



Calvin Fire Department 1238 Peddlers Dr Calvin
Township, Ontario 705-744-2291

Submitted for Council Meeting: July 22 2025 for the month of June

Department Volunteer Status

# Active Personnel	# Resignations since last report to Council	New applicant(s) (application attached for Council approval) Name(s):
15 Jordan Whalley Chayse Walls OJ Keown Steve Meecham Brandon Apps Jason Gienow Codey Beaumont Tyler Wright Liam Maxwell Bill Moreton Andres Barahona Blair Grove Les Whalley Wayne Brown Steve Walls	0	0
Chief Deputy Chief Assistant Chief Captain Captain Lieutenant FPO Safety Officer Public Relations Officer Dispatch/Station Officer Firefighter Engineer Engineer Engineer Engineer		

Incidents Attended –

The month of June CFD attended 7 calls in total, 2- MVC, 1 -hydro, 2 -search and rescue, 1 -residential alarm, 1 -medical.

A

Department Training

Each Thursday night meetings from 7-9 consist of a brief meeting and then crews participate in a 2-hour training session on various topics related to Fire Fighter 1&2 with skills testing to evaluate their understanding of each skill.

Fire Chief completed updated Standard operating Guidelines for 2025, CFD members to follow SOGs while training and attending calls.

Course/Training Name	Who is required to complete (all, specific role etc.)	# of Active Volunteers who have completed	Comments re training plan this calendar year to meet requirements (method of delivery/where/when)
First Aid and CPR/ BLS	All firefighters are required to do recertification every 3 years	15	2 require recertification this year
Fire Fighter 1&2 skills training and testing	All firefighters are required by 2026	10	In-house training following the NFPA IFST manual, NFPA Skills sheets and vector solutions online training

Other Training Provided Since Last Report to Council

Specific Training Delivered	Delivery Date	Method of Delivery and Provider (i.e. Chief, FMO etc.)	Number of personnel who completed the training	Comments
Medical training (vehicle extrication, back boarding, CPR, AED, Airway)	June 5 2025	Training officer, Chief, Deputy Chief	13	Vehicle extrication training completed at CFD training Grounds, vehicle donated by CFD member.
Vector Solutions online Training	Open to Train on FF own time	Online via Vector solutions Training Portal	13	Crews continue to complete FF1 and 2 related modules furthering their education towards in-house testing on weekly skills training and testing nights

Meetings attended by Chief/Deputy Chief

Mutual Aid Meetings (running table – latest meeting first)

Meeting Date	Attended by or indicate “not attended”	Meeting Highlights	Actions Necessary, this Dept	Comments
Emergency Meeting June 23	Attended	Closed meeting	Rep Fire Department	n/a
Emergency Meeting June 25	Attended	Closed meeting	Rep Fire Department	n/a
Emergency Meeting June 27	Attended	Closed meeting	Rep Fire Department	n/a

Other Meetings/Conferences Attended

Meeting Date	Meeting Name	Attended by:	Comments: such as purpose, benefit etc.
none			

Public Education/Outreach Plan -2025 -Fire Prevention

B


Event/Activity Name	Date to be completed	Lead (i.e. Chief, Deputy etc.)	Municipal Support Required Y/N If Y, name it	*Results: (once complete)
Fire Prevention packages	completed	FPO/chief	Y – Print outs	Packages will be delivered door to door via FPO and Chief in upcoming months
Summer "PR" events	monthly	FPO /Chief and fire crews	N	Crews will go to public parks/rec activities with popsicles and spray water from deck gun to interest public in fire services and educate public on Fire safety.
Facebook Updating	Monthly	PIO Liam Maxwell	N	Updating residents on Fire Safety, current situations/road closures.
Instagram	Weekly	Chief Jordan Whalley	N	Updating followers/residents on what the fire department is up to, training events, calls.

Reports Due to Various Ministries in 2025 (running table)

Report Name	Due to	*Due by date & Frequency	Status
Standard Incident Report	OFM	March 30, 2025	Up to date
OFM		Annual	
SIR reporting per call	OFM	Per call	Up to date


Submitted by Fire Chief

Jordan Whalley


I have received, reviewed and approve of this report submission

Donna Maitland, CAO

Date submitted to CAO: July 21/25

MTO PAYMENTS TO CFD 2025

Invoice number	submitted total	Approved total	Comments
2025-011	\$2,852.50	\$2,852.50	Hydro lines down 630 fire in tree
2025-016	\$6,846.00	\$6,846.00	MVC moose vs Van
2025-020	\$570.50		Hydro line down at tree farm rutherglen
2025-022	\$1,711.50	\$1,711.50	MVC Fowler truck roll over PT Trapped
Totals		11410	



Calvin Fire Department

Fire safety at home

Plan your home fire escape

If a fire occurred in your home tonight, would your family be able to get out safely? It is important that everyone know what to do and where to go when the smoke alarm sounds. Take a few minutes to make a home fire escape plan, by following these steps.

1. Draw a floor plan of your home

Draw a plan for each level of your home.

2. Include all possible emergency exits

Draw in all doors, windows and stairways. This will show you and your family all possible escape routes at a glance. Include any features, such as the roof of a garage or porch, that would help in your escape.

3. Show two ways out of every room, if possible

The door will be the main exit from each room. However, if the door is blocked by smoke or fire, choose an alternate escape route, which could be a window. Make sure that all windows can open easily and that everyone knows how to escape through them to safety. If windows have security bars, make sure they have a quick release.

4. Identify anyone who needs help to escape

Decide in advance who will help the very young, older adults or people with disabilities in your household. A few minutes of planning will save valuable seconds in a real emergency.

5. Choose a meeting place outside

Choose a meeting place a safe distance from your home that everyone will remember, for example:

- a tree
- a street light
- a neighbour's home

In case of fire, everyone will go directly to this meeting place so they can be accounted for.

6. Call the fire department from outside your home

Don't waste valuable seconds calling the fire department from inside your home. Once you have safely escaped, call the fire department from a cell phone or neighbour's home.

7. Practice your escape

Review the plan with everyone in your household. Walk through the escape routes for each room with the entire family. Use this walk-through exercise to check your escape routes, making sure all exits are practical and easy to use. Hold a fire drill twice a year and time how long it takes. In a real fire, you must react without hesitation as your escape routes may be quickly blocked by smoke or flames.



How to make a Home Fire Escape Plan



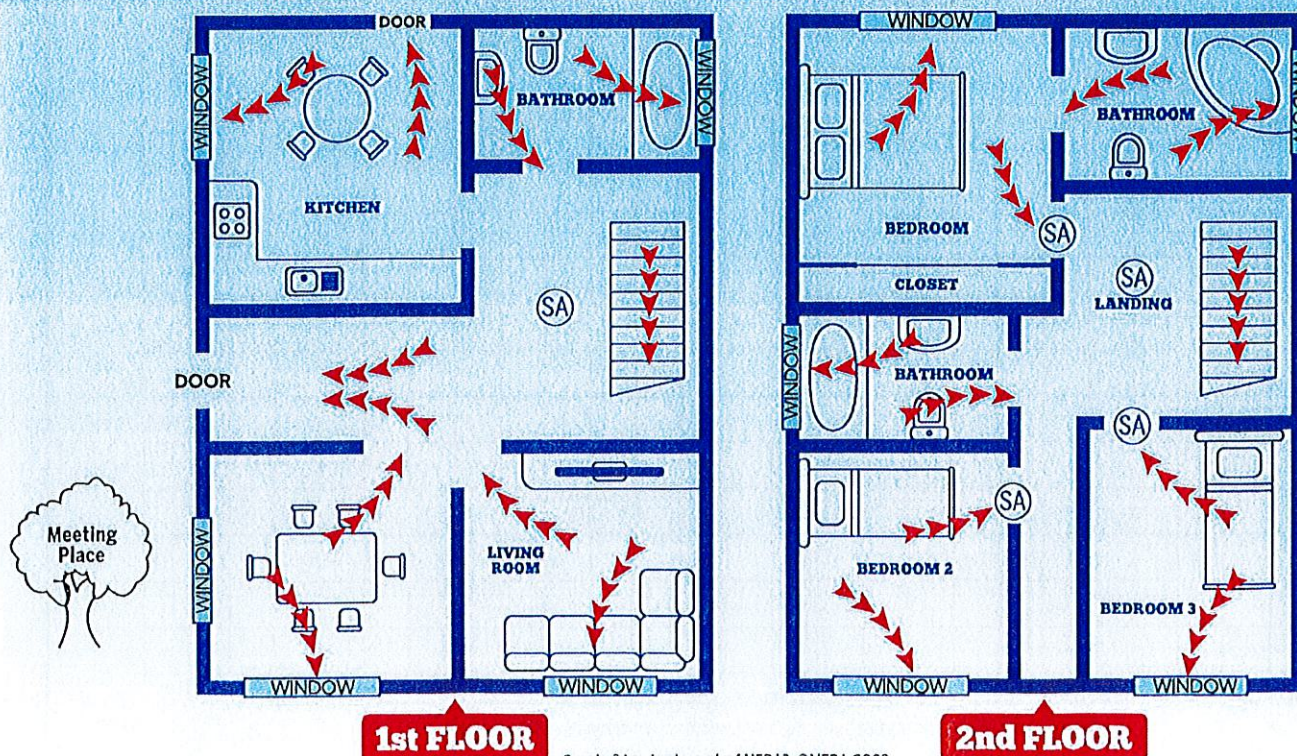
**FIRE
PREVENTION
WEEK™**



Visit Sparky.org
for more activities!

