-5-1200-2030 - ADMIN - Hydro	273.11	7,356.29	7,000.00	-356.29	-5.09
1-5-1200-2045 - ADMIN - Janitorial Supplies	11.58	531.99	500.00	-31.99	-6.40
1-5-1200-2050 - ADMIN - Communications	699.01	6,307.28	12,000.00	5,692.72	47.44
1-5-1200-2100 - ADMIN - Postage	233.30	2,409.10	3,000.00	590.90	19.70
1-5-1200-2120 - ADMIN - Office Supplies	169.20	2,847.36	2,000.00	-847.36	-42.37
1-5-1200-2130 - ADMIN - Computer Expenses	1,379.87	17,190.13	13,000.00	-4,190.13	-32.23
1-5-1200-2140 - ADMIN - Copier Costs	125.61	3,017.33	4,000.00	982.67	24.57
1-5-1200-2210 - ADMIN - Legal Fees	0.00	0.00	5,000.00	5,000.00	100.00
1-5-1200-2300 - ADMIN - Advertising	0.00	619.72	1,000.00	380.28	38.03
1-5-1200-2400 - ADMIN - Repairs and Maintenance	9.66	541.46	3,500.00	2,958.54	84.53
1-5-1200-4020 - ADMIN - Insurance	8,070.01	41,085.33	51,165.00	10,079.67	19.70
1-5-1200-4025 - ADMIN - Audit	0.00	0.00	25,000.00	25,000.00	100.00
1-5-1200-5000 - ADMIN - ST Interest Costs	416.75	416.75	0.00	-416.75	0.00
1-5-1200-5100 - ADMIN - Bank Charges	367.09	2,629.49	3,000.00	370.51	12.35
1-5-1200-5200 - ADMIN - Cash Rounding	0.00	-0.51	0.00	0.51	0.00
1-5-1200-5300 - ADMIN - Taxes Written Off	0.00	0.00	1,000.00	1,000.00	100.00
1-5-1200-5500 - ADMIN - Payments in Lieu	0.00	0.00	850.00	850.00	100.00
1-5-1200-5600 - ADMIN - Mining Land Taxes	0.00	922.29	1,200.00	277.71	23.14
1-5-1200-6000 - ADMIN - Misc Expenses	0.00	904.06	1,000.00	95.94	9.59
1-5-1200-6100 - ADMIN - Assessment Services	0.00	14,283.81	19,100.00	4,816.19	25.22
1-5-1200-7000 - ADMIN - To/From Reserves	0.00	30,000.00	30,000.00	0.00	0.00
1-5-1200-7100 - ADMIN - To Capital Fund	0.00	209.77	0.00	-209.77	0.00
Total Administration:	35,107.47	334,261.96	459,440.00	125,178.04	27.25
Fire Services					
1-5-2000-1010 - FD - Wages/Honourariums	2,022.68	12,479.57	25,000.00	12,520.43	50.08
1-5-2000-1110 - FD - Benefits	336.31	2,370.37	7,000.00	4,629.63	66.14

