The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

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ORDRE DU JOUR

Agenda

Séance régulière du conseil qui aura lieu
à 19 h, le mercredi 8 juillet 2026
Regular council meeting scheduled for Wednesday,
July 8, 2026 at 7:00 p.m.

1. OUVERTURE
CALL TO ORDER 7:02 p.m.

- 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	X			
Councillor Hélène Perth	X			
Councillor Julila Hemphill	X			
Councillor Krystel Lévesque	X			
Councillor Jr. Vallières	X			
CAO-Clerk	X			
Treasurer/Tax Collector	X			
Infrastructure Superintendant				
Misc. Municipal Employees				

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

None

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

w/addition item 10.1
item 10.2

5. ADOPTION DES PROCÈS-VERBAUX
ADOPTION OF MINUTES

5.1 Procès-verbal daté du 10 juin 2026 de la réunion régulière du conseil municipal / *Regular Municipal Council meeting minutes dated June 10, 2026*; **(Resolution)**

6. DÉLÉGATIONS
DELEGATIONS

6.1 Jennifer Archambault de BDO Canada LLP - Ébauche d'états financiers consolidés pour l'exercice clos le 31 décembre 2025 / *Jenniffer Archambault of BDO Canada LLP – Draft Consolidated Financial Statements for year ended December 31, 2025*; **(Resolution)**

7. CORRESPONDANCE
CORRESPONDENCE

7.1 Procès-verbal daté du 22 avril 2026 de la réunion du conseil de la Santé publique Algoma / *Algoma Public Health, Board of Health Meeting minutes dated April 22, 2026*; et / and **(Information / Resolution)**

7.2 Procès-verbal daté du 1 avril 2026 de la réunion du Groupe des maires nord-est-supérieur / *Northeast Superior Mayors Group meeting minutes dated April 1, 2026*; et / and **(Information / Resolution)**

7.3 Procès-verbal daté du 10 mars 2026 de la réunion du conseil d'administration du Missinaibi Forest Management Inc. / *Missinaibi Forest Management Inc. Board of Directors meeting minutes dated March 10, 2026*; et / and **(Information / Resolution)**

7.4 Inspection des projets relatifs aux herbicides pour les forêts de White River, Nagagami et Missinaibi / *Inspection of Herbicide Projects for White River, Nagagami and Missinaibi Forests*; et / and **(Information / Resolution)**

7.5 Rapport de fin de mandat de l'Ombudsman de l'Ontario / *Ombudsman of Ontario end-of-term report*; et / and **(Information / Resolution)**

7.6 Demande de support au projet de chauffage urbain de Biotech Forestry dans le district de Chapleau / *Request for support of the Biotech Forestry's Chapleau District Heating Project*; et / and **(Support / Resolution)**

7.7 Résolution datée du 26 mai 2026 du Canton de Armour, district de Parry Sound, au sujet d'une demande de support concernant les autoroutes 11 et 17 et le manque d'aires de repos suffisantes / *Resolution dated May 26, 2026, from the Township of Armour, District of Parry Sound, with regards to a request for support concerning Highways 11 and 17 lack of sufficient rest areas*; et / and **(Support / Resolution)**

7.8 Résolution datée du 16 juin 2026 de la Corporation de la municipalité de Wawa au sujet d'une demande de support concernant l'introduction de la "Loi Finlay" / *Resolution dated June 16, 2026, from the Corporation of the Municipality of Wawa with regards to a request for support concerning the introduction of « Finlay's Law »*; et / and **(Support / Resolution)**

7.9 Lettre datée du 2 juillet 2026 de la Ville de Caledon au sujet d'une demande de support concernant le financement et la mise en place de plans coordonnés pour lutter contre les maladies transmises par les tiques / *Letter dated July 2, 2026, from the Town of Caledon with regards to a request for support concerning funding and coordinated plans to combat tick borne diseases*; et / and **(Support / Resolution)**

7.10 Résolution de Northeastern Manitoullin & the Islands au sujet d'une demande de support concernant la qualité de l'huile utilisée pour le traitement de surface des routes / *Resolution from the Northeastern Manitoulin & the Islands with regards to a request for support concerning the quality of oil used for surface treatment of roads*; et / and **(Support / Resolution)**

7.11 Lettre datée du 19 juin 2026 du Groupe des maires nord-est-supérieur au sujet d'une demande de support concernant le programme pilote du centre de distribution alimentaire « Harvest Algoma Sub Hub » / *Letter dated June 19, 2026, from the Northeast Superior Mayors Group with regards to a request for support concerning the Harvest Algoma Sub Hub Food Distribution Centre Pilot Program*; **(Support / Resolution)**

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

8.1 Rapport municipal pour le conseil daté du 16 juin 2026, de la Directrice administrative – greffière, au sujet du règlement relatif à la délégation de pouvoirs en période de transition */ Municipal Council Report dated June 16, 2026, from the CAO-Clerk with regards to the Lame Duck Delegation of Authority By-Law*; et / and **(Resolution)**

8.2 Procès-verbaux datés du 4, 10 et 18 juin 2026 du comité Strongman Challenge Dubreuilville / *Strongman Challenge Dubreuilville committee meeting minutes dated June 4, 10 and 18, 2026*; et / and **(Resolution)**

8.3 Plan financier récemment révisé du réseau d'eau potable de Dubreuilville, préparé par l'Agence ontarienne des eaux */ Newly revised Dubreuilville Drinking Water System Financial Plan prepared by Ontario Clean Water Agency*; et / and **(Resolution)**

8.4 Discussion au sujet de l'horaire des réunions régulières du conseil municipal pour l'été 2026 / *Discussion with regards to the schedule for the summer 2026 regular municipal council meetings*; et / and **(Resolution)**

8.5 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. 2026-28, étant un règlement visant à confirmer les travaux du Conseil de la Corporation du Canton de Dubreuilville à sa séance régulière tenue le 8 juillet 2026 / *By-Law No. 2026-28, 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 July 8, 2026*; et / and **(Resolution)**

9.2 Arrêté-municipal no. 2026-29, étant un règlement afin de désigner des membres du conseil municipal et des agents municipaux pour siéger au sein de diverses comités et nommer une adjointe à la mairesse / *By-Law No. 2026-29, being a By-law to name members of council and municipal employees to various committees and appoint a Deputy-Mayor*; et / and **(Resolution)**

9.3 Arrêté-municipal no. 2026-30, étant un règlement afin de déléguer certaines compétences en matière financière et de gestion du personnel à la Directrice administrative – greffière municipale pendant une période où le Conseil municipal est en fin de mandat / *By-Law No. 2026-30, being a By-law to delegate certain financial and staffing authorities to the Chief Administrative Officer (CAO) – Clerk during a « Lame Duck » Council period*; et / and **(Resolution)**