- ☐ Draw a map of your home. Show all doors and windows.
- ☐ Visit each room. Find two ways out.
- ☐ All windows and doors open easily. You should be able to use them to get outside.
- ☐ Make sure your home has smoke alarms. Push the test button to make sure each alarm is working.
- ☐ Pick an outside meeting place a safe distance from your home where everyone should meet.
- ☐ The house or building number can be seen from the street.
- ☐ Make sure your plan meets the needs of all your family members, including those with sensory or physical disabilities.
- ☐ Everyone in the home should know the fire department's emergency number and how to call once they are safely outside.
- ☐ Practice your home fire drill at least twice a year with everyone in the household, including guests. Practice at least once during the day and at night.

Sample Escape Plan



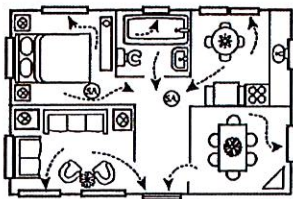
Sparky® is a trademark of NFPA®, ©NFPA 2023

PLAN23

How to make a Home Fire Escape Plan



Visit Sparky.org
for more activities!

 Meeting Place

- Draw a floor plan or a map of your home. Show all **doors** and **windows**.
- Mark **two ways out** of each room.
- Mark all of the **smoke alarms** with (SA). Smoke alarms should be in each sleeping room, outside each sleeping area, and on every level of the home.
- Pick a family **meeting place** outside where everyone can meet.
- Remember, **practice** your plan at least **twice a year!**

This image shows a full page of blank graph paper. The grid consists of small, equal-sized squares formed by thin black lines. There are 20 columns and 20 rows of squares, creating a total of 400 square units. The lines are evenly spaced and extend across the entire area of the page, leaving no margins or additional markings.

For more fire safety resources, visit **sparky.org** and **sparkyschoolhouse.org**.

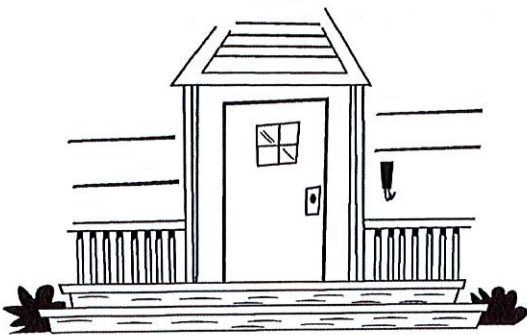
PLAN23

Choose Your Outside Meeting Place

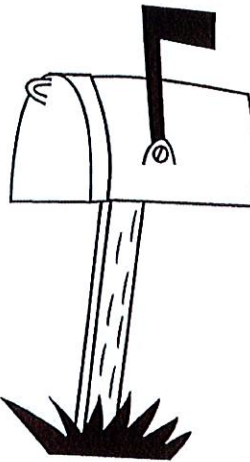
Name: _____

Directions: Your family should always choose an Outside Meeting Place where you will all meet when the smoke alarm sounds. A good Outside Meeting Place is far enough from your house to be safe, and it stays in one place! Circle the good choices for an Outside Meeting Place below, and put an X over the bad choices.

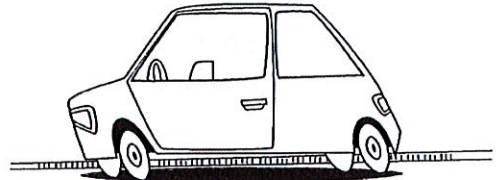
126



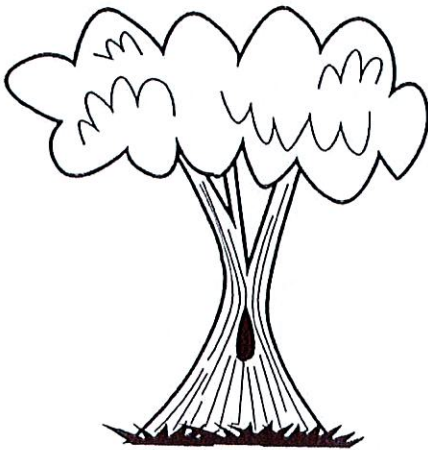
Neighbor's porch



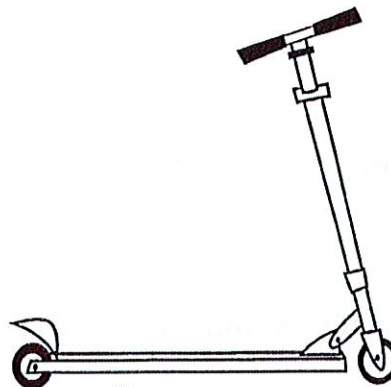
Mailbox



Parked car

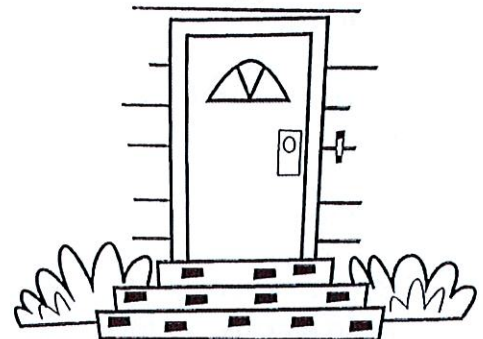


Tree



Scooter

64



Your front steps



THE NAME AND IMAGE OF SPARKY ARE TRADEMARKS OF THE NFPA.



Calvin Fire Department



Smoke alarms

Most fatal fires occur at night when people are asleep. Often, victims never wake up. Working smoke alarms give you the precious time you need to escape a fire. By law, every home in Ontario must have a working smoke alarm on every storey and outside all sleeping areas.

Responsibility for installation

Homeowners

It is the homeowner's responsibility to install and maintain smoke alarms on every storey of their home and outside sleeping areas.

Landlords

It is the landlord's responsibility to ensure their rental properties comply with the law.

Tenants

If you are a tenant of a rental property and do not have the required number of smoke alarms, contact your landlord immediately. It is against the law for tenants to remove the batteries or tamper with the alarm in any way.

Failure to comply with the [Fire Code](#) smoke alarm requirements can result in a \$360 ticket or fine of up to \$50,000 for individuals or \$100,000 for corporations.

Choose the right alarms

Smoke alarms are available with different features and applications, so choosing the right alarm can be confusing. Some of the features to consider include:

Power source

Smoke alarms can be powered electrically, by batteries or both. If you are installing an electrically powered alarm, we recommend that it have a battery backup in case of power failures.

Technology

Most smoke alarms employ either ionization or photo-electric technology. Ionization alarms may respond slightly faster to flaming-type fires. Photo-electric alarms may be quicker at detecting slow, smouldering fires. Consider having both types of alarms in your home. When purchasing smoke alarms, make sure they have the logo of a recognized standards testing agency, such as CSA or ULC, to ensure they meet Canadian performance standards.

Pause feature

Smoke alarms with a pause button are highly recommended. The pause feature permits the alarm to be temporarily silenced without disconnecting the power source.

Install in the proper locations

Smoke alarms must be installed on each storey of the home and outside sleeping areas. Because smoke rises, smoke alarms should be installed on the ceiling. If this is not possible, install the alarm high up on a wall. Always follow the manufacturer's instructions when installing smoke alarms.

Avoid putting smoke alarms too close to:

- bathrooms
- windows
- ceiling fans
- heating and cooking appliances

Maintain your smoke alarms

Test smoke alarms monthly

Test your smoke alarms every month by using the test button on the alarm. When the test button is pressed, the alarm should sound. If it fails to sound, make sure that the battery is installed correctly or install a new battery. If the alarm still fails to sound, replace the smoke alarm with a new one.

Change the batteries at least once a year

Install a new battery at least once a year, or as recommended by the manufacturer. Install a new battery if the low-battery warning sounds or if the alarm fails to sound when tested.

Vacuum alarms annually

Dust can clog your smoke alarms. Battery-powered smoke alarms should be cleaned by opening the cover of the alarm and gently vacuuming the inside with a soft bristle brush.

For electrically connected smoke alarms, first shut off the power to the unit, and then gently vacuum the outside vents of the alarm only. Turn the power back on and test the alarm.

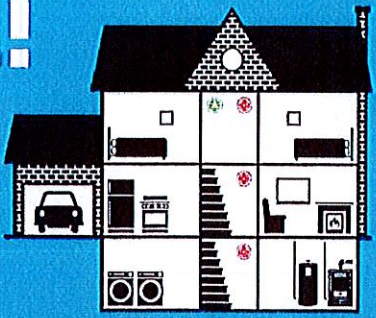
Replace older smoke alarms

All smoke alarms wear out. Replace them every 10 years according to the manufacturer's instructions.