Budgetary Control

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Account #/Description	Current	Year to Date	Budget	Variance	%
1-5-2000-1300 - FD - Seminars and Workshops	0.00	2,739.74	5,500.00	2,760.26	50.19
1-5-2000-1320 - FD - Memberships	0.00	284.93	500.00	215.07	43.01
1-5-2000-1325 - FD - Dispatch	1,310.29	4,055.74	3,600.00	-455.74	-12.66
1-5-2000-2000 - FD - Travel	0.00	0.00	500.00	500.00	100.00
1-5-2000-2010 - FD - Materials and Supplies	0.00	1,063.70	2,500.00	1,436.30	57.45
1-5-2000-2120 - FD - Office Supplies	0.00	198.69	100.00	-98.69	-98.69
1-5-2000-2400 - FD - Repairs and Maintenance	132.98	950.54	1,500.00	549.46	36.63
1-5-2000-2450 - FD - Protective Equipment	0.00	392.81	3,000.00	2,607.19	86.91
1-5-2000-4020 - FD - Insurance	2,391.18	20,996.32	26,500.00	5,503.68	20.77
1-5-2000-6000 - FD - Misc Expenses	0.00	2,116.40	2,000.00	-116.40	-5.82
1-5-2000-6100 - FD - Forest Fire Management	0.00	1,789.29	1,900.00	110.71	5.83
1-5-2000-6200 - FD - Fire Prevention	0.00	0.00	500.00	500.00	100.00
1-5-2000-7000 - FD - To/From Reserves	0.00	5,000.00	5,000.00	0.00	0.00
1-5-2010-2024 - FD - AM Hall Heat	644.22	1,231.56	1,200.00	-31.56	-2.63
1-5-2010-2030 - FD - AM Hall Hydro	68.29	1,745.91	3,500.00	1,754.09	50.12
1-5-2010-2050 - FD - AM Hall Communications	94.91	850.95	1,400.00	549.05	39.22
1-5-2010-2400 - FD AM Hall Maintenance	0.00	0.00	300.00	300.00	100.00
1-5-2020-2024 - FD - SR Hall Heat	512.56	2,551.39	2,000.00	-551.39	-27.57
1-5-2020-2030 - FD - SR Hall Hydro	142.11	2,717.06	3,500.00	782.94	22.37
1-5-2020-2040 - FD - SR Hall Water and Sewer	0.00	1,273.83	1,280.00	6.17	0.48
1-5-2020-2050 - FD - SR Hall Communications	221.37	2,094.35	2,600.00	505.65	19.45
1-5-2020-2400 - SR Hall - Repairs and Maintenance	4.82	626.83	0.00	-626.83	0.00
1-5-2030-2400 - FD - 92 International Supplies	856.85	856.85	3,000.00	2,143.15	71.44
1-5-2040-2400 - FD - 2005 Pumper Supplies	679.55	679.55	3,000.00	2,320.45	77.35
1-5-2060-2400 - FD - F700 Rapid Attack	906.07	1,059.97	3,000.00	1,940.03	64.67
Total Fire Services:	10,324.19	70,126.35	109,880.00	39,753.65	36.18
Building Inspection Services					
1-5-2100-1150 - CBO - Contract Professional	2,005.63	11,414.13	22,400.00	10,985.87	49.04
1-5-2100-6000 - CBO - Misc Expenses	0.00	0.00	500.00	500.00	100.00
1-5-2100-7000 - CBO - Reserve Transfer	0.00	0.00	-8,000.00	-8,000.00	-100.00
Total Building Inspection Services:	2,005.63	11,414.13	14,900.00	3,485.87	23.40
By-Law Enforcement Services					
1-5-2200-1010 - BLEO - Wages	0.00	1,700.00	8,000.00	6,300.00	78.75
1-5-2200-1110 - BLEO - Benefits	0.00	143.03	1,000.00	856.97	85.70
1-5-2200-1200 - BLEO - Travel	0.00	0.00	500.00	500.00	100.00
1-5-2200-1230 - BLEO - Animal Control	0.00	9.67	0.00	-9.67	0.00

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1-5-2200-1300 - BLEO - Seminars and Workshops	0.00	0.00	500.00	500.00	100.00
1-5-2200-1320 - BLEO - Memberships	0.00	182.00	100.00	-82.00	-82.00
1-5-2200-2010 - BLEO - Materials and Supplies	0.00	0.00	500.00	500.00	100.00
Total By-Law Enforcement Services:	0.00	2,034.70	10,600.00	8,565.30	80.80
Emergency Management					
1-5-2400-1150 - CEMC - Professional Services	0.00	6,360.00	12,720.00	6,360.00	50.00
1-5-2400-2050 - CEMC - Communications	0.00	242.85	500.00	257.15	51.43
Total Emergency Management:	0.00	6,602.85	13,220.00	6,617.15	50.05
Policing					
1-5-2500-6100 - Policing Contract	11,023.00	99,280.03	132,273.00	32,992.97	24.94
1-5-2500-6200 - POL - Police Services Board Transfer	2,867.36	2,867.36	3,500.00	632.64	18.08
Total Policing:	13,890.36	102,147.39	135,773.00	33,625.61	24.77
Public Works					
1-5-3000-1010 - PW - Wages	2,022.68	27,230.67	49,658.00	22,427.33	45.16
1-5-3000-1110 - PW - Benefits	336.31	8,793.83	12,534.00	3,740.17	29.84
1-5-3000-1300 - PW - Seminars/Workshops	0.00	0.00	500.00	500.00	100.00
1-5-3000-1320 - PW - Memberships	0.00	664.31	1,000.00	335.69	33.57
1-5-3000-2010 - PW - Materials and Supplies	223.86	1,046.36	3,000.00	1,953.64	65.12
1-5-3000-2024 - PW - Propane	0.00	2,490.62	2,500.00	9.38	0.38
1-5-3000-2030 - PW - Hydro	65.06	2,615.74	2,300.00	-315.74	-13.73
1-5-3000-2120 - PW - Office Supplies	0.00	0.00	100.00	100.00	100.00
1-5-3000-2300 - PW - Advertising	0.00	0.00	100.00	100.00	100.00
1-5-3000-2400 - PW - Repairs and Maintenance	0.00	1,522.61	2,000.00	477.39	23.87
1-5-3000-4020 - PW - Insurance	2,725.18	9,766.34	9,855.00	88.66	0.90
1-5-3000-4030 - PW - Licenses and Permits	651.75	2,591.75	4,200.00	1,608.25	38.29
1-5-3000-6000 - PW - Misc Expenses	0.00	0.00	500.00	500.00	100.00
1-5-3000-7000 - PW - Tol/rom Reserves	-3,348.36	-15,067.62	-18,397.00	-3,329.38	-18.10
1-5-3000-8000 - PW - LTD Principal	1,554.01	13,763.77	16,773.00	3,009.23	17.94
1-5-3000-8100 - PW - LTD Interest	120.17	1,303.85	1,624.00	320.15	19.71
1-5-3100-2010 - PW - Bridges and Culverts	150.00	3,323.15	12,000.00	8,676.85	72.31
1-5-3200-2010 - PW - Ditching	0.00	0.00	2,000.00	2,000.00	100.00
1-5-3210-2010 - PW - Grass and Weeds	0.00	0.00	1,800.00	1,800.00	100.00
1-5-3220-2010 - PW - Shoulder Maintenance	0.00	0.00	1,000.00	1,000.00	100.00
1-5-3300-2010 - PW - Hardtop Patching	0.00	1,026.59	4,000.00	2,973.41	74.34
1-5-3310-2010 - PW - Sweeping	0.00	1,530.31	1,500.00	-30.31	-2.02

