

ORDRE DU JOUR

Agenda

Séance régulière du conseil qui aura lieu
à 19 h, le mercredi 27 mai 2026
*Regular council meeting scheduled for Wednesday,
May 27, 2026 at 7:00 p.m.*

1. OUVERTURE CALL TO ORDER

- Reconnaissance des terres autochtones par la Mairesse / *Indigenous land acknowledgement by the Mayor;*

2. PRÉSENCE ROLL CALL

	In attendance	Absent	With Notice	Without Notice
Mayor Beverly Nantel				
Councillor Hélène Perth				
Councillor Julila Hemphill				
Councillor Krystel Lévesque				
Councillor Jr. Vallières				
CAO-Clerk				
Treasurer/Tax Collector				
Infrastructure Superintendant				
Misc. Municipal Employees				

3. APPEL ET DÉCLARATION D'INTÉRÊT PÉCUNIAIRE DECLARATION OF CONFLICT

4. ADOPTION DE L'ORDRE DU JOUR APPROVAL OF AGENDA

5. ADOPTION DES PROCÈS-VERBAUX
ADOPTION OF MINUTES

- 5.1 Procès-verbal daté du 13 mai 2026 de la réunion régulière du conseil municipal / *Regular Municipal Council meeting minutes dated May 13, 2026*; **(Resolution)**

6. DÉLÉGATIONS
DELEGATIONS

7. CORRESPONDANCE
CORRESPONDENCE

- 7.1 Comptes annuels consolidés pour l'exercice clos du 31 décembre 2025 du Conseil d'administration des services du district d'Algoma / *Algoma District Services Administration Board (ADSAB) consolidated financial statements for the year ended December 31, 2025*; et / and **(Information / Resolution)**
- 7.2 Demande de support concernant les répercussions négatives liées à des évaluations obsolètes / *Support request with regards to the negative impacts of outdated assessments*; et / and **(Support / Resolution)**
- 7.3 Résolution datée du 19 mai 2026 de la Corporation de la municipalité de Wawa au sujet d'une demande de support relative à la suppression des postes de conseillers scolaires proposée / *Resolution dated May 19, 2026, from the Corporation of the Municipality of Wawa with regards to a request for support concerning the proposed elimination of school board trustees*; et / and **(Support / Resolution)**
- 7.4 Résolution datée du 19 mai 2026 de la Corporation de la municipalité de Wawa au sujet d'une demande de support relative aux modifications proposées à la Loi sur l'accès à l'information et la protection de la vie privée (LAIPVP) / *Resolution dated May 19, 2026 from the Corporation of the Municipality of Wawa with regards to a request for support concerning proposed changes to the Freedom of Information and Protection of Privacy Act (FIPPA)*; **(Support / Resolution)**

8. RAPPORT DES COMITÉS ET DÉPARTEMENTS
REPORTS FROM COMMITTEES AND DEPARTMENTS

- 8.1 Rapport pour le conseil daté du 20 mai 2026 du Chef pompier au sujet de la nomination d'un nouveau pompier volontaire / *Council report dated May 20, 2026, from the Fire Chief with regards to the appointment of a new volunteer firefighter*; et / and **(Resolution)**

- 8.2 Discussion au sujet de la représentation au sein de la Santé publique Algoma pour Dubreuilville, White River et Wawa / *Discussion with regards to the Algoma Public Health representative for Dubreuilville, White River and Wawa*; et / and **(Resolution)**
- 8.3 Discussion générale concernant des sujets variés municipaux / *General discussion with regards to various municipal subjects*; **(Information / Resolution)**

9. RÉGLEMENTS
BY-LAWS

- 9.1 Arrêté-municipal no. 2026-23, étant un règlement visant à confirmer les travaux du Conseil de la Corporation du Canton de Dubreuilville à sa séance régulière tenue le 27 mai 2026 / *By-Law No. 2026-23, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 27, 2026*; et / and **(Resolution)**
- 9.2 Arrêté-municipal no. 2026-24, étant un règlement afin d'interdire et réglementer les nuisances publiques / *By-Law No. 2026-24, being a By-law to prohibit and regulate public nuisances*; **(Resolution)**

10. AJOUT
ADDENDUM

11. ASSEMBLÉE A HUIS CLOS
CLOSED SESSION

12. AJOURNEMENT
ADJOURNMENT



THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE

-MINUTES-

Regular Council Meeting held on
May 13, 2026, at 7:00 p.m.
Council Chambers

PRESENT: Councillor, H. Perth
Councillor, K. Lévesque
Councillor, J. Hemphill

ABSENT: Mayor, B. Nantel – with notice
Councillor, Jr. Vallières – with notice

STAFF: CAO-Clerk, Shelley B. Casey

**Deputy-Mayor K. Lévesque called the meeting to order at 7:03 p.m.
Councillor Hélène Perth declared a pecuniary interest during item 11.1.**

26-091 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the agenda for the regular municipal council meeting dated May 13, 2026, be adopted as submitted.

Carried

26-092 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to acknowledge and approve the following municipal council meeting minutes as submitted:

- Special Municipal Council meeting minutes dated April 9, 2026; and
- Regular Municipal Council meeting minutes dated April 22, 2026.

Carried

26-093 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the following be received as information only:

- 7.1 Algoma Public Health Board of Health meeting minutes dated February 25, 2026; and
- 7.2 Algoma District Services Administration Board (ADSAB) meeting minutes dated February 12, 2026; and
- 7.3 Letter dated April 22, 2026, from the Ministry of Municipal Affairs and Housing with regards to stormwater fees and charges.

Carried

26-094 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville has received the attached 2026 Sponsorship Proposal from the Dubreuilville Magpie Rod & Gun Club regarding their request for support for the upcoming Dubreuilville Magpie Walleye Derby, scheduled for June 13 and 14, 2026;

Therefore, be it resolved that the Municipal Council designates the vacant lots on the west side of Ste-Cécile Street (Magpie Point) for RV parking during the event. Additionally, the rental user fees for the Recreation Centre facilities shall be waived for this specific event, and the Dubreuilville Magpie Walleye Derby Committee shall be responsible for the regular cleaning and maintenance during the period of use.

Carried

26-095 Moved By: Councillor J. Hemphill
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached resolution dated May 5, 2026, from the Corporation of the Municipality of Wawa with regards to a request for support concerning amendments to be made to the Land Transfer Tax Act, as presented.

Carried

26-097 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated April 8, 2026, from the Northeast Superior Mayors Group with regards to a request for support concerning the extension of mandatory volunteer firefighter training, as presented.

Carried

26-098 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated April 1, 2026, from the City of Greater Sudbury with regards to a request for support concerning the designation of a Special Economic Zone, as presented.

Carried

26-099 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated April 20, 2026, from the Northeast Superior Mayors Group with regards to a request for support concerning the port development in Sault Ste. Marie as presented.

Carried

26-100 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached Health and Safety meeting minutes dated November 10, 2025, as presented.

Carried

26-101 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached Strongman Challenge Dubreuilville meeting minutes dated March 5 & 19, 2026 and April 1 & 14, 2026, as presented.

Carried

26-102 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached Dubreuilville Recreation Committee meeting minutes dated February 23, 2026, as presented.

Carried

26-103 Moved By: Councillor J. Hemphill
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and receives the attached letter dated May 7, 2026, from the Ministry of Emergency Preparedness and Response with regards to meeting the requirements in the EMCPA, Ontario Regulation 380/04, as presented.

Carried

26-104 Moved By: Councillor J. Hemphill
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached council report dated May 5, 2026, from the Fire Chief with regards to the resignation of a volunteer firefighter, Carl Chabot, as presented.

Carried

26-105 Moved By: Councillor J. Hemphill
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached council report dated May 5, 2026, from the Fire Chief with regards to the appointment of a new volunteer firefighter, Émilie-Rose Godon, as presented.