Be Alarmed!

Install smoke alarms on **every storey** of your home and **outside all sleeping areas**.

For added protection, install smoke alarms in **all bedrooms**.



ontario.ca/firemarshal



In Ontario, over 80% of all injuries and deaths due to carbon monoxide occur in homes.

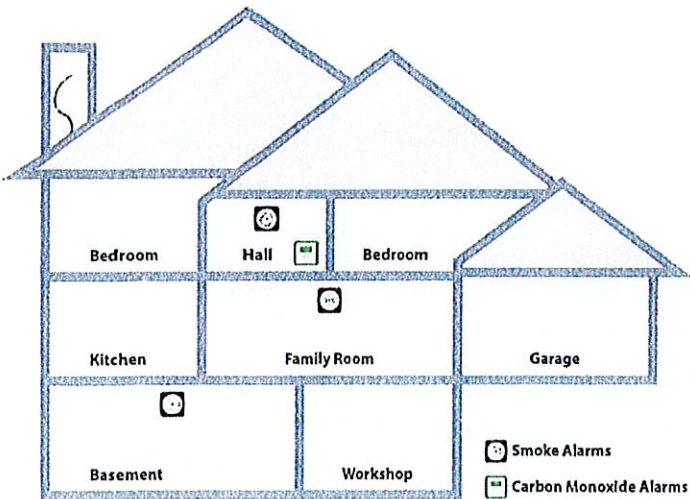
If your home has a fuel-burning appliance or an attached garage, install a carbon monoxide alarm adjacent to each sleeping area.

For added protection, install a carbon monoxide alarm on every storey of the home according to manufacturer's instructions.

Alarm Locations

Take Action:

1. Install and regularly test carbon monoxide and smoke alarms.



COSafety.ca
@TSSAOntario
ontario.ca/firemarshal
@ontfiremarshal

Make sure YOUR household is safe from carbon monoxide poisoning.

Homeowners and landlords are responsible for ensuring their properties have working carbon monoxide (CO) alarms. This includes:

Testing:

- It is recommended that carbon monoxide alarms be tested monthly or in accordance with the manufacturer's instructions.

Batteries:

- Replace batteries in carbon monoxide alarms once a year or whenever the low-battery warning sounds.
- Know the difference between a low-battery warning and an emergency alarm – consult the CO alarm manufacturer's instructions.

Replace CO alarms:

- In accordance with the manufacturer's instructions.
- Know what the "end-of-life" warning sounds like – consult the CO alarm manufacturer's instructions.

Landlords:

- Landlords are responsible to ensure working carbon monoxide alarms are installed and maintained in their rental properties.
- The law requires landlords to test CO alarms in rental units annually and when the battery is replaced, changes are made to the electric circuit or a change in tenancy occurs. CO alarms must be tested by pressing the test button.
- The law requires landlords to provide CO alarm manufacturer's maintenance instructions to tenants.

Tenants:

- The law requires tenants to notify the landlord if the CO alarm is inoperable.
- It is against the law for tenants to remove the batteries or tamper with the alarm in any way.

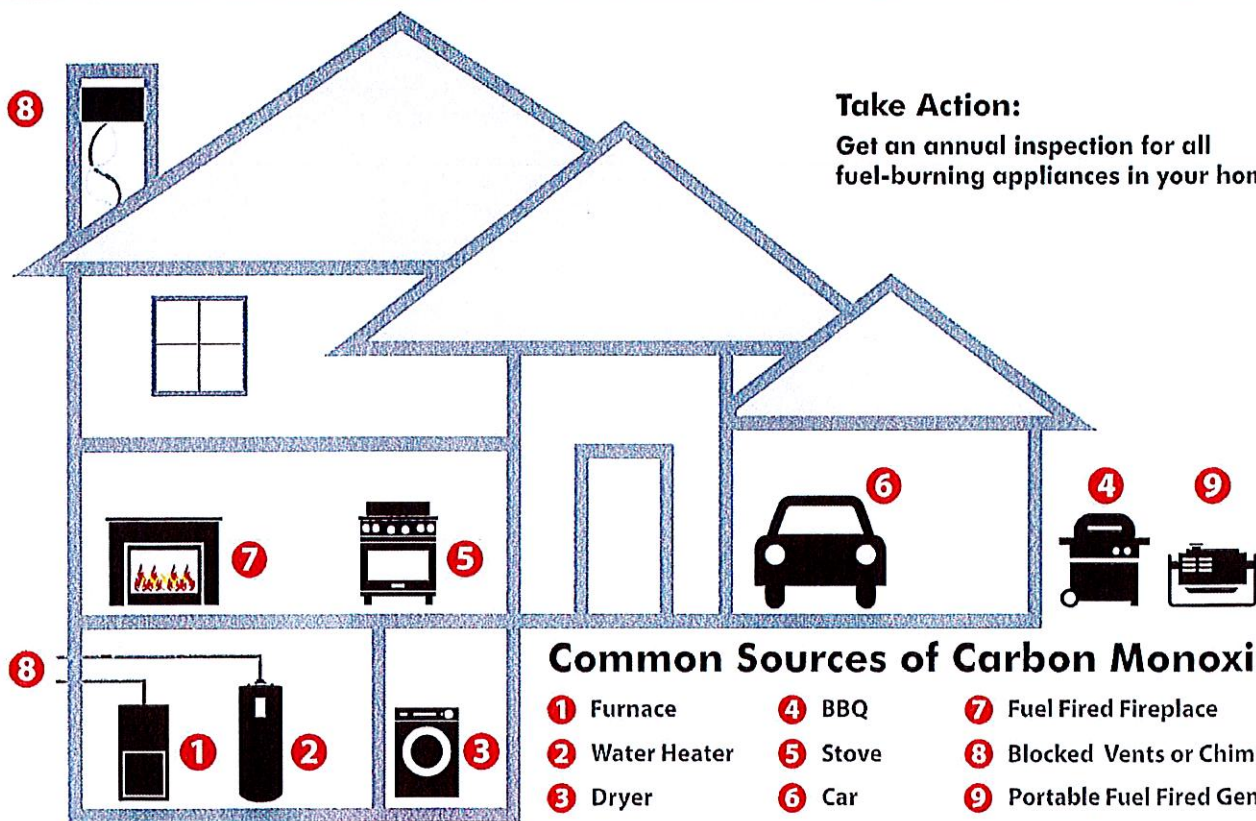
Exposure to CO can cause flu-like symptoms.

If your CO alarm sounds, and you or other occupants suffer from symptoms of CO poisoning, get everyone out of the home immediately. Then call 9-1-1 or your local emergency services number from outside the building.

If your CO alarm sounds, and no one is suffering from symptoms of CO poisoning, check to see if the battery needs replacing, or the alarm has reached its "end-of-life" before calling 9-1-1.

Beat the Silent Killer

Carbon Monoxide Prevention



COSafety.ca
[@TSSAOntario](https://twitter.com/TSSAOntario)
[ontario.ca/firemarshal](https://www.ontario.ca/firemarshal)
[@ontfiremarshal](https://twitter.com/ontfiremarshal)

Burning Regulations

Make sure you know the rules for outdoor fires and follow safe practices. Each year dozens of residents and cottagers across Ontario lose structures and property to fire caused by careless burning. Your Fire Department would like to remind you that **outdoor burning regulations are enforced between April 1 and October 31**. If you burn, follow these steps:

Choose a safe time

Any fire is most likely to get out of control on a hot, dry or windy day. Burn during the coolest dampest and calmest time of day. **Two hours before sunset, or later, and extinguish two hours after sunrise**. Don't even consider burning when it is windy. Be aware that in the spring after the snow melts and before the grass and buds have started to grow, it is extremely hazardous to burn.

Choose a safe site

If you are burning an area of grass or leaves, make sure the area is surrounded by a fireproof boundary. Roads, ditches or ploughed ground provide good barriers against fire spread. Your fire should be at least 18 meters (50ft) away from any structure or forest debris that might catch fire.

Put that fire out

Remember, coals can smolder for hours and hot embers can be blown by the wind, easily setting fire to dry grass or twigs. Drown hot coals thoroughly, and then cover with sand or gravel.

Stay in control of your fire

Many injuries are caused by careless use of flammable materials and underestimating fire behavior. Never use gasoline to start your fire as it is highly explosive. A responsible person must be available to tend the fire at all times, even if it is contained in an incinerator. You must have adequate tools (shovel, rake) and water on hand to control the fire if it begins to spread. Use caution around hydro poles and be aware of over head and underground cables. Be sure your fire does not cause irritation or inconvenience to your neighbors.

Keep your fire small

Small fires can be controlled by one person using hand tools and water. When burning piles of wood, brush or wood by-products make sure it's less than 2m (6.5ft) high and 2m (6.5ft) in diameter. Keep your fires limited to one pile burning per acre. Burning an open field is not a good idea, but if it is necessary make sure you have the equipment and people available to do it safely.