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1-5-3410-2010 - PW - Grading	0.00	0.00	2,000.00	2,000.00	100.00
1-5-3500-2010 - PW - Snowplowing	0.00	15,084.65	8,000.00	-7,084.65	-88.56
1-5-3510-2010 - PW - Sanding/Salting	0.00	5,410.80	8,000.00	2,589.20	32.36
1-5-3520-2010 - PW - Culvert Thawing	0.00	0.00	500.00	500.00	100.00
1-5-3600-2010 - PW - Signals and Safety Devices	0.00	1,777.52	1,000.00	-777.52	-77.75
1-5-3700-2010 - PW - Plow Truck	0.00	9,615.28	14,000.00	4,384.72	31.32
1-5-3710-2010 - PW - GMC 3500	1,388.68	11,148.41	14,000.00	2,851.59	20.37
1-5-3720-2010 - PW - Dodge Ram	116.95	3,086.04	4,000.00	913.96	22.85
1-5-3730-2010 - PW - John Deere Backhoe	1,081.38	2,980.36	4,000.00	1,019.64	25.49
Total Public Works:	7,087.67	111,705.34	166,047.00	54,341.66	32.73
Streetslights					
1-5-3800-2030 - Streetlight - Hydro	306.84	2,611.73	4,000.00	1,388.27	34.71
1-5-3800-2400 - Streetlight - Maintenance	0.00	0.00	1,000.00	1,000.00	100.00
Total Streetslights:	306.84	2,611.73	5,000.00	2,388.27	47.77
Landfill					
1-5-4000-1010 - LF - Wages	6,671.75	18,250.95	22,060.00	3,809.05	17.27
1-5-4000-1110 - LF - Benefits	1,384.93	3,101.35	2,200.00	-901.35	-40.97
1-5-4000-1240 - LF - Garbage Collection	3,346.26	30,116.34	40,200.00	10,083.66	25.08
1-5-4000-1245 - LF - Commercial Bins	1,059.46	9,535.14	12,300.00	2,764.86	22.48
1-5-4000-1250 - LF - Cover and Compaction	1,774.44	6,496.88	6,000.00	-496.88	-8.28
1-5-4000-1300 - LF - Seminars and Workshops	0.00	0.00	300.00	300.00	100.00
1-5-4000-2010 - LF - Materials and Supplies	0.00	483.31	1,000.00	516.69	51.67
1-5-4000-2030 - LF - Hydro	0.00	861.34	800.00	-61.34	-7.67
1-5-4000-2310 - LF - Recycling	0.00	0.00	1,000.00	1,000.00	100.00
1-5-4000-2320 - LF - Monitoring	13,738.19	50,909.81	75,000.00	24,090.19	32.12
1-5-4000-2400 - LF - Repairs and Maintenance	267.20	5,913.92	1,000.00	-4,913.92	-491.39
1-5-4000-4020 - LF - Insurance	2,725.18	7,734.95	7,500.00	-234.95	-3.13
1-5-4000-4500 - LF - Building and Lot Maintenance	0.00	0.00	2,000.00	2,000.00	100.00
1-5-4000-6000 - LF - Misc Expense	0.00	1,409.81	500.00	-909.81	-181.96
1-5-4000-7000 - LF - To/From Reserves	0.00	-5,905.11	-3,328.00	2,577.11	77.44
1-5-4000-8000 - LF - LTD Principal	0.00	25,745.11	23,160.00	-2,585.11	-11.16
1-5-4000-8100 - LF - LTD Interest	0.00	160.00	168.00	8.00	4.76
1-5-4100-2400 - LF - Dozer Maintenance	138.11	2,102.08	2,500.00	397.92	15.92
Total Landfill:	31,105.52	156,915.88	194,360.00	37,444.12	19.27
Cemetery					