9.4 Arrêté-municipal no. 2026-31, étant un règlement visant à abroger le règlement n° 2003-32 / *By-Law No. 2026-31, being a By-law to repeal By-Law No. 2003-32*; et / and **(Resolution)**

9.5 Arrêté-municipal no. 2026-32, étant un règlement visant à établir des règles et des tarifs précis pour les déplacements effectués dans le cadre des activités municipales / *By-Law No. 2026-32, being a By-law to establish policies and specified rates for travelling on municipal business*; **(Resolution)**

9.6 Arrêté-municipal no. 2026-33, étant un règlement visant à interdire et réglementer les nuisances publiques / *By-Law No. 2026-3, being a By-law to prohibit and regulate public nuisances*; et / and **(Resolution)**

10. AJOUT
ADDENDUM

11. ASSEMBLÉE A HUIS CLOS
CLOSED SESSION

12. AJOURNEMENT
ADJOURNMENT

COUNCIL RESOLUTION

The Corporation of the Township of La Corporation du Canton de Dubreuilville

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Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-137**

Whereas that the agenda for the regular municipal council meeting dated July 8, 2026, be adopted as submitted with the addition of item 10.1 By-Law No. 2026-26 to opt-out of the Vacant Unit Rebate Program under section 364 of the Municipal Act, 2001, and item 10.2 Seed Home, retain lawyer for credit note refund.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
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Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-138**

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:

- Regular Municipal Council meeting minutes dated June 10, 2026.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE

-MINUTES-
Regular Council Meeting held on
June 10, 2026, at 7:00 p.m.
Council Chambers

PRESENT: Mayor, B. Nantel
Councillor, H. Perth
Councillor, J. Hemphill
Councillor, Jr. Vallières

ABSENT: Councillor, K. Lévesque – with notice

STAFF: CAO-Clerk, Shelley B. Casey

Mayor B. Nantel called the meeting to order at 7:02 p.m.

26-123 Moved By: Councillor H. Perth
Seconded By: Councillor Jr. Vallières

Whereas that the agenda for the regular municipal council meeting dated June 10, 2026, be adopted as submitted.

Carried

26-124 Moved By: Councillor H. Perth
Seconded By: Councillor Jr. Vallières

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:

- Regular Municipal Council meeting minutes dated May 27, 2026.

Carried

26-125 Moved By: Councillor H. Perth
Seconded By: Councillor Jr. Vallières

Whereas that the following be received as information only:

7.1 Algoma Public Health, Board of health meeting minutes dated March 25, 2026.

Carried

26-126 Moved By: Councillor Jr. Vallières
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated June 2, 2026, from Clearview Township with regards to a request for support concerning vacant commercial storefront tax, as presented.

DEFEATED

26-127 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 May 29, 2026, from the Corporation of the County of Prince Edward with regards to a request for support concerning sustainable funding for Public Health Units, as presented.

Carried

26-128 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 letter dated May 28, 2026, from the Corporation of the Township of Larder Lake with regards to a request for support concerning the establishment of a Northern Ontario Policing Grant, as presented.

Carried

26-129 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 municipal council report dated June 2, 2026, from the CAO-Clerk with regards to the proposed new summer office hours, as presented.

Carried

26-130 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 Strongman Challenge Dubreuilville committee meeting minutes dated May 14 and 28, 2026, as presented.

Carried

26-131 Moved By: Councillor H. Perth
Seconded By: Councillor Jr. Vallières

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached municipal council report dated June 6, 2026, from the Infrastructure Superintendent with regards to providing additional funding for the helipad and point area enhancement project within the 2026 budget, as presented.

Carried

26-132 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 cancel the regular municipal council meeting set for Wednesday, June 24, 2026.

Carried

26-133 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that By-Law No. 2026-25, 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 June 10, 2026, be adopted as presented.

Carried

26-134 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that By-Law No. 2026-26, being a By-law to opt-out of the vacant unit rebate program under section 364 of the Municipal Act, 2001, be read a first and second time, as presented.

Carried

26-135 Moved By: Councillor H. Perth
Seconded By: Councillor J. Hemphill

Whereas that By-Law No. 2026-27, being a By-law to set Mayor and Councillors Remunerations, be adopted as presented.

Carried

26-136 Moved By: Councillor Jr. Vallières
Seconded By: Councillor J. Hemphill

Whereas that this regular municipal council meeting dated June 10, 2026, hereby adjourn at 7:49 p.m.

Carried

Mayor

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

CAO-Clerk

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
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Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-139**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached draft consolidated financial statements for the year ended December 31, 2026 prepared by BDO Canada LLP, as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of Dubreuilville
Consolidated Financial Statements
For the year ended December 31, 2025

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DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Management's Responsibility for Financial Reporting

December 31, 2025

The accompanying consolidated financial statements of the The Corporation of the Township of Dubreuilville are the responsibility of management and have been approved by the Mayor and Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The municipality maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

_____ Mayor

_____ Treasurer

DRAFT SUBJECT TO CHANGE

Independent Auditor's Report

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

Qualified Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Dubreuilville (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2025 and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2025, and its consolidated results of operations, its consolidated changes in net financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Effective January 1, 2023, the Municipality was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of January 1, 2022. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2025 and 2024, tangible capital assets and the asset retirement obligation as at December 31, 2025 and 2024, and accumulated surplus as at January 1 and December 31 for both the 2025 and 2024 years.

In addition as set out in note 6, the Municipality continued to follow PS 3270 Solid Waste Landfill Closure and Post-Closure Liabilities which was no longer in effect when the above noted PS 3280 became applicable.

Our audit opinion on the financial statements for the year ended December 31, 2024 was modified accordingly because of the possible effects of the above noted items.

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 Consolidated Financial Statements* section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

DRAFT SUBJECT TO CHANGE

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Municipality'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 Municipality'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 consolidated 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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
July 8, 2026

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Consolidated Statement of Financial Position

December 31	2025	2024
Financial assets		
Cash	**$ 5,990,767**	$ 2,483,277
Short-term investments (Note 2)	**1,428,592**	1,448,521
Taxes receivable (Note 4)	**24,389**	23,927
Accounts receivable	**1,113,277**	2,162,241
	8,557,025	6,117,966
Liabilities		
Accounts payable and accrued liabilities	**572,619**	405,916
Deferred revenue	**88,358**	82,695
Accrued landfill closure and post-closure costs (Note 6)	**1,747,497**	2,245,927
Long term debt (Note 7)	**2,363,662**	2,444,588
	4,772,136	5,179,126
Net financial asset	**3,784,889**	938,840
Non-financial assets		
Tangible capital assets (Schedule 1)	**9,046,255**	9,624,315
Prepaid expenses and inventory of supplies	**79,898**	87,858
	9,126,153	9,712,173
Accumulated surplus (Note 8)	**$ 12,911,042**	$ 10,651,013

On behalf of the Council:

_____ Mayor

_____ Treasurer

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Consolidated Statement of Operations