DON'T BURN DURING THE DAY

It is your responsibility to be aware of the Rules, Regulations and By-laws pertaining to outdoor burning in this area. Your municipality follows the provisions of the Forest Fire Prevention Act. The O.P.P. and M.N.R. have the authority to lay charges if you are found negligent.

At any time the M.N.R or Fire Department may ban or restrict outdoor burning in this area until further notice. Be aware that if a forest fire results because you have used fire improperly, you could be held responsible for the cost of putting out the fire and any property damage that may occur.

If you have any further questions or if you would like a description of an approved incinerator, please call the Calvin Municipal Office 705-744-2700. A copy of the Burning By-law is available upon request from the Municipal Office or on the website www.calvintownship.ca



**Royal Canadian Legion
Branch 254
360 Hurdman Street
PO Box 339
Mattawa ON P0H 1V0**

June 1, 2025

Dear Legion Supporter,

The Royal Canadian Legion, Branch 254 will be hosting the Voyageur Days Legion Bingo on Sunday July 27, 2025 and we are collecting donations/prizes for this event.

Would you be able to help support this event with a gift, voucher or funds to make this event successful? All monies raised will be used for the purchase of a new bingo board and machine for the monthly Legion Bingo and for the Legion Building Revitalization Project.

If you can help with a donation/prize, please contact me at 705-477-1565 to pick up the donation/prize.

If you like to attend this event on July 27, 2025 at the Mike Rodden Arena, advance tickets can be purchased at the Legion 705-744-5300 or contact Jeannine at 705-358-9387. Advance tickets cost \$40.00. Doors open at 11 am and the bingo starts at 12:30 pm.

Thank you,

JoAnne Montreuil,
Donation Co-ordinator

CAO report to Council – CAO30-2025–Accessibility for Ontarians Disability Act, 2025 (AODA) and Integrated Accessibility Standards Regulation (Ontario Regulation 191/11) IASR - Municipal Compliance and Audit

PURPOSE:

To provide Council with an update the AODA Audit results

BACKGROUND

The Ministry for Seniors and Accessibility conducts desk audits on selected organizations to confirm they are in compliance with the Accessibility for Ontarians with Disabilities Act, 2005 (AODA) and its accessibility standards. The Municipality of Calvin has been selected for an AODA desk audit.

AUDIT RESULT:

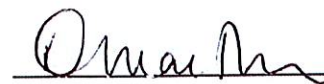
July 15, 2025 Ministry for Seniors and Accessibility confirmed the audit is complete and no further information will be requested.

AUDIT ELEMENTS:

- Accessibility compliance report is posted to the Municipality's website.
- Training: Council members and staff completed certain training modules. This training will form part of new council/staff on-boarding.
- Accessible feedback, formats, and communication supports: a) Policy for Accessible Feedback Process was approved by Council. It includes how a person with a disability making a request for accessible formats will be consulted with to determine their accessible needs. It is now posted to our www. b) Website is equipped with the accessibility widget which lists the formats and supports that can be obtained and how to request them.
- Off street accessible parking- signage for the 2nd accessible parking area at the Community Hall was in a state of disrepair, a new one has been installed.
- Maintenance of Accessible Elements Procedures (IASR S 80.44) was adopted by Council and now posted to our www.

Recommendation to Council

-to accept the CAO report CAO30-2025- Accessibility for Ontarians Disability Act, 2025 (AODA) and Integrated Accessibility for Standards Regulation (Ontario Regulation 191/11) IASR Municipal Compliance and Audit



Donna Maitland, CAO July 15, 2025.

CAO

From: AODA Compliance (MSAA) <AODA.compliance@ontario.ca>
Sent: July 15, 2025 9:16 AM
To: CAO
Subject: RE: Desk Audit – Accessibility for Ontarians with Disabilities Act, 2005
CRM:000063000000490

July 15, 2025

Ref #: P2 – (107752495)

Donna Maitland
Accessibility Report Certifier
Municipality of Calvin (107752495)
1355 Peddlers Drive
Mattawa ON P0H 1V0
Canada

Dear Donna Maitland:

RE: Desk Audit – Accessibility for Ontarians with Disabilities Act, 2005

This letter concludes our desk audit of your organization.

Thank you for providing the information requested in our previous correspondence dated May 5, 2025. We have completed our desk audit and will not be requesting any further information at this time.

We would like to thank you for helping to make Ontario accessible.

If there are any changes to your organization's contact or business information, please notify us by submitting an organization profile update form (OPU).

If you have any further questions or concerns regarding the Accessibility for Ontarians with Disabilities Act, 2005, please contact us at:

Phone: 1-866-515-2025 / 416-849-8276
TTY: 1-888-335-6611 / 416-326-0148
Email: accessibility@ontario.ca
<https://www.ontario.ca/accessibility>

We want to hear from you. How was my service? You can provide feedback at 1-888-745-8888 or ontario.ca/inspectionfeedback.

Sincerely,

Melain
Senior Compliance Analyst
Ministry for Seniors and Accessibility

CAO report to Council – CAO31-2025 Estimated costs associated with the 2025 State of Emergency and Financial Recovery Plan

PURPOSE:

To provide Council information about the estimated cost and financial recovery plan for 2025 State of Emergency Costs

BACKGROUND:

Currently, the 2025 State of Emergency related costs are estimated to be approximately \$500,000. Municipalities are responsible for covering the upfront costs associated with the natural disaster.

These costs include road network and bridge repairs, culvert replacements, municipal hourly employee overtime and contracted service costs. Additionally, The Ontario Government has advised that the Municipality of Calvin is responsible for the costs associated with the evacuation of Samuel de Champlain Park (Calvin fire personnel payroll costs; Park to evacuation centre costs and all evacuation centre costs).

The Municipal Disaster Recovery Assistance (MDRA) program provides financial assistance to help Ontario municipalities recover from natural disasters.

The program offers assistance for extraordinary operating and capital costs arising from a natural disaster. Eligible operating costs are those incurred to protect public health, safety, and access to essential services.

The province will reimburse the municipality at 75 per cent for expenses up to the first three per cent of the municipality's own purpose taxation levy. The municipality would be responsible for the remaining 25 per cent of these expenses. For eligible expenses incurred beyond three per cent of a municipality's own purpose taxation levy, the province will reimburse the municipality at 95 per cent, and the municipality would be responsible for the remaining five per cent.

The Ministry of Municipal Affairs and Housing staff and municipal representatives who have submitted to the program in recent years indicate that claim reimbursement occurs well over one year post application submission.

The Municipality lacks the necessary cash flow to absorb the costs related to the natural disaster in advance of receiving government reimbursement.

FINANCIAL STRATEGY:

- Borrow the \$200,000 in municipal funds previously contributed to the 2024 acquisition of the new dump truck
- Redeem the \$139,000 Guaranteed Investment Certificate to make the funds available for use
- Establish and activate a line of credit in the amount of up to \$250,000.
- Request 25% of non-eligible MDRA costs of repairing the Hackenbroke Bridge through OCIF.

OUTCOME:

At a July 16th meeting between them, the Mayor and CAO, the Municipality's audit firm (BDO) deemed the above financial strategy to be a sound one.

Recommendation to Council

WHEREAS the Municipality of Calvin recently experienced a wind and rain natural disaster event on June 21, 2025, and has experienced incremental operating and capital costs, the Council for the Municipality of Calvin hereby requests the Minister of Municipal Affairs and Housing to activate the Municipal Disaster Recovery Assistance (MDRA) program and that Donna Maitland, CAO is given delegated authority to verify and attest to the accuracy of the MRDA claim;

AND FURTHER THAT as outlined in the CAO report to Council – CAO31-2025, for cash flow purposes, that the Mayor or Deputy Mayor and CAO be authorized to enter into agreements with Scotiabank for the purpose of funding storm related expenses and that if certain storm event costs are deemed eligible, that OCIF funds be accessed to fund them.

Donna Maitland, CAO July 17, 2025.



THE MUNICIPALITY OF CALVIN
REPORT TO COUNCIL
PUBLIC WORKS DEPARTMENT

To: Mayor and Council
Subject: State of Emergency-Financial Request as per By-Law 2004-022 Procurement of Goods and Services
Author: Ann Carr, Public Works Superintendent
Date: July 22nd, 2025
Report No.: PWS-2025-14

Purpose:

To update Council of the financial impact of the state of emergency as well as to follow through with the procurement policies obligations for expenditures during a state of emergency.

Background:

By-Law No. 2004-022 being a by-law to adopt policies with respect to the procurement of goods and services for the Municipality of Calvin section 8.0 "Emergency Purchases" describes that:

"A Manager shall be authorized to make emergency purchases in excess of \$5,000.00 upon the approval of the Clerk and the Mayor. Should the emergency situation not allow time for a manager to obtain this prior authority, a Manager shall be authorized to make the emergency purchase and shall present a report to Council at its next meeting."

A state of emergency was declared on June 21st, 2025, due to the storm event that had taken place in the Municipality of Calvin. The Clerk and Mayor were aware of purchases and estimated costs through out the meetings held with the Emergency Control Group.