Carried

26-106 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that By-Law No. 2026-21, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 13, 2026, be adopted as presented.

Carried

26-107 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that By-Law No. 2026-22, being a By-law to regulate and prevent obstruction of access to Fire Hydrants, be adopted as presented.

Carried

26-108 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that we adjourn to go in closed session at 7:48 p.m.

11.1 The meeting is held for the purpose of discussing personal matters about an identifiable individual, including municipal or local board employees; (Municipal Act, 2001, S.O. 2001, c. 25, s. 239 (2) (b)).

Carried

26-109 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that we reconvene in regular municipal council meeting at 7:58 p.m.

Carried

Councillor Perth declared a pecuniary interest, vacated her seat and abstained from voting on resolution 26-110.

26-110 Moved By: Councillor K. Lévesque
 Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached Municipal Council Report dated May 12, 2026, submitted by the CEO-Clerk and the Treasurer/Tax Collector, regarding the employment of Madrix Bouchard for the temporary full-time Office Administrator position during an upcoming maternity leave, as presented.

Carried

Councillor Perth returned to her seat.

26-111 Moved By: Councillor H. Perth
 Seconded By: Councillor J. Hemphill

Whereas that this regular municipal council meeting dated May 13, 2026, hereby adjourn at 7:59 p.m.

Carried

Mayor

CAO/Clerk

Consolidated Financial Statements of

**ALGOMA DISTRICT SERVICES
ADMINISTRATION BOARD**

Year ended December 31, 2025

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Financial Statements

Year ended December 31, 2025

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of Algoma District Services Administration Board (the "Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board'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.

The finance committee 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 Board. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.



Chief Administrative Officer



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Algoma District Services Administration Board

Opinion

We have audited the consolidated financial statements of Algoma District Services Administration Board (the Entity), 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 losses for the year then 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 Entity as at December 31, 2025, and its consolidated results of operations, its consolidated remeasurement of gains and losses, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with the basis of accounting in Note 1.

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 auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 the basis of accounting in Note 1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



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- 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, slanted font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

May 7, 2026

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 13,419,540	\$ 10,868,012
Restricted investments (note 2)	806,245	826,231
Accounts receivable	890,509	1,040,157
Receivable from participating municipalities	66,369	312,165
	<u>15,182,663</u>	<u>13,046,565</u>
Financial Liabilities		
Accounts payable and accrued liabilities	4,037,897	3,743,283
Deferred revenue (note 3)	10,000	10,000
Construction credit facility (note 4)	878,333	-
Long-term debt (note 5)	9,050,055	9,694,445
Payable to Province of Ontario	6,939,695	3,104,938
Asset retirement obligations (note 7)	4,302,543	4,157,046
	<u>25,218,523</u>	<u>20,709,712</u>
Net debt	(10,035,860)	(7,663,147)
Non-Financial Assets		
Tangible capital assets (note 9)	29,172,005	24,502,775
Prepaid expenses	1,101,542	1,222,471
	<u>30,273,547</u>	<u>25,725,246</u>
Forgivable loans (note 6)		
Accumulated surplus is comprised of:		
Accumulated operating surplus	20,254,242	18,085,629
Accumulated remeasurement losses	(16,555)	(23,530)
Accumulated surplus (note 10)	<u>\$ 20,237,687</u>	<u>\$ 18,062,099</u>

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Operations and Accumulated Surplus

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

	Budget 2025 (note 8)	Actual 2025	Actual 2024
Revenue:			
Province of Ontario and Government of Canada	\$ 38,208,227	\$ 33,380,739	\$ 30,150,218
Municipalities	13,460,147	13,460,144	12,976,232
Other	745,013	1,243,934	957,775
Rental income	3,340,624	3,353,586	3,211,945
Total revenue	55,754,011	51,438,403	47,296,170
Expenses:			
Ontario Works and related	10,561,960	10,618,334	10,497,076
Children's Services	17,380,913	12,970,210	10,980,742
Housing Services	17,571,853	11,520,116	12,501,784
Emergency Medical Services	14,558,071	14,748,889	13,064,325
Board and related	122,200	103,987	113,173
Total expenses	60,194,997	49,961,536	47,157,100
Annual operating surplus (deficit) before the undernoted	(4,440,986)	1,476,867	139,070
Net assets acquired on assumption of control (note 14)	-	691,746	-
Annual operating surplus (deficit)	(4,440,986)	2,168,613	139,070
Accumulated surplus, beginning of year	18,085,629	18,085,629	17,946,559
Accumulated operating surplus, end of year	\$ 13,644,643	\$ 20,254,242	\$ 18,085,629

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Change in Net Debt

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

	Budget 2025 (note 8)	Actual 2025	Actual 2024
Annual surplus (deficit)	\$ (4,440,986)	\$ 2,168,613	\$ 139,070
Acquisition of tangible capital assets	(480,000)	(6,530,475)	(1,984,984)
Change in estimate of tangible capital assets			
- asset retirement obligation	-	(145,497)	(89,486)
Amortization of tangible capital assets	1,335,181	1,857,006	1,679,876
Amortization of tangible capital			
- asset retirement obligation	-	110,606	106,728
Loss on disposal of tangible capital assets	-	39,130	-
	(3,585,805)	(2,500,617)	(148,796)
Acquisition of prepaid expense	-	(1,101,542)	(1,222,471)
Use of prepaid expenses	-	1,222,471	963,925
Change in net financial liabilities excluding net remeasurement gains	(3,585,805)	(2,379,688)	(407,342)
Remeasurement gains	-	6,975	16,114
Change in net assets	(3,585,805)	(2,372,713)	(391,228)
Net debt, beginning of year	(7,663,147)	(7,663,147)	(7,271,919)
Net debt, end of year	\$ (11,248,952)	\$ (10,035,860)	\$ (7,663,147)

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Remeasurement Losses

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

	2025	2024
Accumulated remeasurement losses, beginning of year	\$ (23,530)	\$ (39,644)
Unrealized gains attributable to:		
Investments	6,975	16,114
Accumulated remeasurement losses, end of year	\$ (16,555)	\$ (23,530)

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Consolidated Statement of Cash Flows

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

	2025	2024
Cash and cash equivalents provided by (used in):		
Operating activities:		
Annual surplus	\$ 2,168,613	\$ 139,070
Item not involving cash:		
Amortization of tangible capital assets	1,857,006	1,679,876
Amortization of tangible capital assets - asset retirement obligation	110,606	106,728
Increase of asset retirement obligation excluding settlements	145,497	89,486
Increase of tangible capital assets - asset retirement obligations asset excluding amortization on tangible capital assets - asset retirement obligations	(145,497)	(89,486)
Loss on disposal of tangible capital assets	39,130	-
Net remeasurement gains	6,975	16,114
Net assets acquired on assumption of control	(691,746)	-
	3,490,584	1,941,788
Change in non-cash assets and liabilities:		
Accounts receivable	154,549	(335,996)
Receivable from participating municipalities	245,796	181,572
Prepaid expense	124,638	(258,546)
Accounts payable and accrued liabilities	287,491	83,954
Payable to Province of Ontario	3,834,757	(354,822)
Net change in cash and cash equivalents from operating activities	8,137,815	1,257,950
Capital activities:		
Cash used to acquire tangible capital assets	(5,920,475)	(1,347,003)
Cash acquired on assumption of control	80,259	-
	(5,840,216)	(1,347,003)
Financing activities:		
Advances on construction credit facility	878,333	-
Long-term debt principal repayments	(644,390)	(909,463)
	233,943	(909,463)
Net change in cash and cash equivalents	2,531,542	(998,516)
Cash and cash equivalents, beginning of year	11,694,243	12,692,759
Cash and cash equivalents, end of year	\$ 14,225,785	\$ 11,694,243
Cash and cash equivalents is defined as follows:		
Cash	\$ 13,419,540	\$ 10,868,012
Restricted investments	806,245	826,231
	\$ 14,225,785	\$ 11,694,243

During the year, tangible capital assets were acquired at an aggregate cost of \$5,920,475 (2024 - \$2,074,470) of which \$nil (2024 - \$637,981) were acquired by means of a capital lease.