For the year ended December 31	(Note 12) Budget	2025	2024
Revenue			
Taxation (Note 3)	$ 1,509,028	**$ 1,492,183**	$ 1,464,697
Government grants - Provincial	301,100	**663,406**	762,818
Government grants - Federal	19,408	**1,741**	72,375
User fees and service charges	3,202,280	**3,978,341**	3,207,051
Licences, permits and rents	18,991	**18,440**	18,840
Interest and penalties on taxes	14,500	**11,178**	14,423
Other, gains and losses	-	**(60,343)**	27,549
	5,065,307	**6,104,946**	5,567,753
Expenses			
General government	1,250,961	**1,237,072**	1,129,209
Protection services	546,470	**561,186**	376,778
Transportation services	540,687	**636,603**	583,562
Environmental services	802,185	**579,907**	1,435,459
Health services	120,597	**122,013**	112,420
Social and family services	85,137	**85,137**	83,203
Recreation and cultural services	454,749	**470,125**	444,423
Planning and development	236,181	**152,874**	257,902
	4,036,967	**3,844,917**	4,422,956
Annual surplus	1,028,340	**2,260,029**	1,144,797
Accumulated surplus, beginning of year	10,651,013	**10,651,013**	9,506,216
Accumulated surplus, end of year	$ 11,679,353	**$ 12,911,042**	$ 10,651,013

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Consolidated Statement of Change in Net Financial Assets (Debt)

For the year ended December 31	(Note 12) Budget	2025	2024
Annual surplus	$ 1,028,340	**$ 2,260,029**	$ 1,144,797
Acquisition of tangible capital assets	(186,523)	**(84,626)**	(608,882)
Amortization of tangible capital assets	569,818	**569,818**	585,279
Proceeds on sale of tangible capital assets	-	**92,868**	35,198
Impairment loss	-	**-**	245,414
Prepaid expenses and inventory of supplies	-	**7,960**	6,680
Net change in net financial assets	1,411,635	**2,846,049**	1,408,486
Net financial assets (debt), beginning of year	938,840	**938,840**	(469,646)
Net financial assets, end of year	$ 2,350,475	**$ 3,784,889**	$ 938,840

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Consolidated Statement of Cash Flows

For the year ended December 31	2025	2024
Operating transactions		
Annual surplus	**$ 2,260,029**	$ 1,144,797
Items not involving cash		
Amortization	**569,818**	585,279
Unfunded landfill site costs	**(498,430)**	140,207
	2,331,417	1,870,283
Changes in non-cash operating balances		
Taxes receivable	**(462)**	4,379
Accounts receivable	**1,048,964**	28,352
Inventories for resale	**-**	483
Prepaid expenses and inventories of supplies	**7,960**	6,680
Accounts payable and accrued liabilities	**166,703**	(337,033)
Deferred revenue	**5,663**	13,427
	3,560,245	1,586,571
Capital transactions		
Acquisition of tangible capital assets	**(84,626)**	(608,882)
Proceeds on sale of tangible capital assets	**92,868**	35,198
Impairment loss on construction-in-progress	**-**	245,414
	8,242	(328,270)
Investing transactions		
Acquisition of short term investments	**19,929**	(1,448,521)
Financing activities		
Repayment of loans	**(80,926)**	(78,969)
Net change in cash	**3,507,490**	(269,189)
Cash, beginning of year	**2,483,277**	2,752,466
Cash, end of year	**$ 5,990,767**	$ 2,483,277

DRAFT SUBJECT TO CHANGE

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

1. Significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board.

Basis of Consolidation These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality.

Cash and Equivalents Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	10 years
Buildings	20 to 40 years
Machinery and equipment	5 to 20 years
Vehicles	10 to 25 years
Furnishings and fixtures	5 to 10 years
Road infrastructure	15 to 25 years
Water treatment and distribution infrastructure	15 to 50 years
Wastewater collection and disposal infrastructure	10 to 50 years

The municipality holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits association with such property cannot be made.

Leased Assets Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the municipality, and the obligation, including interest thereon, is retired over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.

Solid Waste Landfill The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, discounted, adjusted for estimated inflation, and are charged to expense as the landfill site's capacity is used. Future events may result in significant changes to the estimated total expenses, capacity used, or total capacity and the estimated liability and would be recognized prospectively, as a change in estimate, when applicable.

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1. Significant accounting policies (continued)

Trust Funds

Funds held in trust by the municipality and their related operations are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.

Retirement Benefits and Other Employee Benefit Plans

The municipality provides pension benefit to specified employees through Ontario Municipal Employees Retirement Fund (OMERS) a multi-employer plan. Municipal contributions due during the period are expensed as incurred. The municipality provides other post-employment benefits. These costs accumulate over the period of service provided by employees and are determined using management's best estimates.

Government Transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue Recognition

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management’s best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Sales of service and other revenue is recognized on an accrual basis.

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general Municipality purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

DRAFT SUBJECT TO CHANGE

1. Significant accounting policies (continued)

Collection of Taxes on Behalf of Other Taxation Authorities

The municipality collects tax revenue on behalf of other entities**.** Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value. Portfolio investments are recorded at cost. A write down is recorded where there has been a loss in value that is other than a temporary decline.

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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

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2. Short term investments

Short term investments are comprised of two Guaranteed Investment Certificates (GIC's) both bearing interest at 2.97% and maturing April 2026.

3. Taxation

	2025	2024
Residential and multi-residential	**$ 1,148,285**	$ 1,105,313
Commercial and industrial	**442,915**	458,938
Taxation from other governments	**14,322**	14,206
	1,605,522	1,578,457
Deduct: amounts received or receivable for school boards	**(113,339)**	(113,760)
	$ 1,492,183	$ 1,464,697

Property tax billings are prepared by the municipality based on an assessment roll prepared by Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the municipality were reviewed and values established based on a common valuation date which was used by the municipality in computing the property tax billings. However, property tax revenue and taxes receivable of the municipality are subject to measurement uncertainty as ratepayers may appeal the values assessed.

4. Taxes receivable

	2025	2024
Current year levies	**$ 11,824**	$ 17,059
Prior year levies	**18,646**	22,119
Interest and penalties	**3,919**	4,749
Less: allowance for doubtful collection	**(10,000)**	(20,000)
	$ 24,389	$ 23,927

5. Bank loans and credit facilities

The municipality has available a four part credit facility with the Royal Bank of Canada.

Facility (1) - $200,000 revolving demand loan at prime plus 0.3%, to finance operations, all of which was unused at year end;
Facility (2) - $623,000 non-revolving loan for building renovation costs during construction, all of which was unused at year end;
Facility (3) - $350,000 term loan to refinance building renovation costs upon completion;
Facility (4) - $150,000 term loan to purchase road equipment.

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6. Landfill closure and post-closure liability

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain active and inactive landfill sites. Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance.