Financials:

The estimated costs for the rebuilding of the road network, including but not limited to culverts, ditching, aggregate, Hackenbroke Bridge, tree removal and other contracted services has been estimated to cost **\$400,000.00**.

Recommendation:

WHEREAS, the Public Works Superintendent has provided a report for Council regarding the costs of the state of emergency from the storm that occurred on June 21st, 2025;

AND WHEREAS, that the damage from the storm is estimated to cost \$400,000.00 (four hundred thousand)

AND THAT the Council of the Municipality of Calvin approves of the expenditures up to \$400,000.00 be approved;

HEREBY IT BE RESOLVED that the Council approves of this motion.

Respectfully yours,

I concur with this report,

Ann Carr
Public Works Superintendent

Donna Maitland
CAO, Clerk Treasurer



THE MUNICIPALITY OF CALVIN
REPORT TO COUNCIL
PUBLIC WORKS DEPARTMENT

9

24 June 2025

NBMCA report to Calvin Council

At the June 11, 2025 meeting of the **North Bay Mattawa Source Protection Authority Board (NBMSPC)**, the minutes from the April 9, 2023 were approved for dissemination to the municipalities. You will have likely received them by now. This Board consists of the NBMCA Board and three Source Protection members and meets quarterly in concert with NBMCA meetings.

They also have a committee of nine (9) and just completed a selection process to refill the committee positions which are rotated on a five (5) year plan to provide consistency.

Bev HILLER, Maurice SCHLOSSER, and Andrea LABELLE were appointed for five (5) year terms;

Tim MCKENNA, Peter MURRAY, and Simon FOSTER were appointed for four (4) year terms; and

Sheldon CRAWFORD, Liza VANDERMEER, and T.B.A were appointed for three (3) year terms.

At the June 11, 2025 meeting of the **NBMCA Board**, the minutes from the May 14/25 meeting were approved for dissemination to the municipalities. You will have likely received them by now. There is New Board member for East Ferris is Lauren ROOYAKKERS from East Ferris, replacing Steve TRAHAN

On Sat. 14 June 2025 the North Bay to Mattawa canoe race will be held starting at 7:30 am from the boat launch at Olmstead Beach Park and terminate at Mattawa Island. 55 contestants are registered and MP Rochefort and MPP Fedeli will open the race.

The next meeting of the Board is Wed. 13 August 2025 at 4:00 pm

Bill MORETON

Calvin Deputy Mayor

NBMCA Executive Board member

North Bay - Mattawa Conservation Authority
Financial Statements
December 31, 2024

North Bay - Mattawa Conservation Authority

Contents

For the year ended December 31, 2024

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To the Members and Board of Directors of North Bay - Mattawa Conservation Authority:

Opinion

We have audited the financial statements of North Bay - Mattawa Conservation Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net financial assets (net debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and the results of its operations, changes in its net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Sudbury, Ontario

May 14, 2025

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

North Bay - Mattawa Conservation Authority
Statement of Financial Position
As at December 31, 2024

	2024	2023
Financial assets		
Cash and equivalents	982,378	1,292,769
Accounts receivable (Note 3)	249,675	86,795
Note receivable (Note 4)	4,147	24,880
Total of assets	1,236,200	1,404,444
Liabilities		
Accounts payable and accrued liabilities	245,393	530,266
Employee future benefits (Note 6)	150,604	128,762
Deferred revenue (Note 7)	63,722	410,375
Long-term debt (Note 8)	516,561	535,875
Total of financial liabilities	976,280	1,605,278
Net financial assets (net debt)	259,920	(200,834)
 Contingency (Note 9)		
Subsequent event (Note 10)		
Non-financial assets		
Tangible capital assets (Note 11)	13,187,286	13,587,228
Prepaid expenses	22,212	22,212
Total non-financial assets	13,209,498	13,609,440
Accumulated surplus (Note 12)	13,469,418	13,408,606

Approved on behalf of the Board

X 

Director

X 

Director

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority

Statement of Operations and Accumulated Surplus

For the year ended December 31, 2024

	2024 Budget (Unaudited)	2024	2023
Revenue			
Levies	1,676,044	1,868,278	1,757,513
Fees	1,293,086	1,024,096	1,016,685
Ministry of Environment, Conservation and Parks	160,753	175,974	243,844
Ministry of Natural Resources and Forestry	133,490	132,470	173,470
Other grants	100,000	25,031	169,605
Other revenue	865,882	470,346	1,078,403
Property rent	128,280	94,446	66,688
Donations	35,200	30,328	55,534
Interest	18,896	60,165	52,288
	4,411,631	3,881,134	4,614,030
Program expenses			
Capital Lands and Property	261,485	60,907	183,238
Conservation Areas and Lands	579,711	551,310	140,185
Corporate Services	287,594	388,288	557,154
Corporate Services - Capital	174,985	4,132	48,879
DIA Technical - Capital	-	-	232,299
Erosion Control	-	-	62,670
Flood Forecasting	-	-	84,772
Ice Management	-	-	5,325
Integrated Watershed Management - Capital	-	-	344,226
Interpretative Centre	-	-	70,992
Laurentian Ski Hill and Snowboarding Club	150,000	371,193	142,170
On Site Sewage System Program	1,211,200	1,073,637	1,160,131
Outreach	-	-	46,664
Section 28 Regulations	-	-	58,208
Source Water Protection	160,753	173,279	185,263
Water Quality	-	-	6,487
Water Resources Management	626,067	726,886	199,630
Water Resources Management - Capital	522,000	76,000	345,202
Watershed Municipal Programs	23,197	22,741	-
Watershed Planning	341,053	242,871	119,229
Watershed Support Programs	73,586	46,643	-
Total expenditures	4,411,631	3,737,887	3,992,724
Surplus before other items	-	143,247	621,306
Other expense			
Loss on disposal of tangible capital assets	-	(14,749)	-
Legal settlements	-	(67,686)	-
Surplus	-	60,812	621,306
Accumulated surplus, beginning of year	13,408,606	13,408,606	12,787,300
Accumulated surplus, end of year	13,408,606	13,469,418	13,408,606

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority **Statement of Change in Net Financial Assets (Net Debt)**

For the year ended December 31, 2024

	<i>2024 Budget</i>	<i>2024</i>	<i>2023</i>
Annual surplus	-	60,812	621,306
Acquisition of tangible capital assets	-	(94,944)	(349,594)
Amortization of tangible capital assets	-	405,137	412,525
Loss on disposal of tangible capital assets	-	14,749	-
Proceeds from sale of tangible capital assets	-	75,000	-
	-	399,942	62,931
Acquisition of prepaid expenses	-	(81,432)	(89,558)
Use of prepaid expenses	-	81,432	89,558
	-	-	-
Increase in net financial assets	-	460,754	684,237
Net debt, beginning of year	(200,834)	(200,834)	(885,071)
Net financial assets (net debt), end of year	(200,834)	259,920	(200,834)

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority

Statement of Cash Flows

For the year ended December 31, 2024

	2024	2023
Operating activities		
Surplus	60,812	621,306
Non-cash items		
Amortization	405,137	412,525
Loss on disposal of tangible capital assets	14,749	-
	480,698	1,033,831
Changes in working capital accounts		
Accounts receivable	(162,880)	20,448
Loan receivable	20,733	16,586
Accounts payable and accrued liabilities	(284,873)	74,758
Deferred revenue	(346,653)	(957,724)
Employee future benefits	21,842	(25,650)
	(271,133)	162,249
Financing activities		
Repayment of long-term debt	(19,314)	(17,866)
Capital activities		
Purchases of tangible capital assets	(94,944)	(349,594)
Proceeds from disposal of tangible capital assets	75,000	-
	(19,944)	(349,594)
Decrease in cash resources	(310,391)	(205,211)
Cash resources, beginning of year	1,292,769	1,497,980
Cash resources, end of year	982,378	1,292,769

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority

Notes to the Financial Statements

For the year ended December 31, 2024

1. Nature of the Authority

The Authority manages programs designed to further the conservation, restoration, development and management of natural surface resources in the North Bay - Mattawa area. The Authority was incorporated under the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Organization has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments, etc. in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets. Accrued liabilities are estimated based on historical charges for unbilled goods and services at year-end. Employee future benefits are estimated based on estimated benefits to be paid to employees after retirement from active service.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Net financial assets (net debt)

The Organization's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of the Organization is determined by its financial assets less its liabilities. Net financial assets (net debt) combined with non-financial assets comprise a second indicator of financial position, accumulated surplus.

Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

Cash and cash equivalents

Cash and cash equivalents include cash, term deposits and marketable securities with maturities of three months or less.

Notes receivable

Notes receivable are initially recorded at fair value and subsequently measured at their amortized cost less impairment. Amortized cost is calculated as the loans' principal amount less any allowance for anticipated losses.

Employee future benefits

The Organization's employee future benefit programs consist of non-pension post-employment benefits. Benefits are payable to future retirees provided they retire from active service. Benefits are payable from retirement until the attainment of age 65.