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

The primary goal of the Algoma District Services Administration Board (the "Board") is to deliver integrated social services comprised of Ontario Works, Children's Services, Social Housing and Emergency Medical Services to the citizens of the District of Algoma.

The participating municipalities are as follows:

City of Elliot Lake
Town of Blind River
Town of Bruce Mines
Town of Thessalon
Village of Hilton Beach
Township of Dubreuilville
Township of Hilton
Township of Hornepayne
Municipality of Huron Shores
Township of Jocelyn
Township of Johnson
Township of Laird
Township of MacDonald, Meredith & Aberdeen Additional
Township of The North Shore
Township of Plummer Additional
Township of St. Joseph
Town of Spanish
Township of Tarbutt
Municipality of Wawa
Township of White River
Certain unincorporated areas in the District of Algoma

1. Significant accounting policies:

The consolidated financial statements of the Board are prepared by management in accordance with Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada except for the accounting policy below:

- Post retirement benefits for employees are recorded as an operating expense when used by employees. Post retirement benefits are not accrued as a liability for financial reporting purposes.

Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Reporting entities:

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Board.

These financial statements include Thessalon Non-Profit Housing Corporation, Blind River Non-Profit Housing Corporation, Michipicoten Non-Profit Housing Corporation, Township of St. Joseph Non-Profit Housing Corporation and PossAbility Community Homes.

All inter-entity transactions and balances between these entities have been eliminated.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(b) Basis of accounting:

Revenue and expense are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(c) Cash and cash equivalents:

Cash and cash equivalents are represented by cash on hand, cash on deposit in chartered banks and short-term investments which are readily convertible into a known amount of cash and are subject to an insignificant risk to changes in fair value.

(d) Financial instruments:

Financial instruments are classified into three categories: fair value, amortized cost or cost.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

Amortized cost

Amortized cost is measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the statement of operations and accumulated surplus and related balances reversed from the statement of remeasurement gains and losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(d) Financial instruments (continued):

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash and cash equivalents	Cost
Restricted investments	Fair value
Accounts receivable	Amortized cost
Receivable from participating municipalities	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost
Construction credit facility	Amortized cost
Payable to the Province of Ontario	Amortized cost

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(e) Leases:

Leases are classified as either a capital or operating lease. Leases that transfer substantially all of the benefits and inherent risks of ownership of property to the Board are accounted for as capital leases. At the time a capital lease is entered into, an asset is recorded together with its related long-term obligation to reflect acquisition and financing. Equipment recorded under capital leases is amortized on the same basis as described below. Payments under operating leases are expensed as incurred.

(f) 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.

(i) Tangible capital assets:

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

Asset	Useful Life – Years
Buildings	40
Leasehold improvements	5 – 15
Vehicles	5 – 7
Parking lots	10
Furniture and equipment	5 – 7
Start-up costs	3
Computer hardware and software	3

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 use.

(ii) Contributions of tangible capital assets:

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(g) Asset retirement obligations:

Asset Retirement Obligations (ARO) are provisions for legal obligations for the retirement of tangible capital assets that are either in productive use or no longer in productive use.

An ARO liability is recognized when, as at the financial reporting date:

there is a statutory, contractual or 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;
- a reasonable estimate of the amount can be made

A corresponding amount is added to the carrying value of the related tangible capital asset and is then amortized over its remaining useful life.

The estimated amounts of future costs to retire the asset is reviewed annually and adjusted to reflect the current best estimate of the liability. Adjustments may result from changes in the assumption used to estimate the amount required to settle the obligation. These amounts are recognized as an increase or decrease in the carrying amount of the asset retirement obligation liability, with a corresponding adjustment to the carrying amount of the related asset. If the related asset is no longer in productive use, all subsequent changes in the estimate of the liability for the ARO are recognized as an expense in the period incurred.

(h) Reserves and reserve funds:

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

(i) Revenue recognition:

Government transfers:

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized. A transfer with eligibility criteria is recognized as revenue when the transfer is authorized and all eligibility criteria have been met. A transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except where and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Board.

Rental income:

Rental income is recognized monthly when the units are occupied and if the amount to be received can be reasonably estimated and collection is reasonably assured.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

1. Significant accounting policies (continued):

(i) Revenue recognition (continued):

Other revenue:

Other revenues including certain user fees, contributions from other entities and interest are recognized as the Board satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations are recognized when the Board has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability.

The majority of Board revenues do not fall under the new PS 3400 accounting standard.

(j) Deferred revenue:

Deferred revenues represent subsidies and other revenues which have been received but for which the related services have yet to be performed or expenditures incurred. These amounts will be recognized as revenues in the fiscal year their purpose has been fulfilled.

(k) Use of estimates:

The preparation of the consolidated financial statements 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 dates of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets, valuation allowances for receivables and Canada – Ontario Affordable Housing Program Loans and estimation of liabilities for asset retirement obligations. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the statement of operations in the year in which they become known.

(l) Employee future benefits:

The Board makes contributions to the Ontario Municipal Employees' Retirement System plan (OMERS), a multi-employer pension plan, on behalf of most of its employees. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on length of service and rates of pay. Employees and employers contribute jointly to the plan.

Because OMERS is a multi-employer pension plan, the Board does not recognize any share of the pension plan deficit, as this is a joint responsibility of all Ontario municipalities and their employees. Employer's contributions for current and past service are included as an expense on the consolidated statement of operations and accumulated surplus.

Vacation entitlements are accrued for as entitlements are earned.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

2. Restricted investments:

The investments are restricted to the social housing capital reserve fund and are invested in Canadian short-term bond funds.

3. Deferred revenue:

The balances in the deferred revenue of the Board consist of:

	2025	2024
Developing Opportunities for Ontario Renters	\$ 10,000	\$ 10,000
Balance, beginning and end of year	\$ 10,000	\$ 10,000

4. Construction credit facility:

The construction credit facility is authorized to a maximum of \$3,500,000 (2024 - \$Nil), is repayable on demand, has interest calculated at bank prime minus 0.50% and is secured by a borrowing resolution. At December 31, 2025, the amount drawn against this facility is \$878,333 (2024 - \$Nil). The Board intends to repay the interim construction credit facility and enter into long-term financing upon completion of the related capital project.

Interest of \$13,553 (2024 - \$Nil) relating to the construction credit facility has been included in expenses on the consolidated statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

5. Long-term debt:

	2025	2024
3.85% mortgage payable in monthly instalments of \$5,457, including interest, due November 2026 secured by land and building in St Joseph Island, Ontario	\$ 58,891	\$ 120,826
4.49% mortgage payable in monthly instalments of \$4,344, including interest, due July 2027 secured by land and building in Thessalon, Ontario	79,550	126,986
3.70% mortgage payable in monthly instalments of \$16,621, including interest, due November 2027 secured by land and building in Michipicoten, Ontario	369,746	552,586
4.18% mortgage payable in monthly instalments of \$4,542, including interest, due November 2028 secured by land and building in Echo Bay, Ontario	511,853	544,407
4.18% mortgage payable in monthly instalments of \$7,642, including interest, due November 2028 secured by land and building in Dubreuilville, Ontario	915,986	968,539
5.85% mortgage payable in monthly instalments of \$10,813, including interest, due January 2029 secured by land and building in Thessalon, Ontario	1,911,217	1,929,871
3.24% mortgage payable in monthly instalments of \$8,694, including interest, due December 2031 secured by land and building in Wawa, Ontario	1,831,636	1,875,834
5.86% mortgage payable in monthly instalments of \$5,681, including interest, due March 2049 secured by land and building in Echo Bay, Ontario	870,411	887,684
4.19% mortgage payable in monthly instalments of \$11,203, including interest, due November 2050 secured by land and building in St Joseph Island, Ontario	2,077,621	2,127,625
	8,626,911	9,134,358
Capital lease obligation for equipment at an interest rate of 2.38% payable in monthly installments of \$1,319 including interest, due March 2029	423,144	560,087
	\$ 9,050,055	\$ 9,694,445

The minimum scheduled mortgage principal repayments for the next five years are as follows:

2026	\$ 521,908
2027	442,417
2028	243,106
2029	253,739
2030	264,854

Interest of \$348,288 (2024 – \$323,339) relating to mortgages has been included in expenses on the consolidated statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

5. Long-term debt (continued):

Capital leases are recorded at an amount equal to the present value of the minimum lease payments using the interest rate implicit in the lease. The following is a schedule of future minimum lease payments under capital leases for the next five years:

2026	\$	126,767
2027		129,822
2028		132,951
2029		33,604
2030		—

Interest of \$11,834 (2024 – \$13,296) relating to capital lease obligations has been included in expenses on the consolidated statement of operations.