There are currently two landfills in the Municipality, one which has been closed and one new as of 2023. The present value of the Municipality's estimated future liability for this expense is recognized as the landfill site's capacity is used. The liability and annual expense is calculated based on the ratio of utilization to total capacity of the landfill site and the discounted estimated cash flows associated with closure and post-closure activities. The reported liability reflects a discount rate of 3%.

The liability is based on estimates and assumptions related to events extending over the remaining life of the landfill. One landfill has reached its full capacity and the other landfill is expected to reach its capacity in 25years. The estimated length of time needed for post-closure care is 30 years.

It is estimated that the total net present value of the cost to close and maintain the landfill sites is $3,731,160 (2024 - $4,248,849), of which $1,747,497 (2024 - $2,245,927) has been recognized to December 31, 2025. This balance to be funded from taxation, grants and/or other revenues.

7. Long term debt

	2025	2024
Ontario Infrastructure and Lands Corporation (OILC) loan, repayable $7,200 semi-annually including interest at 3.10%, due July 2028	**$ 34,382**	$ 47,413
Ontario Infrastructure and Lands Corporation (OILC) loan, repayable $61,797 semi-annually including interest at 2.34%, due November 2050	**2,329,280**	2,397,175
	$ 2,363,662	$ 2,444,588

Interest on the above loans amounted to $57,069 (2024 - 59,025).

Principal payments required on long term debt for the next five years and thereafter are approximately:

Year	**Amount**
2026	$ 82,931
2027	84,985
2028	79,894
2029	74,517
2030	76,271
Thereafter	1,965,064
	$ 2,363,662

DRAFT SUBJECT TO CHANGE

8. Accumulated surplus

Allocation of annual surplus

	2025	2024
Reserves and reserve funds	**$ 2,247,386**	$ 1,370,896
Equity in tangible capital assets	**(497,135)**	(178,040)
Unfunded landfill liabilities	**498,430**	(140,207)
Unfunded capital expenditures	**11,348**	92,148
	$ 2,260,029	$ 1,144,797

Accumulated surplus, end of year

Reserves set aside for specific purposes by Council		
Working funds	**$ 2,310,232**	$ 2,326,383
Replacement of equipment	**121,137**	118,137
Fire department	**82,249**	62,249
Water and sewer operating	**3,408,321**	1,649,701
Water and sewer capital	**777,768**	761,778
Cemetery	**1,632**	1,632
Recreation	**59,241**	48,732
Library	**-**	4,863
Unexpended funding	**31,674**	31,674
Future landfill closure and post-closure costs	**235,469**	243,469
Sub-total reserves	**7,027,723**	5,248,618
Reserve funds set aside for specific purposes by Council		
General	**420,000**	413,863
Fire department	**18,727**	10,497
Library	**-**	3,318
Unexpended funding (NORDS, OCIF, FCM)	**529,468**	101,375
Other	**63,872**	34,733
Sub-total reserve funds	**1,032,067**	563,786
Total reserves and reserve funds	**8,059,790**	5,812,404
Equity in tangible capital assets	**6,682,592**	7,179,727
Unfunded landfill liabilities	**(1,747,497)**	(2,245,927)
Unfunded capital expenditures	**(83,843)**	(95,191)
	$ 12,911,042	$ 10,651,013

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9. Employee benefits plans liabilities

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eligible 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 municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed $85,403 (2024 - $75,579) to the plan. As this is a multi-employer pension plan, these contributions are the municipality's pension benefit expense. Contribution amounts are determined by OMERS which adjusts rates to reflect actuarial requirements. Any surplus or deficit of the pension plan is not included in the municipality's financial statements.

The municipality provides continuing coverage of life insurance and health benefits for employees who are on long term disability or workers compensation. The municipality accrues the liability for these employee future benefits over the service periods in which the employees earn the benefits. The cost of these employee future benefits is determined using management's best estimate.

10. Funds held in trust

Funds held in trust by the municipality for cemetery care and maintenance amounting to $11,997 (2024 - $11,667) are not included in these financial statements but are reported upon separately.

11. Segmented information

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General government
The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

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

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11. Segmented information (continued)

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

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

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

Social and family
Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing.

Recreation and cultural
The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, arena, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information needs of the municipality's citizens through the provision of library services.

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

For each reported segment, revenues and expenses include 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.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the summary of significant accounting policies. For additional information see Schedule 2 - Consolidated Schedule of Segment Disclosure.

DRAFT SUBJECT TO CHANGE

12. Budget

The Financial Plan (Budget) By-Law adopted by Council on April 15, 2025 was not prepared on a basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of reserves and/or surpluses accumulated in previous years to increase current year revenues in excess of expenditures. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets (debt) include the following adjustments:

Financial Plan (Budget) Bylaw surplus for the year	$ -
Add:	
Acquisition of tangible capital assets	186,523
Principal payments on bank loan	80,926
Net inter-fund transfers to reserves	446,881
Less:	
Net inter-fund transfers from reserves	385,398
Amortization	(569,818)
Unfunded landfill liabilities	498,430
Budget surplus per statement of operations	$ 1,028,340

13. Financial instruments

The Municipality is exposed to credit risk and liquidity risk from its financial instruments. This note describes the Municipality's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Municipality is exposed to credit risk through its cash and accounts receivable.

The Municipality's maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as presented on the statement of financial position. The Municipality holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Municipality is exposed to credit risk in accounts receivable which includes government and other receivables. The Municipality measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts including managements on-going monitoring of outstanding accounts. In the opinion of management, the credit risk exposure in accounts receivable is considered to be moderate.

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13. Financial instruments (continued)

b) Liquidity risk

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

The Municipality reduces its exposure to liquidity risk by monitoring cash and investing activities and expected outflow through extensive budgeting and maintaining enough cash to repay trade creditors as payables become due. In the opinion of management, the liquidity risk exposure to the Municipality is low.

c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Municipality is mainly exposed to interest rate risk.

i) Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Municipality is exposed to this risk through its interest-bearing bank accounts.

The Municipality does not use derivative instruments to reduce its exposure to interest rate risk. In the opinion of management, the interest rate risk exposure to the Municipality is low.

There have not been any changes from the prior year in the Municipality's exposure to all of the above risks or the policies, procedures and methods it uses to measure these risks.