The estimated future cost of providing post-employment benefits is actuarially determined using the projected benefits method. The attribution period for such cost begins the date of hire of the employee to the date the employee becomes fully eligible to receive the benefits. The Organization determines its discount rates using the single rate which most closely produces the obligation determined using the spot rate yield curve prepared by Fiera Capital in co-operation with the Canadian Institute of Actuaries.

No assets have or are expected to be accumulated for this plan. Prior period employee service costs resulting from plan amendments are expensed in the period of the plan amendment.

The Organization is part of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. There is insufficient information to apply defined benefit plan accounting. Accordingly the Organization is not able to identify its share of the plan assets and liabilities, and therefore, the Organization uses defined contribution accounting for this plan.

As such, the Authority's contributions to the defined contribution plan are expensed as incurred.

Tangible capital assets

Tangible capital assets are initially recorded at cost based on historical cost accounting records. Contributed tangible assets are recorded at their fair value at the date of contribution.

When conditions indicate that a tangible capital asset no longer contributes to the Organization's ability to provide goods and services, or that the value of future economic benefits associated with a tangible capital asset is less than its net book value, the Organization reduces the cost of the asset to reflect the decline in its value. Write-downs of tangible capital assets are not reversed.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Tangible capital assets *(Continued from previous page)*

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Buildings	straight-line	20 to 50 years
Infrastructure	straight-line	5 to 50 years
Vehicles	declining balance	3 to 5 years
Power equipment	declining balance	5 to 20 years
Equipment	declining balance	4 to 10 years

Long-lived assets and discontinued operations

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Authority performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from its use and disposal. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using quoted market prices. Any impairment is included in surplus (deficit) for the year.

Revenue recognition

Grants

Revenue is recognized as it becomes receivable under the terms of applicable grant agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position in the year of receipt.

Levies

Municipal operating levies are recognized in the year they are levied to member municipalities and capital or special levies are recognized as funds are utilized on the applicable projects.

Other revenue

Donations are recognized when received. Interest and property rent are recognized when earned. Fees and other revenues are recognized when they are invoiced and collection is reasonably assured.

Segments

The Organization conducts its business through 12 reportable segments, which have been further described in Note 15.

These operating segments are established by senior management to facilitate the achievement of the Organization's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

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

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

3. Accounts receivable

	2024	2023
Accounts receivable	85,386	37,937
HST rebate receivable	164,289	48,858
	<u>249,675</u>	<u>86,795</u>

Included in the above is \$26,178 (2023 - \$14,172) from member municipalities.

4. Note receivable

Loans receivable consists of the following:

	2024	2023
Loan receivable from the Laurentian Ski Hill Snowboarding Club, payable in annual installments of \$8,293, non-interest bearing, due in May 2026, secured by a general security agreement over all assets of Laurentian Ski Hill Snowboarding Club.	4,147	24,880

5. Bank indebtedness

The Authority has a demand operating line of credit with its Canadian chartered bank permitting advances to a maximum of \$300,000 bearing interest at the bank's prime lending rate plus 0.25%. The balance utilized on this line at year end was \$nil (2023 - \$nil).

6. Employee future benefits

At December 31, this liability consists of the following:

	2024	2023
Accrued vacation for active employees	39,764	49,370
Non-pension post-retirement benefits	110,840	79,392
	<u>150,604</u>	<u>128,762</u>

Non-pension post-retirement benefits are determined in accordance with accepted actuarial practice. The figures presented are from an actuarial valuation report dated December 31, 2024. Selected information about this plan is as follows:

Accrued benefit liability, beginning of year	79,392	71,425
Current service costs	4,503	4,289
Interest cost on obligation	3,872	3,678
Actuarial gains	31,473	-
Less: Benefit payments	(8,400)	-
Accrued benefit liability, end of year	<u>110,840</u>	<u>79,392</u>

Included in wages and salaries is a net benefit expense as follows:

Current service costs	4,503	4,289
Interest cost on obligation	3,872	3,678
Actuarial gains	31,473	-
Less: Benefit payments	(8,400)	-
	<u>31,448</u>	<u>7,967</u>

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

6. Employee future benefits *(Continued from previous page)*

Discount rate used at January 1	5%
Discount rate used at December 31	4.6%
Total value of plan assets	\$nil
Expected average remaining service life of active employees	7 years
Health & medical cost inflation trend	5.5% in first year reducing by 0.1% until 4% attained

7. Deferred revenue

	2024	2023
Balance, beginning of year	410,375	1,368,099
Contributions received	236,396	673,682
Amounts recognized to revenue	(583,049)	(1,631,406)
	63,722	410,375
Year-end balances consist of the following		
Municipal levies	27,800	282,975
Provincial grants	35,922	60,900
Other grants	-	66,500
	63,722	410,375

8. Long-term debt

	2024	2023
Loan payable, due June 2027, repayable in monthly installments of \$3,603 including interest at 4.65%	516,561	535,875

Principal repayments on long-term debt in each of the next three years are estimated as follows:

	Principal
2025	19,632
2026	20,564
2027	476,365
	516,561

9. Contingent liability

The Authority receives contributions from various government programs which may be subject to audit. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

10. Subsequent event

Subsequent to year end, the United States government announced new tariffs on imported goods. The Canadian government then announced retaliatory tariffs and other measures. This has caused significant economic uncertainty and the effects on the Authority are currently uncertain.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

11. Tangible capital assets

	Cost	Additions	Disposals	Accumulated amortization	2024 Net book value
Land	7,172,444	-	89,749	-	7,082,695
Buildings	4,027,106	22,582	-	1,578,090	2,471,598
Infrastructure	9,590,626	48,075	-	6,277,606	3,361,095
Equipment	742,603	24,287	-	568,785	198,105
Vehicles	275,612	-	-	205,272	70,340
Machinery and equipment	88,408	-	-	84,955	3,453
	21,896,799	94,944	89,749	8,714,708	13,187,286

	Cost	Additions	Disposals	Accumulated amortization	Net book value
Land	7,172,444	-	-	-	7,172,444
Buildings	3,900,099	127,007	-	1,498,725	2,528,381
Infrastructure	9,472,763	117,863	-	6,015,436	3,575,190
Equipment	637,879	104,724	-	533,820	208,783
Vehicles	275,612	-	-	175,723	99,889
Machinery and equipment	88,408	-	-	85,867	2,541
	21,547,205	349,594	-	8,309,571	13,587,228

Amortization expense of \$405,137 (2023 - \$412,525) was recorded in the statement of operations.

12. Accumulated operating surplus

Accumulated operating surplus consists of the following:

	2024	2023
General surplus (deficit)	131,978	(21,566)
Reserve - Septic building permit	201,631	279,788
Reserve - Laurentian Ski Hill Capital	95,334	155,020
Reserve - Laurentian Ski Hill Operating	50,789	50,789
Reserve - Land Acquisition	82,235	21,984
Reserve - MRCR	7,264	-
Reserve - Lands and Properties - Capital	175,778	-
Reserve - Water Resources Management - Capital	204,288	-
Invested in tangible capital assets	13,187,286	13,587,228
Amounts to be recovered from future revenues	(667,165)	(664,637)
	13,469,418	13,408,606

13. Laurentian Ski Hill Snowboarding Club

On December 1, 2004 the operation of the business segment known as Jack Pine Hill was transferred by way of legal agreement to the Laurentian Ski Hill Snowboarding Club, a local not-for-profit organization, for proceeds of \$nil. Under the terms of this agreement the Authority maintains legal title/ownership to a majority of the fixed assets of Jack Pine Hill and will provide the use of these assets to the Laurentian Ski Hill Snowboarding Club at an annual fee of \$30,305, plus an annual economic increase. This agreement expired on August 23, 2023, and has been temporarily extended by verbal agreement.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

14. Budget information

The disclosed budget information has been approved by the board of directors of the Authority at the board meeting held on December 13, 2023.

15. Pension Agreements

The Authority makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer pension plan, on behalf of full-time members of staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to nearly half a million 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, 2023 and that the most recent, December 31, 2024 annual report disclosed total going concern actuarial liabilities of \$142 billion (2023 - \$136 billion) in respect of benefits accrued for service with actuarial assets at that date of \$140 billion (2023 - \$131 billion) indicating a going concern actuarial deficit of \$2.9 billion (2024 - \$4.2 billion). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Authority to OMERS for 2024 were \$131,527 (2023 - \$170,230).

16. Segments

During the fiscal year, the Authority had 12 reportable segments. These segments are differentiated by major activities.

Capital Lands and Property – Major maintenance or capital expenditures on conservation lands or properties.

Conservation Areas and Lands – Revenue and expenses for activities that maintain, protect, repair facilities, and administer to NBMCA - owned properties and lands.

Corporate Services – Activities related to providing programs and services of NBMCA.

Corporate Services – Capital – Major Maintenance, capital expenditures, upkeep of Authority wide facilities and services that benefit multiple program areas.

Laurentian Ski Hill and Snowboarding Club – Laurentian Ski Hill Snowboarding Club funds (operating and capital) to support the ski hill functions, activities and capital requirements.