6. Forgivable loans:

Canada-Ontario Affordable Housing Program (the “Program”) offers the Northern Housing and Homeownership component, which was established to encourage the repair of owned or rented housing in Northern Ontario. The Program, which include Phase 1, Phase 2, and Ontario Renovates components provides funding for certain housing repairs to low to moderate income residents of Northern Ontario in the form of a forgivable loan.

The loan period for Phase 1 is 20 years and is forgivable at a rate of 8% per annum for the first 10 years and 2% per annum for the remaining 10 years providing the borrower maintains ownership of the dwelling.

The loan period for Phase 2 and Ontario Renovates is 10 years and is forgivable at a rate of 10% per annum providing the borrower maintains ownership of the dwelling.

No loans were advanced under the program and no funding was received during the current or the prior year.

At December 31, 2025, \$219,609 (2024 – \$211,566) is included in the Payable to Province of Ontario as the Board is required to reinvest or return the funding of any amounts repayable by the borrower under this agreement. During the year, a total of \$92,713 (2024 – \$89,539) in loan balances were forgiven.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

7. Asset retirement obligations:

The Board discounts significant obligations where there is a high degree of confidence on the amount and timing of cash flows and the obligation will not be settled for at least five years from the reporting date. The discount and inflation rate is reflective of the risks specific to the asset retirement liability.

As at December 31, 2025, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

A reconciliation of the beginning and ending aggregate carrying amount of the ARO liability is below:

	2025	2024
Liabilities for Asset Retirement Obligations at beginning of year	\$ 4,157,046	\$ 4,067,560
Increase in liabilities reflecting changes in the estimate of liabilities ¹	145,497	89,486
Liabilities for Asset Retirement Obligations at end of year	\$ 4,302,543	\$ 4,157,046

¹ Reflecting changes in the estimated cash flows and the discount rate

The board made an inflation adjustment increase in estimates of 3.5%, based on updated Building Construction information as at December 31, 2025, to reflect costs as at that date.

8. Budget information:

The budget adopted by the Board for the 2025 year was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The chart below reconciles the approved budget with the budget figures as presented in these consolidated financial statements:

Where amounts were not budgeted for (ARO amortization and accretion expenses), the actual amounts for 2025 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

Surplus as per approved budget	\$ 33,339
Adjustments to adopted budget:	
Principal payments on long-term debt	289,223
Long-term debt advanced	(3,816,813)
Investment in tangible capital assets	480,000
Amortization of tangible capital assets	(1,335,181)
Amortization of tangible capital assets ARO	(110,606)
Net transfers to reserves and other	19,052
Budget per consolidated statement of operations and accumulated surplus (deficit)	\$ (4,440,986)

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

9. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Transfers and Disposals	Balance at December 31, 2025
Land	\$ 1,113,312	\$ 22,000	\$ -	\$ 1,135,312
Buildings	30,854,452	1,508,946	-	32,363,398
Vehicles	3,808,914	1,023,902	(320,621)	4,512,195
Parking lots	329,407	-	-	329,407
Furniture and equipment	1,632,446	221,773	-	1,854,219
Start-up costs	74,406	-	-	74,406
Computer hardware and software	782,959	26,737	-	809,696
Construction in process	224,919	3,872,614	-	4,097,533
	38,820,815	6,675,972	(320,621)	45,176,166
Equipment under capital leases	1,390,305	-	-	1,390,305
Total	\$ 40,211,120	\$ 6,675,972	\$ (320,621)	\$ 46,566,471

Accumulated Amortization	Balance at December 31, 2024	Amortization Expense	Disposals	Balance at December 31, 2025
Land	\$ -	\$ -	\$ -	\$ -
Buildings	10,260,611	957,784	-	11,218,395
Vehicles	2,492,535	582,536	(281,491)	2,793,580
Parking lots	261,247	7,335	-	268,582
Furniture and equipment	1,056,845	205,875	-	1,262,720
Start-up costs	74,406	-	-	74,406
Computer hardware and software	673,484	80,042	-	753,526
	14,819,128	1,833,572	(281,491)	16,371,209
Equipment under capital leases	889,217	134,040	-	1,023,257
Total	\$ 15,708,345	\$ 1,967,612	\$ (281,491)	\$ 17,394,466

	Net book value, December 31, 2024	Net book value, December 31, 2025
Land	\$ 1,113,312	\$ 1,135,312
Buildings	20,593,841	21,145,003
Vehicles	1,316,379	1,718,615
Parking lots	68,160	60,825
Furniture and equipment	575,601	591,499
Computer hardware and software	109,475	56,170
Construction in process	224,919	4,097,533
	24,001,687	28,804,957
Equipment under capital leases	501,088	367,048
Total	\$ 24,502,775	\$ 29,172,005

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2023	Additions	Transfers and Disposals	Balance at December 31, 2024
Land	\$ 1,113,312	\$ -	\$ -	\$ 1,113,312
Buildings	30,746,274	108,178	-	30,854,452
Vehicles	3,932,429	668,575	(792,090)	3,808,914
Parking lots	263,667	65,740	-	329,407
Furniture and equipment	1,984,056	283,883	(635,493)	1,632,446
Start-up costs	74,406	-	-	74,406
Computer hardware and software	697,765	85,194	-	782,959
Construction in process	-	224,919	-	224,919
	38,811,909	1,436,489	(1,427,583)	38,820,815
Equipment under capital leases	984,208	637,981	(231,884)	1,390,305
Total	\$ 39,796,117	\$ 2,074,470	\$ (1,659,467)	\$ 40,211,120

Accumulated Amortization	Balance at December 31, 2023	Amortization Expense	Disposals	Balance at December 31, 2024
Land	\$ -	\$ -	\$ -	\$ -
Buildings	9,338,408	922,203	-	10,260,611
Vehicles	2,842,740	441,885	(792,090)	2,492,535
Parking lots	257,199	4,048	-	261,247
Furniture and equipment	1,530,931	161,407	(635,493)	1,056,845
Start-up costs	74,406	-	-	74,406
Computer hardware and software	582,518	90,966	-	673,484
	14,626,202	1,620,509	(1,427,583)	14,819,128
Equipment under capital leases	955,006	166,095	(231,884)	889,217
Total	\$ 15,581,208	\$ 1,786,604	\$ (1,659,467)	\$ 15,708,345

	Net book value, December 31, 2023	Net book value, December 31, 2024
Land	\$ 1,113,312	\$ 1,113,312
Buildings	21,407,866	20,593,841
Vehicles	1,089,689	1,316,379
Parking lots	6,468	68,160
Furniture and equipment	453,125	575,601
Computer hardware and software	115,247	109,475
Construction in process	-	224,919
	24,185,707	24,001,687
Equipment under capital leases	29,202	501,088
Total	\$ 24,214,909	\$ 24,502,775