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The Corporation of the Township of Dubreuilville
Schedule 1 - Consolidated Tangible Capital Assets

For the year ended December 31, 2025

	Land	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in Progress	Total
Cost, beginning of year	$ 116,915	$ 3,182,365	$ 8,520,797	$ 2,493,735	$ 751,362	$ 173,248	$ 14,841,579	$ 305,406	$ 30,385,407
Additions	-	18,135	-	35,558	-	-	9,405	21,528	84,626
Disposals	(87,050)	-	(74,208)	-	(39,613)	(42,318)	(169,752)	-	(412,941)
Cost, end of year	29,865	3,200,500	8,446,589	2,529,293	711,749	130,930	14,681,232	326,934	30,057,092
Accumulated amortization, beginning of year	-	863,843	5,843,106	1,437,442	576,430	162,965	11,877,306	-	20,761,092
Amortization	-	94,107	250,817	95,938	31,578	1,689	95,689	-	569,818
Disposals	-	-	(68,861)	-	(39,613)	(41,847)	(169,752)	-	(320,073)
Accumulated amortization, end of year	-	957,950	6,025,062	1,533,380	568,395	122,807	11,803,243	-	21,010,837
Net carrying amount, end of year	$ 29,865	$ 2,242,550	$ 2,421,527	$ 995,913	$ 143,354	$ 8,123	$ 2,877,989	$ 326,934	$ 9,046,255

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Schedule 1 - Consolidated Tangible Capital Assets (Continued)

For the year ended December 31, 2024 (comparative figures)

	Land	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Furnishings and Fixtures	Infrastructure	Construction in Progress	Total
Cost, beginning of year	$ 87,069	$ 3,171,382	$ 8,520,797	$ 2,241,627	$ 751,362	$ 164,177	$ 14,708,352	$ 445,297	$ 30,090,063
Additions	29,846	10,983	-	320,232	-	9,071	133,227	105,523	608,882
Disposals	-	-	-	(68,124)	-	-	-	-	(68,124)
Cost, end of year	116,915	3,182,365	8,520,797	2,493,735	751,362	173,248	14,841,579	550,820	30,630,821
Accumulated amortization, beginning of year	-	763,347	5,585,199	1,367,808	544,852	160,749	11,786,784	-	20,208,739
Amortization	-	100,496	257,907	102,560	31,578	2,216	90,522	-	585,279
Disposals	-	-	-	(32,926)	-	-	-	-	(32,926)
Write-downs	-	-	-	-	-	-	-	245,414	245,414
Accumulated amortization, end of year	-	863,843	5,843,106	1,437,442	576,430	162,965	11,877,306	245,414	21,006,506
Net carrying amount, end of year	$ 116,915	$ 2,318,522	$ 2,677,691	$ 1,056,293	$ 174,932	$ 10,283	$ 2,964,273	$ 305,406	$ 9,624,315

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Schedule 2 - Consolidated Segment Disclosure

For the year ended December 31, 2025

	General Government	Protection	Trans-portation	Environ-mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	$ 741,417	$ 297,454	$ 114,227	$ -	$ 104,977	$ 85,488	$ 148,620	$ -	$ 1,492,183
Ontario grants	369,626	8,230	227,669	-	-	-	57,881	-	663,406
Canada grants	-	-	1,741	-	-	-	-	-	1,741
User fees and service charges	44,710	71,592	75,489	3,730,596	8,117	-	47,737	100	3,978,341
Licences, permits and rents	14,474	3,966	-	-	-	-	-	-	18,440
Interest and penalties on taxes	11,178	-	-	-	-	-	-	-	11,178
Other, gains and losses	(60,343)	-	-	-	-	-	-	-	(60,343)
	1,121,062	381,242	419,126	3,730,596	113,094	85,488	254,238	100	6,104,946
Expenses									
Salaries and benefits	593,461	163,953	207,342	114,268	2,074	-	77,780	113,240	1,272,118
Materials and supplies	183,605	92,702	62,320	164,578	2,703	-	29,142	4,727	539,777
Contracted services	397,641	244,791	238,874	(64,888)	4,505	-	86,377	34,907	942,207
Rents and financial	32,543	9,551	54,940	141,917	1,113	-	87,521	-	327,585
External transfers	-	-	-	-	108,275	85,137	-	-	193,412
Amortization	29,822	50,189	73,127	224,032	3,343	-	189,305	-	569,818
	1,237,072	561,186	636,603	579,907	122,013	85,137	470,125	152,874	3,844,917
Excess (deficiency) of revenue over expenses	$ (116,010)	$ (179,944)	$ (217,477)	$ 3,150,689	$ (8,919)	$ 351	$ (215,887)	$ (152,774)	$ 2,260,029

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Schedule 2 - Consolidated Segment Disclosure (Continued)

For the year ended December 31, 2024 (comparative figures)

	General Government	Protection	Trans-portation	Environ-mental	Health	Social and Family	Recreation and Cultural	Planning	Consolidated Total
Revenue									
Taxation	$ 327,009	$ 384,620	$ 133,037	$ -	$ 101,666	$ 85,488	$ 274,992	$ 157,885	$ 1,464,697
Ontario grants	316,827	-	197,973	183,104	-	-	64,914	-	762,818
Canada grants	34,434	-	4,461	-	-	-	-	33,480	72,375
User fees and service charges	172,486	34,852	63,518	2,876,538	8,997	550	33,085	17,025	3,207,051
Licences, permits and rents	16,630	2,210	-	-	-	-	-	-	18,840
Interest and penalties on taxes	14,423	-	-	-	-	-	-	-	14,423
Other, gains and (losses)	(242,390)	-	-	269,939	-	-	-	-	27,549
	639,419	421,682	398,989	3,329,581	110,663	86,038	372,991	208,390	5,567,753
Expenses									
Salaries and benefits	608,701	138,213	189,097	86,918	3,606	-	87,559	99,041	1,213,135
Materials and supplies	49,013	27,444	76,113	59,822	2,807	-	32,351	5,776	253,326
Contracted services	400,249	155,806	216,892	896,977	1,425	-	64,975	153,085	1,889,409
Rents and financial	41,718	9,505	35,259	149,324	890	-	61,559	-	298,255
External transfers	-	-	-	-	100,349	83,203	-	-	183,552
Amortization	29,528	45,810	66,201	242,418	3,343	-	197,979	-	585,279
	1,129,209	376,778	583,562	1,435,459	112,420	83,203	444,423	257,902	4,422,956
Excess (deficiency) of revenue over expenses	$ (489,790)	$ 44,904	$ (184,573)	$ 1,894,122	$ (1,757)	$ 2,835	$ (71,432)	$ (49,512)	$ 1,144,797

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Trust Funds
Financial Statements
For the year ended December 31, 2025

DRAFT SUBJECT TO CHANGE

Independent Auditor's Report

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

Opinion

We have audited the financial statements of the Trust Fund of The Corporation of the Township of Dubreuilville (the Trust Fund), which comprise the statement of financial position as at December 31, 2025 and the statement of continuity for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2025, and the continuity thereof 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 Trust Fund 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 these 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 Trust Fund'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 Trust Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust Fund'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.