Budgetary Control

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Account #/Description	Current	Year to Date	Budget	Variance	%
1-5-5000-2010 - CEM - Materials and Supplies	0.00	549.44	500.00	-49.44	-9.89
1-5-5000-2400 - CEM - Repairs and Maintenance	3,088.93	6,214.76	2,000.00	-4,214.76	-210.74
1-5-5000-4020 - CEM - Insurance	263.10	1,043.54	1,000.00	-43.54	-4.35
1-5-5000-6000 - CEM - Misc Expense	0.00	20.32	1,800.00	1,779.68	98.87
Total Cemetery:	3,352.03	7,828.06	5,300.00	-2,528.06	-47.70
Social and Health					
1-5-5100-6100 - DSSAB Levy	30,212.17	271,909.53	362,546.00	90,636.47	25.00
1-5-5200-6100 - Public Health Levy	0.00	25,282.25	27,043.00	1,760.75	6.51
1-5-5200-6200 - Doctor Recruitment Levy	0.00	6,425.00	6,425.00	0.00	0.00
Total Social and Health:	30,212.17	303,616.78	396,014.00	92,397.22	23.33
Recreation					
1-5-7000-1010 - REC - Wages	-4,417.40	21,058.74	53,628.00	32,569.26	60.73
1-5-7000-1110 - REC - Benefits	-194.58	4,679.85	12,800.00	8,120.15	63.44
1-5-7000-1320 - REC - Memberships	0.00	500.00	500.00	0.00	0.00
1-5-7000-2010 - REC - Materials and Supplies	95.34	574.50	1,500.00	925.50	61.70
1-5-7000-2030 - REC - Hydro	142.66	1,355.63	3,000.00	1,644.37	54.81
1-5-7000-2050 - REC - Communications	56.73	510.57	700.00	189.43	27.06
1-5-7000-2080 - REC - Vehicles	0.00	0.00	1,000.00	1,000.00	100.00
1-5-7000-2300 - REC - Advertising	0.00	0.00	200.00	200.00	100.00
1-5-7000-2400 - REC - Repairs and Maintenance	0.00	24.43	2,000.00	1,975.57	98.78
1-5-7000-4020 - REC - Insurance	2,725.17	14,438.52	16,400.00	1,961.48	11.96
1-5-7000-6000 - REC - Misc Expense	0.00	0.00	1,000.00	1,000.00	100.00
1-5-7000-6100 - REC - Committee Expenses	0.00	5,555.23	4,000.00	-1,555.23	-38.88
1-5-7000-6500 - Library Contribution	0.00	0.00	2,007.00	2,007.00	100.00
1-5-7100-2400 - Rink Maintenance	0.00	0.00	500.00	500.00	100.00
1-5-7200-2400 - Parks Maintenance	671.93	2,240.70	6,000.00	3,759.30	62.66
1-5-7300-2400 - Trails Maintenance	0.00	0.00	1,000.00	1,000.00	100.00
1-5-7400-2400 - Docks Maintenance	0.00	0.00	1,000.00	1,000.00	100.00
Total Recreation:	-920.15	50,938.17	107,235.00	56,296.83	52.50
Planning and Development					
1-5-8000-1150 - PLN - Professional Fees	926.71	1,571.89	4,000.00	2,428.11	60.70
1-5-8000-1320 - PLN - Memberships	0.00	895.50	500.00	-395.50	-79.10
1-5-8100-2300 - INFO- Hydro	183.13	685.95	2,000.00	1,314.05	65.70
1-5-8100-2400 - INFO - Repairs and Maintenance	0.00	29.62	1,000.00	970.38	97.04
1-5-8100-4020 - INFO - Insurance	1,578.61	5,492.02	5,475.00	-17.02	-0.31