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

10. Accumulated surplus:

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

	2025	2024
Invested in tangible capital assets	\$ 29,172,005	\$ 24,502,775
Operating fund	(693,008)	1,184,410
Unfunded long-term debt and construction credit facility	(9,928,388)	(9,694,445)
Asset retirement obligation	(4,302,543)	(4,157,046)
Reserves and reserve funds (note 11)	6,006,176	6,249,935
	20,254,242	18,085,629
Accumulated rereasurement losses	(16,555)	(23,530)
	\$ 20,237,687	\$ 18,062,099

11. Reserves and reserve funds:

	January 1, 2025	Transfers to	Transfers from	December 31, 2025
Set aside for specific purposes by the Board:				
Reserves:				
Working funds	\$ 2,128,071	100,000	-	\$ 2,228,071
Social Housing Capital	2,094,494	312,332	(290,400)	2,116,426
Severance	374,552	-	-	374,552
Ambulances	516,042	480,000	(955,932)	40,110
	5,113,159	892,332	(1,246,332)	4,759,159
Reserve funds:				
Social housing capital reserve fund	722,688	130,663	(52,784)	800,567
Affordable housing capital reserve fund	414,088	54,293	(21,931)	446,450
2025 balances	\$ 6,249,935	1,077,288	(1,321,047)	\$ 6,006,176
2024 balances	\$ 6,111,356	1,058,950	(920,371)	\$ 6,249,935

12. Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 142 members of its 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 amount contributed to OMERS for 2025 was \$1,396,125 (2024 - \$1,269,056) for current service. This amount is included as an expense on the statement of operations.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

13. Expenditures by object:

Total expenditures by object are as follows:

	2025	2024
Salaries and benefits	\$ 16,084,266	\$ 16,575,787
Materials, supplies and services	31,535,983	28,458,074
Interest on long term debt and lease liabilities	373,675	336,635
Amortization	1,967,612	1,786,604
	<u>\$ 49,961,536</u>	<u>\$ 47,157,100</u>

14. Assumption of control of PossAbility Community Homes:

On January 1, 2025, the Board assumed control of PossAbility Community Homes (the "Corporation"), for no consideration, by virtue of 100% common board members. The results of the Corporation's operations have been included in the consolidated financial statements since that date.

The following table summarizes the carrying value of the assets and liabilities acquired at the date of assumption of control.

	January 1, 2025
Cash	\$ 80,260
Accounts receivable	4,901
Tangible capital assets	610,000
Prepaid expenses	3,709
Accounts payable and accrued liabilities	(7,124)
Net assets assumed	<u>\$ 691,746</u>

15. Financial risks and concentration of risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Board will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Board manages its liquidity risk by monitoring its operating requirements. The Board prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2024.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Board is exposed to credit risk with respect to the accounts receivable. The Board assesses, on a continuous basis, accounts receivable and provides for any amounts that are collectible in the allowance for doubtful accounts.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

15. Financial risks and concentration of risk (continued):

(c) Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Board is exposed to this risk mainly in respect of certain bank credit facilities.

The Board has interest rate exposure at renewal of credit facilities with fixed rates of interest and the variable rate on the construction credit facility.

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.

16. Future accounting standard adoption:

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of January 1, 2027 for the year ending December 31, 2027):

(i) New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- preparers to account for items, transactions and other events not covered by standards;
- auditors to form opinions regarding compliance with accounting standards;
- users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation of recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

16. Future accounting standard adoption (continued):

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of January 1, 2027 for the year ending December 31, 2027) (continued):

(ii) Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201- Financial Statement Presentation. The model is expected to be implemented retroactively with restatement of prior year amounts.

The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets- accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator

(iii) Reporting Model- PS 1202- Financial Statement Presentation:

- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets Liabilities
- Isolated financing transaction in the Cash Flow Statement

17. Segmented information:

The Algoma District Services Administration Board supports the development of health and self-sufficient communities through the innovative and responsive delivery of various social assistance programs. For reporting purposes the Board's financial activities are organized and reported by program.

Certain programs that have been separately disclosed in the segmented information, along with the services they provide are as follows:

Ontario Works and related:

Financial and employment assistance is provided to individuals in temporary financial need. The goals are to assist participants in achieving independence and self-reliance and to transition the participants to the workforce.

Children's services:

Child care funding is administered to child care operators within the district in accordance with the Child Care and Early Years Act.

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

Housing services:

The social housing program is responsible for the direct management of the public housing portfolio, the administration of the Non-profit and Urban and Native Housing projects within the district, administration of various federal and provincial housing programs, and the administration and maintenance of the central waiting list within the district.

Emergency medical services:

Emergency and non-emergency land ambulance services are provided within the district.

Board and related:

Administration of programs and services are managed by an administrative team which provides support for the ongoing services of the Board.

For each reported segment, revenue and expenses represent both the amounts that are directly attributable to the segment as well as amounts that can reasonably be allocated to the segment. Administration costs are allocated to the program based on an availability of funding as well as an estimate of their consumption of administrative services.

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

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

	Ontario Works	Children's Services	Housing Services	Emergency Medical Services	Board and Related	2025 Total
Revenues:						
Province of Ontario and Government of Canada	\$ 8,859,033	\$ 12,631,816	\$ 4,429,035	\$ 7,460,855	\$ -	\$ 33,380,739
Municipalities	1,648,542	1,028,635	4,143,013	6,517,754	122,200	13,460,144
Other	145,690	109,340	474,225	514,679	-	1,243,934
Rental income	-	-	3,353,586	-	-	3,353,586
	10,653,265	13,769,791	12,399,859	14,493,288	122,200	51,438,403
Expenses:						
Salaries and benefits	2,212,635	810,441	2,293,839	10,702,783	64,568	16,084,266
Materials and services	82,874	32,400	4,134,711	876,118	39,419	5,165,522
Equipment and vehicles	-	-	-	756,063	-	756,063
Employment related costs	329,014	-	-	-	-	329,014
Transfers to recipients and service providers	7,182,858	11,732,393	3,336,390	-	-	22,251,641
Amortization of tangible capital assets	156,644	21,197	869,249	920,522	-	1,967,612
Administration costs	654,309	373,779	885,927	1,493,403	-	3,407,418
	10,618,334	12,970,210	11,520,116	14,748,889	103,987	49,961,536
Net assets acquired on assumption of control (note 15)	-	-	691,746	-	-	691,746
Annual surplus (deficit)	\$ 34,931	\$ 799,581	\$ 1,571,489	\$ (255,601)	\$ 18,213	\$ 2,168,613

ALGOMA DISTRICT SERVICES ADMINISTRATION BOARD

Notes to Consolidated Financial Statements

Year ended December 31, 2025

17. Segmented information (continued):

	Ontario Works	Children's Services	Housing Services	Emergency Medical Services	Board and Related	2024 Total
Revenues:						
Province of Ontario and Government of Canada	\$ 8,717,189	\$ 9,953,579	\$ 4,515,965	\$ 6,963,485	\$ -	\$ 30,150,218
Municipalities	1,647,016	1,058,637	4,024,153	6,124,226	122,200	12,976,232
Other	2,053	29	818,965	136,728	-	957,775
Rental income	-	-	3,211,945	-	-	3,211,945
	10,366,258	11,012,245	12,571,028	13,224,439	122,200	47,296,170
Expenses:						
Salaries and benefits	2,129,100	726,403	2,137,963	9,405,033	66,028	14,464,527
Materials and services	212,689	69,392	4,169,593	889,762	47,145	5,388,581
Equipment and vehicles	-	-	-	677,592	-	677,592
Employment related costs	427,396	-	-	-	-	427,396
Transfers to recipients and service providers	6,787,378	9,827,064	4,387,246	-	-	21,001,688
Amortization of tangible capital assets	146,719	18,304	838,743	782,838	-	1,786,604
Administration costs	793,794	339,579	968,239	1,309,100	-	3,410,712
	10,497,076	10,980,742	12,501,784	13,064,325	113,173	47,157,100
Annual surplus (deficit)	\$ (130,818)	\$ 31,503	\$ 69,244	\$ 160,114	\$ 9,027	\$ 139,070

We kindly request that that Council call on the Government of Ontario to promptly move to update property assessments in the Province.