DRAFT SUBJECT TO CHANGE

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 Trust Fund'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 Trust Fund'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 Trust Fund 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.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
July 8, 2026

DRAFT SUBJECT TO CHANGE

The Corporation of the Township of Dubreuilville
Trust Funds
Cemetery Care and Maintenance

Statement of Financial Position

December 31	2025	2024
Assets		
Current		
Cash	**$ 11,702**	$ 11,276
Liabilities		
Due to (from) operations	**$ (295)**	$ (391)
Fund Balance		
Capital	**11,997**	11,667
	$ 11,702	$ 11,276

Statement of Continuity

For the year ended December 31	2025	2024
Balance, beginning of year	**$ 11,667**	$ 11,352
Revenue		
Sale of plots and niches	**330**	115
Sale of markers	**-**	200
	330	315
Expenditures	**-**	-
Balance, end of year	**$ 11,997**	$ 11,667

DRAFT SUBJECT TO CHANGE

December 31, 2025

1. Significant accounting policies

Management's responsibility

The financial statements of the The Corporation of the Township of Dubreuilville Trust Fund are the representation of management and have been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgement and review.

Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting.

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

2. Nature of Trust Fund

The Cemetery Care and Maintenance Trust Fund was established in accordance with the Funeral, Burial and Cremation Services Act, 2002 for the care and maintenance of certain cemetery grounds.

3. Statement of changes in cash flows

A statement of changes in cash flows has not been provided since the sources and uses of cash are readily apparent from the information included in the financial statements.

4. Cash

Cash is represented by funds in deposit in chartered banks or investment portfolios.

DRAFT SUBJECT TO CHANGE

COUNCIL RESOLUTION

The Corporation of the Township of La Corporation du Canton de Dubreuilville

Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Julila Hemphill** **Resolution No. 26-140**

Whereas that the following be received as information only:

7.1 Algoma Public Health, Board of Health meeting minutes dated April 22, 2026; and

7.2 Northeast Superior Mayors Group meeting minutes dated April 1, 2026; and

7.3 Missinaibi Forest Management Inc. Board of Directors meeting minutes dated March 10, 2026; and

7.4 Inspection of Herbicide Projects for White River, Nagagami and Missinaibi Forests; and

7.5 Ombudsman of Ontario end-of-term report.

X

Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

Board of Health Meeting
MINUTES

Wednesday, April 22, 2026 - 5:00 pm
SSM Algoma Community Room | Videoconference

	BOARD MEMBERS	APH MEMBERS
PRESENT:	Sally Hagman Donald McConnell - 2nd Vice-Chair Luc Morrissette Sonny Spina Suzanne Trivers - Board Chair Natalie Zagordo	Dr. Jennifer Loo - Medical Officer of Health/CEO Dr. John Tuinema - Associate Medical Officer of Health & Director of Health Protection Kristy Harper - Director of Health Promotion & Chief Nursing Rick Webb - Director of Corporate Services Leslie Dunseath - Manager of Accounting Services Leo Vecchio - Manager of Communications Trina Mount - Executive Assistant

GUESTS: Nicole Lindahl, Manager of Oral Health; Adriana Romano, Dental Health Educator; KPMG
REGRETS: Julila Hemphill, Sonia Tassone, Jody Wildman-1st Vice-Chair

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1.0 Meeting Called to Order: 5:05 pm

a. Land Acknowledgment
b. Roll Call
c. Declaration of Conflict of Interest

S. Trivers welcomed the Board of Health members, read the land acknowledgment, took roll call, and asked for declarations of conflict of interest, to which none were declared.

2.0 Adoption of Agenda

RESOLUTION 2026-39
Moved: S. Hagman
Seconded: N. Zagordo

THAT the Board of Health agenda dated April 22, 2026, be approved as presented.

CARRIED

3.0 Delegations / Presentations

a. Healthy Smiles Ontario

Nicole Lindahl and Adriana Romano from the APH Oral Health program presented an overview of the Healthy Smiles Ontario program. Discussion took place. S. Spina offered to provide information about the previous referendum process regarding community-wide fluoridation.

4.0 Adoption of Minutes of Previous Meeting

RESOLUTION 2026-40
Moved: S. Spina
Seconded: N. Zagordo

THAT the Board of Health meeting minutes dated March 25, 2026, be approved as presented.

CARRIED

5.0 Business Arising from Minutes

The proposed resolution in support of alcohol labelling policy (BILL S-202) was read aloud; following which, Dr. Loo provided an overview and rationale for supporting the policy, Recommendations were said to mirror those of the Middlesex London Health Unit. Discussion took place. Further to a query around potential recipients of the endorsement, it was ultimately decided that APH staff could disperse per their discretion.

a. In Support of Alcohol Labelling Policy (Bill S-202)

RESOLUTION 2026-41	**Moved:** S. Hagman
	Seconded: D. McConnell

WHEREAS, more than half of the adults in Algoma (53.5%) aged 19 and older exceed drinking guidelines, and the prevalence of heavy drinking is 21.2%, compared to provincial prevalence of 16%;[16] AND

WHEREAS, alcohol is classified as a Group 1 carcinogen with a causal link to cancer;[12,13] AND

WHEREAS, many Canadians are unaware of:

- Alcohol's relationship to cancer risk, especially at low levels of consumption,
- What a standard drink of alcohol contains, and
- Guidance to reduce their alcohol risk;[14] AND

WHEREAS, alcohol is a legal product with associated health harms;[2,3] AND

WHEREAS, alcohol containers in Canada lack comprehensive health warning labels to inform consumers of the risks or ways to reduce the risks; AND

WHEREAS, labels are an effective tool to help consumers understand product risk.[1,9]

THEREFORE BE IT RESOLVED THAT the Board of Health for the District of Algoma Health Unit endorse MLHU's report and associated content (included in this summary report), recommending alcohol labelling for all alcohol manufactured or sold in Canada with:

1. Health Warnings: prominent, rotating warnings on all alcohol containers.

2. Canada's Guidance on Alcohol and Health: providing guidance for preventing or reducing consumption-related health risks.

3. Standard Drink Size: static standard drink information per container and per serving.

FURTHER THAT, the Board of Health for the District of Algoma Health Unit forward this summary report and resolution to the Standing Senate Committee on Social Affairs, Science, and Technology, in support of **Bill S-202.**

CARRIED

6.0 Reports to the Board

a. Medical Officer of Health and Chief Executive Officer Reports

MOH Report - April 2026

Dr. Loo reported on the Nurturing Algoma Symposium and the Planet youth Algoma initiative.

- Nurturing Algoma

The symposium, held in collaboration with local and academic partners, revealed that nearly one in four children in Algoma are at risk in at least one area of development, with the highest risks in social-emotional and communication domains. The importance of early intervention was emphasized and screening services and the expansion thereof were described.

- Planet Youth Algoma

Dr. Loo briefed on the initiative, highlighting community partnerships, funding efforts and the program's evidence-based approach to reduce youth substance use. The Board will be approached for decision once implementation/funding support is established, with the hopes of launching before summer.

RESOLUTION 2026-42	**Moved:** S. Spina **Seconded:** S. Hagman

THAT the report of the Medical Officer of Health and CEO for April 2026, be accepted as presented.