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Account #/Description	Current	Year to Date	Budget	Variance	%
Total Planning and Development:	2,688.45	8,674.98	12,975.00	4,300.02	33.14
Serpent River Water					
1-5-9000-1010 - SRW - Wages	2,022.68	6,297.82	0.00	-6,297.82	0.00
1-5-9000-1110 - SRW - Benefits	336.31	1,315.48	0.00	-1,315.48	0.00
1-5-9000-1260 - SRW - Plant Operations	4,837.34	38,698.64	59,208.00	20,509.36	34.64
1-5-9000-1300 - SRW - Seminars and Workshops	0.00	0.00	500.00	500.00	100.00
1-5-9000-2010 - SRW - Materials and Supplies	0.00	39.14	100.00	60.86	60.86
1-5-9000-2024 - SRW - Propane	0.00	254.29	300.00	45.71	15.24
1-5-9000-2050 - SRW - Communications	103.86	979.78	1,500.00	520.22	34.68
1-5-9000-2165 - SRW - Pipes and Connections	0.00	0.00	2,000.00	2,000.00	100.00
1-5-9000-2300 - SRW - Hydro	737.64	15,007.86	17,500.00	2,492.14	14.24
1-5-9000-2400 - SRW - Repairs and Maintenance	0.00	2,151.20	1,000.00	-1,151.20	-115.12
1-5-9000-4020 - SRW - Insurance	3,683.41	6,780.54	4,400.00	-2,380.54	-54.10
1-5-9000-6000 - SRW - Misc Expenses	750.00	1,481.41	2,000.00	518.59	25.93
Total Serpent River Water:	12,471.24	73,006.16	88,508.00	15,501.84	17.51
Pronto East Waterworks					
1-5-9500-1010 - PEW - Wages	0.00	1,049.58	0.00	-1,049.58	0.00
1-5-9500-1110 - PEW - Benefits	0.00	386.06	0.00	-386.06	0.00
1-5-9500-1260 - PEW - Plant Operations	5,514.58	54,468.56	67,497.00	13,028.44	19.30
1-5-9500-1300 - PEW - Seminars and Workshops	0.00	0.00	500.00	500.00	100.00
1-5-9500-2010 - PEW - Materials and Supplies	0.00	20.77	0.00	-20.77	0.00
1-5-9500-2024 - PEW - Propane	0.00	138.18	500.00	361.82	72.36
1-5-9500-2050 - PEW - Communications	196.54	1,983.51	2,500.00	516.49	20.66
1-5-9500-2165 - PEW - Pipes and Connections	0.00	0.00	1,000.00	1,000.00	100.00
1-5-9500-2300 - PEW - Hydro	79.37	6,760.38	12,000.00	5,239.62	43.66
1-5-9500-2400 - PEW - Repairs and Maintenance	0.00	2,738.35	500.00	-2,238.35	-447.67
1-5-9500-4020 - PEW - Insurance	3,683.41	7,487.04	5,400.00	-2,087.04	-38.65
1-5-9500-6000 - PEW - Misc Expenses	0.00	2,370.08	2,000.00	-370.08	-18.50
1-5-9750-1260 - PEW - Sewer Operations	1,741.44	15,673.04	21,315.00	5,641.96	26.47
Total Pronto East Waterworks:	11,215.34	93,075.55	113,212.00	20,136.45	17.79
Expenditure Totals:	166,114.50	1,406,053.42	1,975,264.00	569,210.58	28.82
Total Net Surplus/Deficit:	-152,043.01	485,279.54	0.00	485,279.54	0.00



October, 14, 2026

Meeting of October. 21, 2026

Council Report

For information Only. Public Works and Fire Department Overall Operations

- We have used up the cold patch that our supplier had from this year.
- Mowing of municipal property is ongoing as would be expected.
- Cemetery work is progressing, we have gotten the milled wood back from the people who voluntarily milled it for us. We have it in dry storage at this time.
- PWTP is working well.
- SRWTP is having some issues, we are working on them. Staff and PUC are working on getting the water line dig.
- Was some dead tree removal at the beach area.
- SRLF is operating to seasonal expectations.
- Transfer stations will be possibly changing as we eventually transition into the new recycling program, as council might remember being advised of earlier this year.
- Our students worked out well, they mentioned if it was ok to come back next year.
- Public works staff has within their scope of knowledge looked after some of the recommendations from what the engineer had asked for regarding our snowmobile bridge. In the spring of the new year we will do some of the work advised by the engineer.

- Fire Department, training is going well.
- we had 4 calls for service in the 3rd quarter.
- we will be sending some firefighters to Blind River in September for some live fire with our new SCBAs training at no extra cost to our municipality. We will be using the same grant this year to purchase more SCBAs.

-Bylaw and property standards has had some progress, I have been working with some other professional people and some residents to move forward regarding property standard issues. Most of this information is confidential.

Prepared by Matt Simon
Public Works Manager
Fire Chief
Bylaw and Property Standards



October 14, 2026

Meeting of October 21, 2026

Council Report

SUBJECT: Financial Indicator, 2025

RECOMMENDATION: That Council receive Financial Indicator, 2025 report for Information.