On Site Sewage System Program – Costs directly related to undertake private sewage system approvals, inquiries, and investigations per Ontario Building Code Part 8.

Source Water Protection – Activities to prepare for implementing source protection planning for the watershed through the Drinking Water Act.

Water Resources Management – Water Resources Management consolidates the watershed management projects of the NBMCA including; Flood Control, Erosion Control, Flood Forecasting, Ice Management and Water Quality.

Flood Control – Activities to operate, repair and maintain dams, weirs, pumps, and operate flood control lands.

Erosion Control – Activities involving the operation, maintenance and repair of erosion control structures and associated lands.

Flood Forecasting – Comprehensive flood forecasting and warning program to reduce risk of loss of life and property damage due to flooding. Includes the monitoring of weather and streamflow conditions, precipitation gauges, conducting snow surveys, decision making and issuing statements and warnings, member on spring freshet and dam safety related committees.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

16. Segments *(Continued from previous page)*

Water Quality – Activities related to water quality monitoring program including trends analysis.

Ice Management – Activities involving the monitoring and removal of ice at the Parks Creek Back flood Control Structure area for flood forecasting and prevention.

Water Resources Management – Capital – Water and erosion control infrastructure projects for major maintenance of and studies on flood and erosion control structures.

Watershed Municipal Programs – Those projects requested by member municipalities that are not Category 1 in nature.

Watershed Planning – Planning and development expenses including application review for natural hazards.

Watershed Support Programs – Those projects suggested to the members as being valuable to the watershed and in support of the NBMCA's mission and vision that are not Category 1 in nature.

17. Change in program names

Effective January 1, 2024, the Organization renamed and merged the programs as follows:

- Administration was renamed Corporate Services
- Central Services - Capital was renamed Corporate Services - Capital
- Conservation Lands was renamed Conservation Areas and Lands
- DIA Technical – Capital was merged with Water Resources Management and Watershed Planning
- Erosion Control was merged with Water Resources Management
- Flood Control was renamed Water Resources Management
- Flood Forecasting was merged with Water Resources Management
- Ice Management was merged with Water Resources Management
- Interpretative Centre was merged with Corporate Services and Corporate Services - Capital
- Integrated Watershed Management – Capital was merged with Water Resources Management - Capital
- Section 28 Regulations was merged with Watershed Planning
- Outreach was merged with Corporate Services
- Water Erosion Control Infrastructure – Capital was renamed Water Resources Management - Capital
- Water Quality was merged with Water Resources Management

The comparative figures were not reclassified to reflect these changes as the information required to reclassify the comparative figures was not available.

18. Financial Instruments

The Organization as part of its operations carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

North Bay - Mattawa Conservation Authority
Schedule 1 - Schedule of Consolidated Expenses by Object
For the year ended December 31, 2024

	2024	2023
Consolidated expenses by object		
Amortization	405,137	412,525
Bad debts	74	-
Bank charges and interest	54,680	54,465
Conservation levy	26,814	28,618
Consulting	67,762	125,710
Equipment rental	62,702	17,214
Insurance	103,806	89,735
Materials and supplies	344,092	215,124
Occupancy expenses and utilities	61,319	37,817
Office and general	52,064	49,868
Professional development	15,610	30,937
Professional fees	200,647	60,973
Promotion	1,796	609
Property tax	37,619	34,303
Repairs and maintenance	198,218	493,808
Salaries and benefits	2,044,321	2,271,885
Travel	61,228	69,133
	3,737,889	3,931,751

North Bay - Mattawa Conservation Authority **Schedule 2 - Schedule of Segmented Disclosure**

For the year ended December 31, 2024

	<i>Capital Lands and Property</i>	<i>Conservation Areas and Lands</i>	<i>Corporate Services</i>	<i>Corporate Services - Capital</i>	<i>Laurentian Ski Hill and Snowboarding Club</i>
Revenue					
Levies	236,685	371,000	143,442	-	260,010
Fees	-	-	5	-	-
Ministry of Environment	-	-	-	-	-
Ministry of Natural Resources	-	-	16,020	-	-
Other grants	-	-	-	-	-
Other revenue	-	101,500	11,583	-	51,497
Property rent	-	39,943	54,503	-	-
Interest	-	-	60,165	-	-
Donations	-	2,040	4,172	-	-
	236,685	514,483	289,890	-	311,507
Expenses					
Administration	7,935	205,806	(695,904)	-	25,000
Bad debts	-	-	74	-	-
Bank charges and interest	-	-	27,285	-	-
Conservation levy	-	-	26,814	-	-
Consulting	-	-	-	-	-
Equipment rental	-	-	1,253	-	-
Insurance	-	15,585	30,627	-	-
Legal settlements	-	-	67,686	-	-
Loss on disposal of tangible capital assets	-	-	14,749	-	-
Materials and supplies	-	14,231	9,265	-	313,676
Occupancy expenses and utilities	-	-	25,793	-	-
Office and general	-	-	21,780	-	-
Professional development	-	-	8,945	-	-
Professional fees	-	-	194,357	-	-
Promotion	-	-	1,119	-	-
Property tax	-	16,936	-	-	-
Repairs and maintenance	7,108	40,744	67,324	-	-
Salaries and benefits	20,881	201,629	600,254	4,131	-
Travel	276	2,674	39,043	-	-
	36,200	497,605	440,464	4,131	338,676
Surplus (deficit), before amortization	200,485	16,878	(150,574)	(4,131)	(27,169)
Amortization	24,707	53,705	30,260	-	32,517
Surplus (deficit)	175,778	(36,827)	(180,834)	(4,131)	(59,686)

North Bay - Mattawa Conservation Authority
Schedule 2 - Schedule of Segmented Disclosure

For the year ended December 31, 2024

	<i>On Site Sewage System Program</i>	<i>Source Water Protection</i>	<i>Water Resources Management</i>	<i>Water Resources Management - Capital</i>	<i>Watershed Municipal Programs</i>
Revenue					
Levies	-	-	478,684	245,000	23,197
Fees	934,506	-	-	-	-
Ministry of Environment	-	175,974	-	-	-
Ministry of Natural Resources	-	-	94,760	(1,000)	-
Other grants	-	-	25,031	-	-
Other revenue	60,975	-	159,326	5,374	-
Property rent	-	-	-	-	-
Interest	-	-	-	-	-
Donations	-	-	-	-	-
	995,481	175,974	757,801	249,374	23,197
Expenses					
Administration	258,929	4,152	183,494	2,645	3,975
Bad debts	-	-	-	-	-
Bank charges and interest	27,395	-	-	-	-
Conservation levy	-	-	-	-	-
Consulting	-	-	-	38,310	-
Equipment rental	6,362	232	54,855	-	-
Insurance	18,811	2,435	36,348	-	-
Legal settlements	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-
Materials and supplies	(589)	469	2,198	-	-
Occupancy expenses and utilities	20,512	12,462	2,552	-	-
Office and general	17,181	3,020	10,082	-	-
Professional development	6,271	-	-	-	-
Professional fees	5,500	790	-	-	-
Promotion	-	504	-	-	-
Property tax	-	-	20,683	-	-
Repairs and maintenance	9,227	1,490	72,324	-	-
Salaries and benefits	588,639	127,735	260,317	9,014	16,345
Travel	11,484	1,620	4,929	-	-
	969,722	154,909	647,782	49,969	20,320
Surplus (deficit), before amortization	25,759	21,065	110,019	199,405	2,877
Amortization	103,915	18,370	79,104	26,031	2,421
Surplus (deficit)	(78,156)	2,695	30,915	173,374	456

North Bay - Mattawa Conservation Authority
Schedule 2 - Schedule of Segmented Disclosure
For the year ended December 31, 2024

	<i>Watershed Planning</i>	<i>Watershed Support Programs</i>	2024
Revenue			
Levies	97,760	12,500	1,868,278
Fees	72,293	17,292	1,024,096
Ministry of Environment	-	-	175,974
Ministry of Natural Resources	22,690	-	132,470
Other grants	-	-	25,031
Other revenue	80,091	-	470,346
Property rent	-	-	94,446
Interest	-	-	60,165
Donations	-	24,116	30,328
	272,834	53,908	3,881,134
Expenses			
Administration	-	3,968	-
Bad debts	-	-	74
Bank charges and interest	-	-	54,680
Conservation levy	-	-	26,814
Consulting	14,476	14,976	67,762
Equipment rental	-	-	62,702
Insurance	-	-	103,806
Legal settlements	-	-	67,686
Loss on disposal of tangible capital assets	-	-	14,749
Materials and supplies	347	4,495	344,092
Occupancy expenses and utilities	-	-	61,319
Office and general	-	-	52,063
Professional development	394	-	15,610
Professional fees	-	-	200,647
Promotion	-	173	1,796
Property tax	-	-	37,619
Repairs and maintenance	-	-	198,217
Salaries and benefits	199,031	16,345	2,044,321
Travel	143	1,059	61,228
	214,391	41,016	3,415,185
Surplus (deficit), before amortization	58,443	12,892	465,949
Amortization	28,480	5,627	405,137
Surplus (deficit)	29,963	7,265	60,812