CARRIED

b. Finance and Audit

i. Finance and Audit Committee Chair Report

RESOLUTION 2026-43	**Moved:** L. Morrissette **Seconded:** N. Zagordo

THAT the April 8, 2026, report of the Finance and Audit Committee Chair be accepted as presented.

CARRIED

ii. Policy 02-05-090 - Donations & Sponsorship

RESOLUTION 2026-44	**Moved:** S. Hagman **Seconded:** D. McConnell

THAT the Board of Health approves, Policy 02-05-090 - Donations & Sponsorship as presented.

CARRIED

iii. Audited Financial Statements

Eric Pino, KPMG, presented the 2025 audited financial statements.

RESOLUTION 2026-45	**Moved:** S. Hagman **Seconded:** S. Spina

THAT the Board of Health accepts the Audited Financial Statements for the period ending December 31, 2025, as presented.

CARRIED

iv. APH Audit Findings Report

Eric Pino, KPMG, presented the 2025 audit findings, reporting a clean audit with no significant issues.

RESOLUTION 2026-46	**Moved:** S. Spina **Seconded:** L. Morrissette

THAT the Board of Health accepts the Audit Findings Report, as presented.

CARRIED

v. Unaudited Financial Statements ending February 28, 2026.

L. Dunseath provided an overview of the Financial Statements.

RESOLUTION 2026-47	**Moved:** S. Spina **Seconded:** N. Zagordo

THAT the Board of Health accepts the Unaudited Financial Statements for the period ending February 28, 2026, as presented.

CARRIED

7.0 New Business/General Business

Not applicable.

8.0 Correspondence - requiring action

Not applicable.

9.0 Correspondence - for information

a. Letter from Windsor-Essex County Health Unit, regarding position on Alcohol Labelling, dated March 12, 2026

b. alPHa - Letter of Congratulations - Reappointment of Dr. Kieran Moore as Chief Medical Officer of Health, dated March 27, 2026

c. Letter from Public Health Sudbury & Districts, regarding Healthy Smiles Ontario fee schedule and access to dental care for children and youth, dated March 31, 2026

ACTION: The APH Board of Health requested a letter be drafted for their review to address concerns about the Healthy Smiles Ontario fee schedule and access to dental care for children and youth.

d. Letter from Public Health Sudbury & Districts, regarding Public Health Sudbury & Districts 2026-2028 Risk Management Plan, dated March 31, 2026

e. Letter from Windsor-Essex County Health Unit, regarding advancing Bill C-63 (Online Harms Act) to Protect Children and Youth, March 31, 2026

f. Letter from Windsor-Essex County Health Unit, regarding Provincial Action to Protect Children and Youth from Online Harms, March 31, 2026

g. alPHa - Letter of Welcome - Dr. Joss Reimer in new role as Canada's new Chief Public Health Officer

10.0 Addendum

Not applicable.

11.0 In-Camera 6:31 pm

For discussion of labour relations and employee negotiations, matters about identifiable individuals, adoption of in camera minutes, security of the property of the board, litigation or potential litigation, information supplied in confidence to the Board of Health by the Province / Ministry of Health.

RESOLUTION 2026-48	**Moved:**	S. Hagman
	Seconded:	D. McConnell

THAT the Board of Health go in-camera.

CARRIED

12.0 Open Meeting 6:40 pm

Resolutions resulting from in-camera meeting.

RESOLUTION 2026-52	**Moved:**	S. Hagman
	Seconded:	N. Zagordo

THAT the Board of Health accepts the insurance package for the 2026/2027 year, as presented.

CARRIED

13.0 Meeting Evaluation

14.0 Announcements / Next Committee Meetings:

alPHa Workplace Health and Wellness Launch Lunch-and-Learn with GenWell
Friday, **May 1, 2026** @ 12:00 pm
Zoom

alPHa Elections at alPHa BOH Section Meeting
Tuesday, **May 5, 2026** at 2:00 pm
Zoom

Governance Committee Meeting
Tuesday, **May 5, 2026** @ 2:00 pm
SSM Algoma Community Room | Video Conference

Board of Health Meeting
Wednesday, **May 27, 2026**
SSM Algoma Community Room | Video Conference
SSM Algoma Community Room | Video Conference

Finance and Audit Committee Meeting
Wednesday, **June 3, 2026** @ 5:00 pm
SSM Algoma Community Room | Video Conference

alPHa 2026 Annual General Meeting and Conference
June 8-10, 2026
Toronto

15.0 Adjournment 6:44 pm

RESOLUTION 2026-53	**Moved:** S. Spina
	Seconded: D. McConnell

THAT the Board of Health meeting adjourns.

CARRIED



Suzanne Trivers, Chair
May 27, 2026
Date



Trina Mount, Executive Assistant
May 27, 2026
Date

Northeast Superior Mayors Group Meeting
Wednesday, April 1st, 2026 - 10:00 a.m.
Zoom

MINUTES

1. CALL TO ORDER & NOTE MEMBERS PRESENT

Mayor Pilon called the meeting to order at 10:04 am

Present	**Regrets**
Maury O'Neill, CAO/Clerk, Wawa	Bill Rosenberg – MPP Algoma-Manitoulin District
Mayor Melanie Pilon, Wawa	Mayor Jim Moffat, Manitouwadge
Jon Peroff, Deputy Mayor, Hornepayne	Joleen Keough, CAO, Manitouwadge
Manuela Batovanja, CAO/Clerk, Hornepayne	Mayor Cheryl Fort, Hornepayne
Mayor Tara Hart, White River	Whittney Roussey, CAO, White River
Réjean Raymond, Interim CAO, Chapleau	Shelley Casey, CAO, Dubreuilville
Mayor Ryan Bignucolo, Chapleau	
Mayor Beverly Nantel, Dubreuilville	
Heidi Trudeau, CDO, SECFDC	
Tracy Amos, General Manager, SECFDC	
Linda Bouchard-Berzel, MNEDG, Wawa	
Terry Sheehan, MP Algoma-Manitoulin	
Colin Campbell, Executive Assistant to Terry Sheehan, MP Algoma Manitoulin	
Robin Horwath -Executive Assistant to Bill Rosenberg, MPP Algoma-Manitoulin	

Guests

Graham Atkinson – Manager Business Development, Sault Ste. Marie

Claudio Faria – Hamilton-Oshawa Port Authority

Media: None

Public: None

2. **LAND ACKNOWLEDGEMENT**

3. **REVIEW OF ADDENDUM & APPROVAL OF AGENDA**

Moved by: Mayor Nantel **Seconded by: Deputy Mayor Peroff** **R.** Verbal

RESOLVED THAT the agenda for the Northeast Superior Mayors Group as of Wednesday, April 1st, 2026, be approved,

CARRIED.