The following resolution has been drafted for Council's consideration at its next meeting:

- **WHEREAS** a well-functioning and up-to-date assessment system supports strong communities and makes the province an attractive place to invest; and
- **WHEREAS** property assessments in Ontario have not been updated in over a decade, making them the most outdated in Canada, while provinces such as Alberta and British Columbia update assessments annually to reflect current market conditions; and
- **WHEREAS** the prolonged pause in the reassessment cycle has created significant distortions in assessed values, resulting in inequities among property classes; and
- **WHEREAS** outdated assessments negatively impact investment decisions, economic competitiveness, municipal planning, and disproportionately affect independent small businesses; and
- **WHEREAS** reassessments are designed to be revenue neutral for the municipality, ensure fairness in taxation, maintain public confidence in the property tax system, and support long-term municipal financial planning; and
- **WHEREAS** a coalition of municipalities, chambers of commerce, tourism organizations, small businesses, and major property owners have called upon the Government of Ontario to update property assessments;
- **NOW THEREFORE BE IT RESOLVED THAT** the Council of **[Name of Municipality]** hereby calls upon the Premier of Ontario and the Minister of Finance to direct the Municipal Property Assessment Corporation to promptly resume the regular property assessment cycle; and
- **BE IT FURTHER RESOLVED THAT** a copy of this resolution be forwarded to the Honourable Doug Ford, Premier of Ontario; the Honourable Peter Bethlenfalvy, Minister of Finance; the Honourable Rob Flack, Minister of Municipal Affairs and Housing; the Association of Municipalities of Ontario; and the Municipal Property Assessment Corporation for their consideration and timely action.



Ontario's Tax Freeze: Costing Jobs, Raising Prices

Unfair property tax policies are placing a hidden tariff on consumers, driving up the cost of goods and putting immense pressure on small businesses. Local retailers, the backbone of our communities, are overtaxed, threatening jobs and economic stability across Ontario.



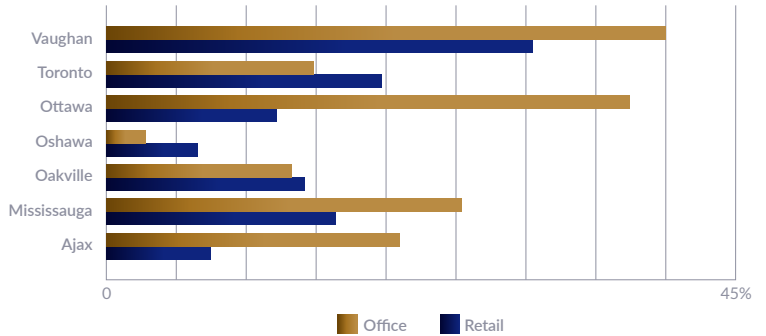
Who's Bearing the Hidden Consumer Tariff in Ontario?

Local Businesses, Unfairly Taxed

Unfair taxation is placing a hidden burden on local communities across Ontario. Independent businesses are overtaxed, driving up prices for consumers and putting jobs and livelihoods at risk. Residents are paying the price while trying to support their local retailers.

Residents want to support local businesses but are facing higher prices due to an outdated tax system that favors large properties. This province-wide issue is putting undue pressure on communities and demands immediate action.

Median Overtaxation



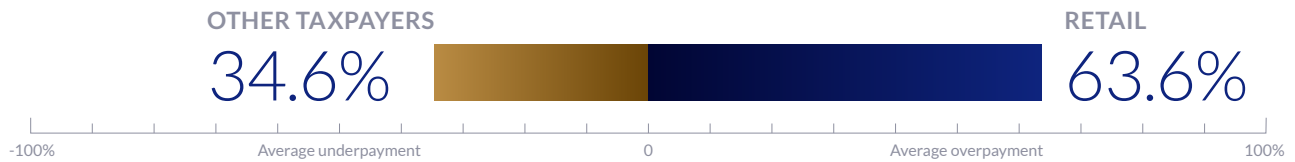
Retail and Office Tenants Overpay While Others Get a Pass

Ontario's outdated assessed values are putting jobs and local businesses at risk. Retail and office tenants are taxed based on inflated values, while other businesses get a pass—leaving everyday residents to make up the difference through higher prices.

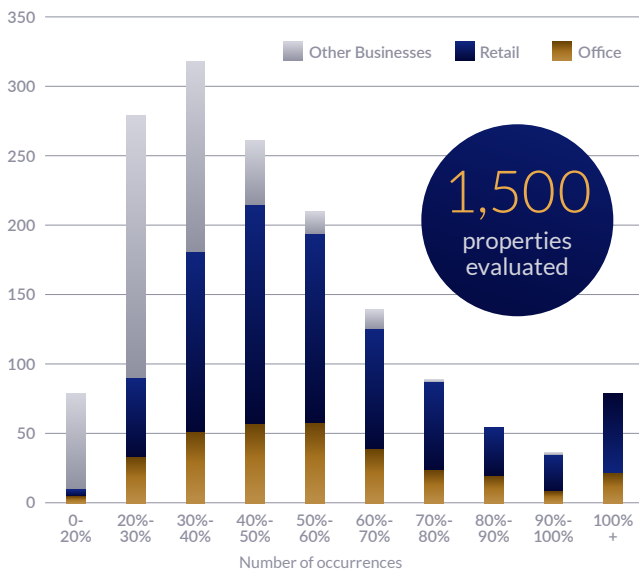
It's time to reassess and restore fairness.



% Under/Over Taxation

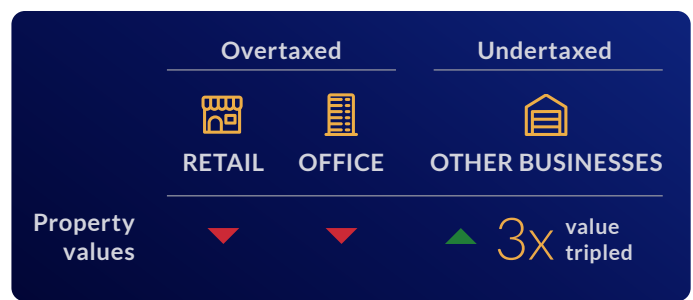


Assessed Value as % of Sale Price



Property Taxes Out of Sync with Reality

Ontario's property tax system is out of sync with market reality. Retail and office properties have declined in value, yet remain overtaxed, while other businesses—whose values have tripled—are undertaxed.



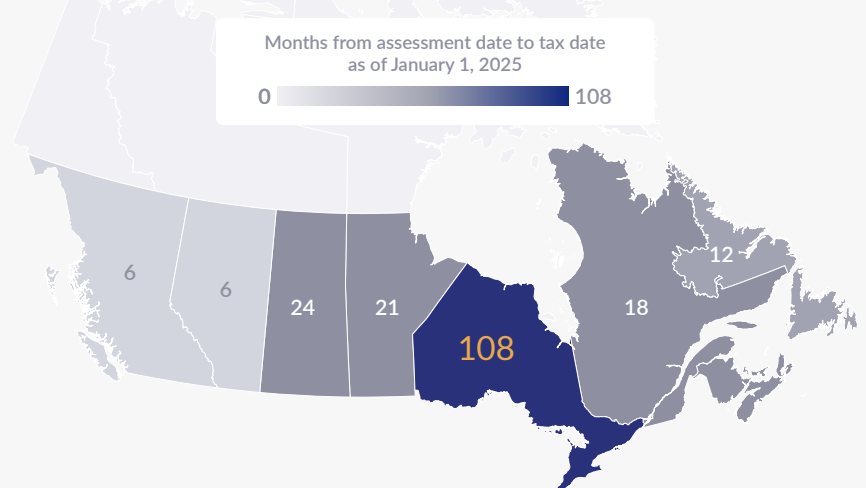
Without reassessment, struggling retail and office sectors face rising costs, lower occupancy, and mounting pressure.