Each year, after the Financial Information Return is filed, the Ministry of Municipal Affairs and Housing produces and reviews Financial Indicators. This review is attached to and forms part of this report.

Of the seven indicators, four are in the low-risk range, two are in the moderate-risk range and one was in the high-risk range.

The indicator in the high-risk range is taxes receivable which is at 18.4%. The are two main reasons for this. First, we had two multiple property owners who were in arrears at the end of 2025 and, second, registration procedures did not commence until early 2026. Once we initiated registration procedures, there were a number of sizable collections made and this percentage should be significantly reduced when the 2026 year is completed.

One of the moderate risk indicators is the asset consumption ratio. This ratio measures the accumulated amortization as a percentage of the overall cost of the asset. With the relatively small number of assets we have, one or two assets can have a large effect on this indicator. That, coupled with the practice of constructing an asset then not reconstructing until the life span indicates, will lead to a higher asset consumption ratio over time. This ratio should be reduced in the next few years as rehabilitation work is completed on the water treatment plants.

The other moderate risk is in the annual surplus. With the operating surplus (before capital items are accounted for separately) being transferred to reserves, a typical year would see our annual deficit being in the neighbourhood of our annual amortization. While it is in a moderate risk, cash flow indicators and our reserve level indicators can be viewed in concert with the annual surplus. Both of these indicators represent a healthy balance. As a side note, the cash flow indicator appears to have decreased in 2025 but this is due to reporting our investments separate from our cash holdings.

Financial Implication

There are no financial implications in Council accepting the recommendation for this report.

Prepared and Submitted by: Craig Davidson, Acting Clerk/Interim Treasurer

FINANCIAL INDICATOR REVIEW

(Based on 2024 Financial Information Return)

The North Shore Tp

Date Prepared:	29-Sep-26
MSO Office:	Northeast
Prepared By:	Tina Siegel
Tier	ST

2024 Households:	392
2024 Population	440
2025 MFCI Index	8.9

Median Household Income:	69,000
Taxable Residential Assessment as a % of Total Taxable Assessment:	91.1%
Own Purpose Taxation:	1,104,923

SUSTAINABILITY INDICATORS

Indicator	Ranges	Actuals	North - Population <= 1000		Level of Risk
			Median	Average	
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2020	25.4%	12.4%	HIGH
		2021	17.1%	11.3%	HIGH
		2022	14.9%	10.5%	MODERATE
		2023	10.5%	10.6%	MODERATE
		2024	18.4%	11.5%	HIGH
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2020	6.4%	86.0%	LOW
		2021	-11.9%	80.5%	LOW
		2022	-23.4%	66.8%	LOW
		2023	-17.7%	42.1%	LOW
		2024	-28.0%	35.4%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2020	26.9%	62.1%	LOW
		2021	21.6%	63.1%	LOW
		2022	25.2%	53.0%	LOW
		2023	32.7%	50.8%	LOW
		2024	29.9%	44.6%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 50% Mod: 50% to 25% High: < 25%	2020	92.9%	538.5%	LOW
		2021	217.0%	559.6%	LOW
		2022	151.1%	445.8%	LOW
		2023	225.9%	377.4%	LOW
		2024	101.1%	513.4%	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2020	0.0%	1.4%	2.4%	LOW
		2021	1.0%	1.7%	2.8%	LOW
		2022	0.0%	1.5%	2.8%	LOW
		2023	2.9%	1.7%	3.0%	LOW
		2024	2.9%	2.2%	3.0%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2020	57.4%	51.9%	51.2%	MODERATE
		2021	55.8%	52.5%	50.8%	MODERATE
		2022	56.8%	50.8%	50.1%	MODERATE
		2023	59.1%	50.2%	49.9%	MODERATE
		2024	61.2%	49.2%	50.3%	MODERATE
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2020	-19.5%	9.8%	23.5%	MODERATE
		2021	-16.5%	16.3%	32.2%	MODERATE
		2022	-8.3%	14.0%	26.8%	MODERATE
		2023	-6.6%	3.8%	13.2%	MODERATE
		2024	-16.7%	11.0%	13.6%	MODERATE

The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2024 Financial Information Return)

The North Shore Tp

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.
A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFICI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFICI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFICI corresponds to relatively positive fiscal circumstances, whereas a higher MFICI corresponds to more challenging fiscal circumstances. (Note: the MFICI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2024 Financial Information Return)

The North Shore Tp

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied

SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)

Net Financial Assets or Net Debt as % of Own Source Revenues

SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 -
SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 -
SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

Total Reserves and Reserve Funds as a % of Municipal Expenses

(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)

SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)

(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)