Mattawa Regional Ontario Provincial Police Detachment Board

Draft Agenda

June 25, 2025 held at the Mattawa Detachment Office

in the Meeting Room at 6:30 pm

1. Call to Order
2. Approval of the Agenda
3. Approval of the Minutes of March 26, 2025
4. Declaration of Conflict of Interest
5. Business Arising from the Minutes:
 - a. Elections – Chair and Vice-Chair
 - b. Criminal Record Checks
 - c. Official Name
 - d. Liability Insurance
 - e. 2025 – 26 Q1 Treasurer's Report
 - f. OPP Report Q1
 - g. Logo
 - h. OPP Satisfaction Survey
 - i. Detachment Local Action Plan Update
 - j. Secretary-Treasurer Support from Papineau-Cameron
 - k. Mandatory Board Member Training Solicitor General
 - l. Terms of Reference Comparison
 - m. Minimal Required Policies
 - n. 2025 Ontario Association of Police Services Board Membership and Membership Portal
 - o. Provincial Appointee
 - p. 2025-26 Workplan Review
 - q. Unpaid 2025-26 Municipal Levies
 - r. Year End Report to Municipalities
 - s. Meeting Dates 2025-26: September 24, 2025, December 10, 2025, March 25, 2026
6. New Business:
 - a. Land Acknowledgement
7. Consent Agenda
 - a. Minutes Regional Meeting
8. Adjournment

Mattawa Regional Ontario Provincial Police Detachment Board

Draft Minutes

March 26, 2025 held at the Mattawa Detachment Office
in the Meeting Room at 6:30 pm

Attendance: Beverly Bell (Mattawan), Inspector William McMullan, Teresa Taillefer (Member at Large, Chair), Laura Ross (Mattawa), Sargent Lianne St. Pierre

Regrets: Dean Grant (Calvin), Shelley Belanger (Papineau-Cameron),

1. Call to Order: That the meeting be called to Order at 6:30 pm
2. Approval of the Agenda: That the agenda be approved as presented with addition of attendance at the conference be added to new business.
MOTIONNED by: Laura Ross SECONDED by Beverly Bell CARRIED
3. Declaration of Conflict of Interest: No declaration was made.
4. Approval of the Minutes of September 25, 2025: That the minutes be approved as presented with addition of Lianne St. Pierre to the attendance list.
MOTIONNED by: Laura Ross SECONDED by Beverly Bell CARRIED
5. Business Arising from the Minutes:
 - a. Oath of Office: As per the Community Safety and Policing Act (2019), all members must have completed the Oath. Teresa Taillefer confirmed that copies of all Oaths are on file. No further action required.
 - b. Criminal Records Check: As per the Community Safety and Policing Act (2019) all members must have a criminal record check. A copy of the letter was sent to her. ACTION: Shelley Belanger will process an application asap.
 - c. Official Name: A copy of the minutes or by-law is required for the official name change. ACTION: Teresa Taillefer to forward a copy of the minutes to the OPP contact.
 - d. Email Address: The email address is mroppdb@gmail.com. Going forward members are to sent requests or any correspondence to this email.
 - e. Website: The website has been developed and is now live at <https://www.mattawaregionaloppdetachmentboard.com/>. The cellphone view needs some adjustments.
 - f. 2024 – 25 Q3 and Q4 Treasurer's Report: That the Q3 and Q4 treasurer's report be approved at presented.
MOTIONNED by: Beverly Bell SECONDED by: Laura Ross. CARRIED

- g. Ontario Provincial Police Q3 Report: Lianne St. Pierre reviewed the report.
- h. OPP Appreciation: Deferred
- i. Meeting Structure Policy: Deferred
- j. Letter to Municipalities: Deferred until obtain insurance

6. New Business:

- a. Logo: Once prepared by the OPP, the logo must go on the website.
- b. OPP Satisfaction Survey: Residents were sent a copy of the survey some time ago but this Board has not yet seen the results. ACTION: Lianne St. Pierre to follow up.
- c. Detachment Local Action Plan: The Board understood that a local plan would be shared some time this fiscal year. ACTION: Lianne St. Pierre to follow up.
- d. Secretary-Treasurer Position: OAPSB has, in their resource folder, copy of the requirements for this position. ACTION: Teresa to get a copy.
- e. Meeting with the Engagement/Training Officer Ontario Association of Police Service Boards (OAPSB): The material provided was shared with the group.
- f. OAPSB Board Drop In: There is a monthly virtual drop in for assistance.
- g. Mandatory Board Member Training – Solicitor General: All Board Members need to forward screenshots verifying that all the modules are done. ACTION: All members.
- h. Terms of Reference Comparison: The OAPSB Engagement/Training Officer suggested that the MROPPDB compare the Terms of Reference to the Terms Example provided. ACTION: Teresa to complete the comparison for presentation at the next meeting.
- i. Minimal Required Policies: The list was reviewed.
- j. 2025-26 Elections: The June Meeting is the beginning of the fiscal year and there will need to be an election for the Chair and Vice-Chair position.
- k. 2025-26 OAPSB Membership: The membership fee was paid at a cost of \$561.21. The fee was less than expected due to the size of our household population.
- l. Provincial Appointee: A public announcement should be made as soon as possible for the addition of this member. The OAPSB has honorarium rate to be used.

- m. 2025-26 Workplan: That the workplan be approved as presented.
MOTIONNED by Beverly Bell. SECONDED by: Laura Ross. CARRIED
- n. 2025-26 Draft Budget: That the budget be approved as presented.
MOTIONNED by Beverly Bell. SECONDED by: Laura Ross. CARRIED
- o. 2025-26 Levies: That the levies be approved as presented.
MOTIONNED by Beverly Bell. SECONDED by: Laura Ross. CARRIED
- p. Year End Report to the Municipalities: This is required. ACTION: Teresa Taillefer to prepare a draft for discussion.
- q. Conference: The Conference will be in June. ACTION: Teresa Taillefer to send out email to everyone to see if it works into anyone's agenda.
- r. Meeting Dates: June 25, 2025, September 24, 2025, December 10, 2025, March 25, 2026

7. Consent Agenda

- a. Email from OAPSB

8. Adjournment: That the meeting be adjourned at 8:15 pm. MOTIONNED by Beverly Bell.

Next Meeting: June 25, 2025

DRAFT Mattawa Regional Ontario Provincial Police Detachment Board Treasurer's Report

Quarter: 1 2025-2026

1. Income Statement

Revenue	April	May	June	Total
Levies	0	\$1,374.42	0	\$1,374.42
Other Income (interest)	\$0.01	\$0.01	\$0.01	\$0.03
Total Revenue	\$0.01	\$1,374.43	\$0.01	\$1,374.45

Expenses	April	May	June	Total
Scholarships	0	0	\$300.00	\$300.00
Liability Insurance Until September 2025	0	0	\$900.00	\$900.00
Liability Insurance September 2025	0	0	\$3,600.00	\$3,600.00
Non-Councillor Honarium	0	0	\$125.00	\$125.00
Secretary-Treasurer	0	0	\$125.00	\$125.00
Service Charge (Monthly fee -\$2.25 and bookkeeper fee -\$1.25)	\$3.50	\$3.50	\$3.50	\$10.50
Total Expenses	\$3.50	\$3.50	\$5,053.50	\$5,060.50

3. Balance in Bank Account at end of Quarter:

DRAFT Mattawa Regional Ontario Provincial Police Detachment Board Treasurer's Report

Beginning of Quarter (\$3,743.94) + Revenue (\$1,374.45) – Expenses (\$5,060.50) = \$57.89

4. Balance in Bank Account at end of Quarter: Notes and Disclosures

- Calvin and Mattawan levies received.
- Papineau-Cameron and Mattawa levies outstanding.
- Unaware at this time if there is tax on the liability insurance fees.
- Non-Counsellor Honorarium and Secretary-Treasure Fee to be issued after June 25, 2025 meeting.
- Interest and service charges are estimated.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2025-32

BEING A BYLAW TO CONFIRM THE PROCEEDINGS OF COUNCIL

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5 (1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Preamble

Council for the Corporation of the Municipality of Calvin ("Council") acknowledges that many of the decisions it makes during a meeting of Council, regular, special, or otherwise, are done by resolution. Section 5 (3) requires that Council exercise their powers by Bylaw.

Council further acknowledges that the passing of resolutions are more expedient than adopting Bylaws for each decision.

Decision

Council of the Corporation of the Municipality of Calvin decides it in the best interest of the Corporation to confirm its decisions by way of Confirmatory Bylaw.

Direction

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. The Confirmatory Period of this By-Law shall be for the Regular Council meeting of July 22, 2025, excluding Closed Meeting Agendas and Closed Meeting Minutes.
2. All By-Laws passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
3. All resolutions passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
4. All other proceedings, decisions, and directives of the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.
5. This Bylaw takes effect on the day of its final passing.

Read and adopted by Resolution 2025- this 22nd Day of July 2025.

MAYOR

CAO