The Only Province Without Reassessment Since the Pandemic

Ontario is the only province that hasn't reassessed property values since the pandemic. As of January 1st 2025, Ontario taxes were based on values that are 108 months in the past, while in the rest of Canada assessed values are 6-24 months in the past.

Regular reassessments give businesses the stability to plan and invest. Without it, struggling sectors like retail and office face uncertainty and discouraging costs.

How out of date are Ontario assessments?



It's Time to Reassess and Restore Fairness

Reassess Ontario's Properties:
Support Local Jobs and Economic Balance

Learn more at ryan.com



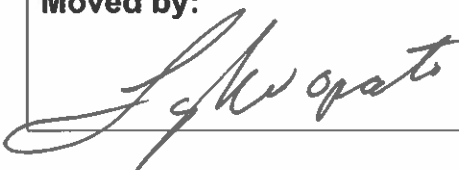
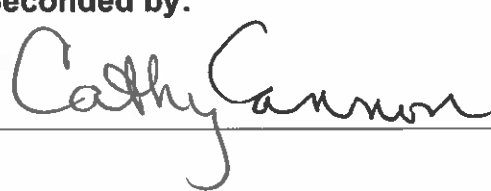


The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, May 19, 2026

Resolution # RC26104	Meeting Order: 4
Moved by: 	Seconded by: 

WHEREAS the Board of Trustees of the Durham District School Board has requested that a province-wide consultation process be undertaken prior to any governance changes or decisions that would result in the elimination of school board trustees; and

WHEREAS the potential elimination of elected school board trustees represents a significant and fundamental shift in Ontario's education governance structure; and

WHEREAS school board trustees serve as a longstanding and essential democratic link between local communities and the public education system, ensuring that community voices are reflected in decision-making processes; and

WHEREAS changes of this magnitude should not proceed without evidence-based research, transparency, and meaningful public engagement to fully understand potential impacts; and

WHEREAS the Municipality of Wawa recognizes the importance of local representation in addressing the diverse and unique needs of communities, including rural, remote, and Northern municipalities; and

WHEREAS the removal of school board trustees may result in unintended consequences that could negatively impact community representation, accountability, and responsiveness within the education system; and

WHEREAS transparency regarding the rationale, objectives, and anticipated outcomes of any proposed governance changes is essential to maintaining public trust and ensuring informed dialogue;



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Municipality of Wawa supports the request of the Durham District School Board for the Province of Ontario to undertake a comprehensive, province-wide consultation process prior to making any decisions regarding changes to school board governance, including the potential elimination of trustees;

AND FURTHER THAT the Council of the Corporation of Municipality of Wawa supports the call for an independent review by the Ombudsman's Office regarding the potential impacts of removing school board trustees, particularly with respect to fairness, openness, transparency, and accountability;

AND FURTHER THAT the Council of the Corporation of Municipality of Wawa urges the Province of Ontario to ensure that any future governance model maintains strong local representation and reflects the diverse needs of communities across the province, including Northern and rural municipalities;

AND FURTHER THAT a copy of this resolution be forwarded to the Premier of Ontario, the Minister of Education, the Ontario Ombudsman, the Durham District School Board, the Association of Municipalities of Ontario (AMO), local Members of Provincial Parliament, and all Ontario municipalities for their consideration and support.

RESOLUTION RESULT		RECORDED VOTE	
<input type="checkbox"/>	CARRIED	MAYOR AND COUNCIL	YES NO
<input type="checkbox"/>	DEFEATED	Mitch Hatfield	
<input type="checkbox"/>	TABLED	Cathy Cannon	
<input type="checkbox"/>	RECORDED VOTE (SEE RIGHT)	Melanie Pilon	
<input type="checkbox"/>	PECUNIARY INTEREST DECLARED	Jim Hoffmann	
<input type="checkbox"/>	WITHDRAWN	Joseph Opato	

Disclosure of Pecuniary Interest and the general nature thereof.

Disclosed the pecuniary interest and general name thereof and abstained from the discussion, vote and influence.

Clerk: _____

DEPUTY MAYOR - MITCH HATFIELD	CLERK - MAURY O'NEILL
<i>Mecheline Hatfield</i>	<i>Maury O'Neill</i>



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, May 19, 2026

Resolution # RC26106	Meeting Order: 6
Moved by: <i>Joseph Opato</i>	Seconded by: <i>Cathy Cannon</i>

WHEREAS the Township of Stone Mills passed Resolution No. 30-706-2026 opposing proposed changes to the Freedom of Information and Protection of Privacy Act (FIPPA) that would exclude records of the Premier, Cabinet Ministers, and their staff from public access requests;

AND WHEREAS the Township of Stone Mills has expressed concerns that the proposed amendments may reduce transparency and accountability in government;

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Municipality of Wawa hereby supports Resolution No. 30-706-2026 passed by the Township of Stone Mills regarding the proposed changes to the Freedom of Information and Protection of Privacy Act (FIPPA);

AND FURTHER THAT a copy of this resolution be forwarded to the Township of Stone Mills, Premier Doug Ford, the appropriate Provincial Ministers, local Members of Provincial Parliament, and Ontario municipalities.

RESOLUTION RESULT	RECORDED VOTE	YES	NO
<input type="checkbox"/> CARRIED	MAYOR AND COUNCIL		
<input type="checkbox"/> DEFEATED	Mitch Hatfield		
<input type="checkbox"/> TABLED	Cathy Cannon		
<input type="checkbox"/> RECORDED VOTE (SEE RIGHT)	Melanie Pilon		
<input type="checkbox"/> PECUNIARY INTEREST DECLARED	Jim Hoffmann		
<input type="checkbox"/> WITHDRAWN	Joseph Opato		

Disclosure of Pecuniary Interest and the general nature thereof.

Disclosed the pecuniary interest and general name thereof and abstained from the discussion, vote and influence.

Clerk: _____

DEPUTY MAYOR – MITCH HATFIELD	CLERK - MAURY O'NEILL
<i>Michelle Hatfield</i>	<i>Maury O'Neill</i>

Municipal Council Report



Date: May 20, 2026

Prepared By: Mr. Patrick Sigouin, Fire Chief

Reviewed By: Mayor and Members of Council

Report Title: Appointment of a New Firefighter: Caitlin Chicoine

Purpose: To seek Council approval for the appointment of Caitlin Chicoine as a firefighter with the Dubreuilville Volunteer Fire Department.

Background: Caitlin is employed as a Health & Safety Administrator at Alamos Gold Inc. During her first three (3) practice sessions, she demonstrated a proactive attitude and a strong willingness to learn. She has also volunteered with various community committees for the past 15 years, demonstrating her commitment to the community, and holds a valid First Aid with CPR/AED Level A certification.

Analysis/Discussion: This appointment will increase the department's volunteer membership to nine (9) members.

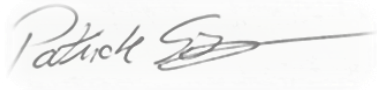
Funding: None.

Financial Implications: Members are compensated for participating in departmental activities in accordance with the Township's point-based policy.

Recommendation: That Council approve the appointment of Caitlin Chicoine as a firefighter with the Dubreuilville Volunteer Fire Department.

Attachments: None.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Patrick Sigouin", with a long horizontal flourish extending to the right. The signature is set against a light gray, rectangular background.

Mr. Patrick Sigouin

Fire Chief



By-Law No. 2026-23

Being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 27, 2026.