SLC 51 9910 10 / SLC 51 9910 06

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues

(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 -
SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 -
SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)

October 13, 2026
NOHFC Project: 74006237

Delivered via email to treasurer@townshipofthenorthshore.ca
Corporation of the Township of the North Shore
1385 Highway 17
PO Box 108
Algoma Mills, ON P0R 1A0

Attention: Ian Craig Davidson, Acting Clerk/Interim Treasurer

Dear Ian Craig Davidson,

I am pleased to advise that the Northern Ontario Heritage Fund Corporation (NOHFC) has approved funding for your project in the following amount(s):

Conditional Contribution	Loan	Total Funding Not to Exceed
\$35,000	\$0	\$35,000

This approval is subject to entering into a signed agreement with NOHFC setting forth the essential terms and conditions of the funding and such other documents that NOHFC may require.

The team assigned to your project is currently preparing the required document(s) and will be in touch with you in the upcoming weeks. For information on program requirements and the funding process, please consult our website at www.nohfc.ca. If you have questions, please contact your project's Financial Officer, Nicole Tessier, toll-free at 1-800-461-8329.

To help us assist you better, please reference your NOHFC project number (74006237) in all your communications with us.

At this time, please do not publicly announce your approval for funding from NOHFC. NOHFC or the Ministry of Northern Economic Development and Growth will contact you to arrange the details for an official announcement, where it is expected that you and/or a member of your organization participate.

On behalf of the Board of Directors, please accept my best wishes.

Sincerely,



The Honourable George Pirie
Minister of Northern Economic Development and Growth
Chair, Northern Ontario Heritage Fund Corporation



FOR IMMEDIATE RELEASE

October 3, 2026

FONOM Advances Northern Priorities and Recognizes Departing Board Members

LITTLE CURRENT, ON – The Federation of Northern Ontario Municipalities (FONOM) gathered in Little Current today for the final Board meeting of its 2023–2026 term, bringing together municipal leaders to discuss Northern Ontario priorities and recognize two colleagues not seeking re-election.

Meeting in the Municipality of Northeastern Manitoulin and the Islands (NEMI), the Board's agenda addressed safer highways, sustainable municipal funding, policing costs, access to health care and the future of the forest sector.

"Our communities need reliable infrastructure, accessible services and the financial capacity to support growth," said FONOM President Dave Plourde. "The municipal election will bring changes around council tables, but these priorities will continue to guide FONOM's work on behalf of Northeastern Ontario."

Highway safety remained a central issue, including FONOM's advocacy for the twinning of Highways 11 and 17. The agenda also included municipal requests concerning highway infrastructure and a restricted towing zone along the Highway 11 northern corridor.

"Highways 11 and 17 are essential to the movement of people and goods across Northern Ontario and Canada," said Plourde. "We will continue pressing for a federal-provincial partnership to complete twinning and deliver the safe, dependable transportation network that northerners deserve."

Municipal financial pressures were another focus, with items concerning a Northern Ontario Policing Grant, policing in unorganized areas, sustainable fire service funding, infrastructure grants and assistance with official plan and zoning by-law reviews.

The agenda also highlighted physician recruitment and retention, emergency shelter needs, intimate partner violence, mental health and addictions, and the importance of maintaining access to services across a geographically large region.

"Municipal leaders see these challenges in their communities every day," said Vice President Maggie Horsfield of North Bay. "Working together through FONOM allows us to bring those local experiences to the provincial and federal governments and advocate for practical solutions."

As part of its financial oversight responsibilities, the Board met with representatives of Baker

Tilly to review FONOM's 2025–2026 audit.

The meeting also provided an opportunity to thank Deputy Mayor Danny Whalen of Temiskaming Shores and Councillor Sandra Hollingsworth of Sault Ste. Marie, who have chosen not to seek re-election.

“Danny and Sandra have brought dedication, experience and a strong commitment to Northern Ontario to our Board,” said Plourde. “Danny’s leadership, including his service as FONOM President, and Sandra’s contributions have helped strengthen our collective voice. We thank them for their service to FONOM, their communities and the North.”

Plourde also thanked the full Board for its work throughout the term and its commitment to representing municipalities of every size.

“Our strength comes from working together,” he said. “This Board has helped keep Northern concerns before decision-makers, and that work provides a strong foundation for the next term.”

FONOM represents 110 municipalities across Northeastern Ontario, working to improve the quality of life for Northerners and ensure a strong future for the region’s youth.