WHEREAS Section 9 of the Municipal Act, 2001, S.O. 2001, Chapter 25, 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; and

WHEREAS Section 5(1) of the Municipal Act, 2001, S.O. 2001, Chapter 25, provides that the powers of a municipal corporation are to be exercised by its Council; and

WHEREAS Section 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law; and

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Dubreuilville at the May 27, 2026, meeting be confirmed and adopted through a confirmatory by-law;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

1. The actions of the Council of the Corporation of the Township of Dubreuilville in respect of each recommendation and in respect of each motion and resolution passed, and other action taken by Council at the May 27, 2026, meeting is hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-Law.
2. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above-mentioned minutes or with respect to the exercise of any powers by the Council in the above-mentioned minutes, then this by-law shall be deemed for all purposes to be the by-law required for approving and authorizing and taking of any action authorized therein or thereby, or required for the exercise of any powers therein by the Council.
3. That the Mayor and the CAO-Clerk of the Corporation of the Township of Dubreuilville are hereby authorized and directed to do all things necessary to give effect to the said action of the Council or to obtain approvals where required and, except where otherwise provided, the Mayor and the CAO-Clerk are hereby directed to execute all documents necessary on behalf of the Corporation of the Township of Dubreuilville and to affix the Corporate Seal thereto.

4. That this By-law shall come into force and take effect upon the passing thereof.

READ a first, second and third time and be finally passed this 27th day of May 2026.

MAYOR

CAO-CLERK



By-Law No. 2026-24

Being a By-law to Prohibit and Regulate Public Nuisances

WHEREAS section 11(2) of the Municipal Act provides that a municipality may pass by-laws respecting the economic, social and environmental well-being of the municipality; health, safety and well-being of persons; protection of persons and property; structures, including fences and signs; and

WHEREAS section 23.1 of the Municipal Act provides that a municipality may delegate its powers and duties under that Act; and

WHEREAS for the purposes of subsection 23.2(4) of the Municipal Act it is the opinion of Council that the powers delegated pursuant to this By-law are of a minor nature; and

WHEREAS section 128 of the Municipal Act provides that, without limiting sections 9 and 11, a local municipality may prohibit and regulate with respect to public nuisances, including matters that, in the opinion of Council, are or could become or cause public nuisances; and

WHEREAS section 444 of the Municipal Act provides that a municipality may make an order requiring a person who contravened a by-law or who caused or permitted the contravention or the owner or occupier of the land on which the contravention occurred to discontinue the contravening activity; and

WHEREAS Council deems it appropriate to prohibit or regulate matters that are, or could become or cause public nuisances; and

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

SHORT TITLE

The by-law may be referred to as the “Nuisance By-law” and when so referenced includes all future amendments, unless otherwise specified.

PURPOSE

This by-law has been enacted to:

- a) safeguard the quality of our community;
- b) protect the safety, health and well-being of the public; and
- c) Ensure the ongoing preservation and respectful use of public and private property for the benefit of residents, visitors, and property owners within the Township.

DEFINITIONS

“**Township**” means the Corporation of the Township of Dubreuilville or the geographical location as the context requires;

“**Council**” means the Council of the Corporation of the Township of Dubreuilville;

“**Defecate**” means to expel feces from a body;

“**Graffiti**” means one or more letters, symbols, figures, images, etchings, scratches, inscriptions, stains or other markings howsoever made or affixed to a property that disfigure, deface or otherwise mark the property;

“**By-Law Enforcement Officer**” means a person appointed by Council as a Municipal Law Enforcement Officer or any other individual duly appointed to enforce this By-Law;

“**Person**” means an individual, business, firm, corporation, association, partnership, or any combination thereof;

“**Public Nuisance**” means an activity or activities, intentional or negligent in origin, which have detrimental impact on the use and enjoyment of properties in the vicinity of the premises;

“**Public Property**” means property owned by the Corporation of the Township of Dubreuilville; and

“**Urinate**” means to discharge or pass urine from the body;

General Prohibition

1. No person shall create, permit, or continue a nuisance within the Corporation of the Township of Dubreuilville.

SPECIFIC PROHIBITIONS

2. Without limiting Section 1, the following are deemed nuisances:

- a) No person shall without reasonable excuse engage in outdoor public urination and defecation;
- b) No person shall dump on public property;
- c) No person shall litter in a public place;
- d) No person shall emit, cause, or allow the emission of an excessive amount of smoke, dust, or airborne particulate matter in a public area, unless explicitly authorized by the Township;
- e) No person shall solicit or sell or attempt to solicit or sell any items, including but not limited to funds, in any public place unless authorized to do so by the Township;
- f) No person shall knock over or attempt to knock over, bench, fence, blue box or garbage container, or any other structure or object located on any public place;
- g) No person shall participate in a fight in any public place;
- h) No person shall mark or apply graffiti on any public place or private property without authorization from the owner of the property to which the graffiti is being applied;
- i) No person shall be in or on any public place which the Township has closed or deemed not to be used by the public for any reason;

- j) No person shall enter any Township work area or approach any meeting table of council or any committee or local board without the express permission of the Township;
- k) No person shall engage in any form of disruptive behavior in any public setting;
- l) No person shall damage or destroy or attempt to damage or destroy any public or private property; and
- m) No person shall cause or permit nuisance noise at any designated time.

APPLICATION

3. Notwithstanding any other provisions of this by-law, individuals may submit a Noise Exemption application concerning any source of noise that could be perceived as a public nuisance that can be found in Schedule “E” under By-Law 2023-29.

4. The application and all associated fees must be finalized in order to proceed with the specified activity.

5. A permit may be immediately revoked by the By-Law Enforcement Officer if there is an applicant or any person acting on the applicant’s behalf that:

- a) Provided false or misleading information on the application submitted;
- b) Violates this By-Law; or
- c) Violates any other Township by-law or policy.

INSPECTION

6. A By-Law Enforcement Officer may enter onto a property at any reasonable time for the purpose of conducting an inspection to assess the presence of a potential public nuisance, as defined by this By-Law.

7. For the purpose of conducting an inspection pursuant to section 6 of this By-Law, the Corporation of the Township of Dubreuilville may, in accordance with the provisions of s. 436 of the Municipal Act, 2001:

- a) Require the production for inspection of documents or things relevant to the inspection;
- b) Inspect and remove documents or things relevant to the inspection for the purpose of making copies or extracts;
- c) Require information from any person concerning a matter related to the inspection; and
- d) Alone or in conjunction with a person possessing special or expert knowledge, make examinations or take tests, samples or photographs necessary for the purposes of the inspection.

8. No individual shall interfere with or attempt to interfere with, or obstruct, any person exercising a power or carrying out a duty under this By-Law.

ORDER TO COMPLY

9. Where a By-Law Enforcement Officer has reasonable grounds to believe that a contravention of this By-Law has occurred, they may make an order to comply requiring the person who contravened this By-Law, or who caused or permitted the contravention, or the owner or occupier of the land on which the contravention occurred, to do work to correct the contravention.

10. An Order to Comply under section 9 of this by-law must be set out:

- a) Sufficient details regarding the violation are provided to accurately identify the nature of the violation and the specific location of the property where it took place;
- b) The work to be done; and
- c) The date by which the work must be done.

PENALTIES

11. Any person who contravenes a designated provision of this By-law is guilty of an offence, and, when given a Penalty Notice, in accordance with the Administrative Monetary Penalty System (herein after, "AMPS By-law"), be liable to pay to the Township an administrative penalty as set out in the schedules attached to the AMPS By-law (as amended from time to time).

SEVERABILITY

13. Should any section, clause or provision of this By-Law be declared to be invalid by a court of competent jurisdiction, such determination shall not affect the validity of the remaining parts of the By-Law, which shall continue in full force and effect.

14. That this By-Law shall come into force and take effect upon its reading and being passed.

READ a first, second and third time and be finally passed this 27th day of May 2026.

MAYOR

CAO-CLERK