– 30 –

Media Contact:

Dave Plourde, President
Federation of Northern Ontario Municipalities
705-335-1615 | Dave.Plourde@kapuskasing.ca

Maggie Horsfield, Vice President
Federation of Northern Ontario Municipalities
705-825-0402 | maggie.horsfield@northbay.ca

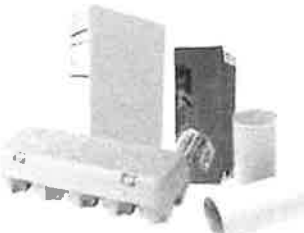
About FONOM

The Federation of Northern Ontario Municipalities represents 110 municipalities across Northeastern Ontario. FONOM works to improve residents' quality of life and ensure Northern Ontario's future prosperity by advocating on behalf of its member municipalities.

Recyclable material list

Paper/fibre



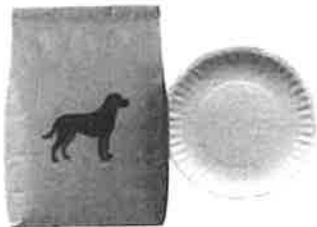
Material & examples		What to know
	Cardboard boxes Pizza boxes, direct mail boxes, moving boxes, shoe boxes.	✓ Flatten. No larger than 60 x 60 cm.
	Boxboard Cereal boxes, tissue boxes, egg cartons, rolls from toilet paper and paper towel.	✓ Flatten. ✓ Empty.
	Paper Any colour, including flour bags, prescription bags, paper produce bags. Notepads, white or coloured loose paper, file folders, other printed materials. Community newspapers, flyers, brochures and magazines. Greeting cards and envelopes, gift boxes.	✓ Empty. ✓ Place shredded paper in a tied clear plastic bag. ✓ Separate from plastic bags used to cover items, remove elastic bands. ✓ Remove rope handle from bags. ✓ Do not include soft or hard covered books/novels.

For details on what goes where, visit circularmaterials.ca/ON.

Recyclable material list

Paper/fibre



Material & examples	What to know
	Paper laminate packaging Pet food bags, food service paper bags, and plates. ☒ Empty.
	Paper laminate packaging Spiral cans, cookie dough package, ice cream containers, and hot and cold beverage cups. ☒ Empty. ☒ Remove lids.
	Cartons Beverage cartons, juice and milk cartons, coffee creamers, and sugar cartons, soup and sauce cartons. ☒ Empty. ☒ Lids on. ☒ Do not include alcoholic beverage containers.

For details on what goes where, visit circularmaterials.ca/ON.

Recyclable material list

Plastic



Material & examples	What to know
 Plastic containers Laundry detergent and household cleaner jugs, shampoo, body wash, salad dressing, condiment, dish soap, mouth wash bottles, plastic beverage bottles. Food trays, salad, yogurt, peanut butter, bakery and egg containers, plastic cups, plastic tubs and lids. Toothpaste tubes, deodorant, hand cream tubes. Small item packaging, hand sanitizer bottles, plant pots.	☒ Empty. ☒ Lids on. ☒ Do not include alcoholic beverage containers.

For details on what goes where, visit circularmaterials.ca/ON.

Recyclable material list

Plastic



Material & examples	What to know	
	Flexible plastic packaging Bags used for dry cleaning, bread, newspapers and flyers. Overwrap (paper towel & toilet paper, beverage containers). Coffee bags or deli pouches, chip bags, bubble wrap, snack wrappers, cereal liner bags, plastic gift bags.	☒ Empty.
	Foam packaging Meat trays, takeout containers, cups, plates, bowls, foam packaging.	☒ Empty. ☒ Remove film wrap and absorbent pads from meat trays.

For details on what goes where, visit circularmaterials.ca/ON.

Recyclable material list

Metal



Material & examples	What to know	
	Metal Food cans, metal lids, cookie, coffee and tea tins, beverage cans.	☒ Empty. ☒ Do not include alcoholic beverage containers.
	Aluminum (foils and trays) Aluminum foil, pie plates, frozen food trays.	☒ Empty. ☒ Ball up aluminum foil.
	Aerosol containers Food spray, hairspray, air fresheners, shaving cream, deodorant.	☒ Empty. ☒ Lids on.

For details on what goes where, visit circularmaterials.ca/ON.

Recyclable material list

Glass



Material & examples	What to know
 Glass containers Clear and coloured glass. Food containers, jars and bottles, cosmetic containers, spice bottles, oil and vinegar bottles, non-alcoholic glass beverage containers.	☒ Empty. ☒ Lids off. ☒ Do not include alcoholic beverage containers.

For details on what goes where, visit circularmaterials.ca/ON.

BY-LAW 26-44

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

**Being a bylaw to confirm the proceedings of Council
at its Regular Council Meeting of October 21st, 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 October 21st, 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 October 21st, 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 21st OF OCTOBER 2026.**

Tony Moor, Mayor

Craig Davidson, Acting Clerk