4. **ANNOUNCEMENTS**

The Honourable Terry Sheehan let the group know of the $2,000,000 announcement made by FedNor for the expansion of Northern School of Medicine (NOSM). These funds are to be used to increase learners from 425 to 852 within the next four years. These funds can be used to upgrade some of the sites in rural areas and encourage learners to do their clinical studies in smaller rural communities. Honourable Terry Sheehan also let the group know that the budget that was approved in the fall of 2025 received Royal Assent on Thursday. This is good news because it means existing programs will be able to receive a top up of funding and new programs will be able to receive their funding.

Mayor Bignucolo let the group know that he received a phone call from the MTO. Herb let him know that he had crews out driving the corridor and taking lots of pictures and videos. Every manager from the Northeast region are currently in Sault Ste. Marie for meetings with Ledcor. Ledcor has been issued an infraction so they can no longer bid on MTO work. Ledcor is now in a cautionary stage of their contract and have a bunch of demerit points that are coming towards them. Once the demerit points reach a certain level it is then monetary fines that Ledcor will have to pay. The MTO has hired contractors across Ontario to come and fix the highway. All the potholes will be fixed, and the snowbanks will be pushed back. When Ryan meet with the Minister yesterday, he was informed that should we not see progress or are noticing more disrepair to please let them know. The province is taking this very seriously and what has happened will not be tolerated ever again.

5. **DECLARATION OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

Nil

6. **APPROVAL OF MINUTES: February 4th, 2026**

Moved by: Mayor Hart Seconded by: Mayor Bignucolo **R.** Verbal

RESOLVED THAT the minutes for the Northeast Superior Mayors Group as of Wednesday, February 4th, 2026, be approved,

CARRIED.

Business Arising from Minutes:
Nil

7. DELEGATIONS AND VISITORS

Graham Atkinson, Manager Business Development, Sault Ste. Marie and Claudio Faria, Hamilton-Oshawa Port Authority informed the group of the large infrastructure project that the city of Sault Ste. Marie is undertaking with the development of a port. Graham informed the group that he wanted to connect with the Northeast Superior Mayors Group as this infrastructure development will not only have an immediate impact on the city of Sault Ste. Marie, but also on the region. Claudio discussed the slide presentation that he and Graham prepared for the Northeast Superior Mayors Group. The slide deck from this presentation has been included with these meeting minutes.

Following the presentation the Northeast Superior Mayors Group held a discussion and Q&A session with Graham and Claudio.

Mayor Bignucolo informed the group that he had attended Good Roads yesterday where the province announced that they will be investing to build an intermodal station up in Churchill. He informed the group that the province chooses this location over Montreal because it would save four days of travel time. He asked Claudio how the port in Sault Ste. Marie would be able to compete with that. Claudio informed the group that the development in Churchill all has to do with the Ring of Fire. The port in Sault Ste. Marie does not rely on the Ring of Fire for its operation. Claudio informed the group that the port in Sault Ste. Marie would provide a link in the supply chain network that was identified as a missing element during Covid.

Mayor Hart asked if the new port being developed in Marathon will connect to the Port in Sault Ste. Marie. Claudio informed the group that the port is being developed in a private sector development with several investors involved. Mayor Hart asked who she needs to contact to get their lumber company connected with the port in Sault Ste. Marie. She observed that they were not included on the map provided in the presentation. Claudio informed Mayor Hart to please contact himself or Graham. Heidi is to share the presentation and contact information after the meeting. Graham asked Mayor Hart if he would be able to work with her to get a contact with White River Forest Product as he has tried to reach out and has not received a phone call or email back. Mayor Hart was in favour of this.

Mayor Nantel asked if this port is a 5-year plan. Claudio informed the group that the port would take 5 years to build. However, the port would be partially functional by the end of this year as the project is not starting from scratch. There is a dock that they would be taking over to potentially make this a reality for this year. Mayor Nantel informed Claudio that she would like to share their presentation with some of her contacts in the industries of forestry and mining. Claudio asked those contacts to please be shared with him as this project does not just benefit the city of Sault Ste. Marie, it will have an impact on the region.

Deputy Mayor Peroff asked what is benefit of a community like Hornepayne which is situated between Thunder Bay, which has a port, and Sault Ste. Marie to get their goods out. Claudio informed the group that the Port in Sault Ste. Marie is not being created to create competition between communities with ports. The port in Sault Ste. Marie is being developed to provide businesses a choice. The businesses accessing the ports can then choose which is the best option for them.

Deputy Mayor Peroff let Mayor Hart know that he works for Hornepayne Lumber which is also affiliated with White River Forest Products and if she needs help in getting contacts he could possibly help.

Mayor Pilon asked Claudio and Graham how the NESMG can support this initiative and what success for them would look like coming out of this meeting. Claudio informed the group that a letter of support from each of the communities for the initiative would help. He also asked that any contacts that the mayors have to businesses or industry in their communities to please share them with Graham or himself. They would like to connect with them and ask for their input into this initiative as well. Claudio also asked that as the markets are being created, if they could seek the input that our individual communities and our group may have.
Mayor Pilon informed Claudio that a letter of support will be drafted by Heidi Trudeau on behalf of the NESMG and will be sent to him. The letter will also be shared with each mayor's individual council. Mayor Pilon also asked that the members on this call provide introduction of their economic development people to help Claudio and Graham make connections with our regions industry and businesses. Mayor Pilon thanked Claudio and Graham for the presentation and extended an invitation to return to a meeting to provide and update to the group. She asked them to contact Heidi Trudeau to do so as she arranges the groups meetings and agendas.

8. Old Business

8.1 Outstanding Listing

The group reviewed the outstanding listing and provided updates. Please refer to the ongoing action items for updates.

9. NEW BUSINESS

a) Northeast Superior Mayors Group Terms of Reference

Heidi informed the group that she has only received one signed copy of the Terms of Reference. She asked those who have not signed their Terms of Reference to please do so and return them to her so that she has them on file. She will resend the terms of reference after the meeting for individuals to sign and please return to her.

10. GENERAL DISCUSSION - ROUNDTABLE:

Manitouwadge

There was no representation from Manitouwadge to provide an update at the meeting.

Dubreuilville

Mayor Nantel informed the group that Alamos continues to be busy with expansions. There are some discussions from Alamos about expanding their camp on the North end. If Alamos does this the infrastructure of water/sewer will also need to be looked at. They are also looking to update the facilities and provide better accommodations.

White River

Mayor Hart informed the group that the Algoma District Services and Administration Board meeting will be April 18th, 2026, in Sault Ste. Marie at the City Hall. Mayor Nantel and Mayor Hart will be in attendance.

White River has received some funding for a Bio-mass project through Texcana. They are just at the beginning stages of the project to see if the waste for the mill, bark and chips, can be used for bio-mas.

The grand opening for the new fire hall will be happening this summer and an invitation will be sent to the surrounding communities to come and celebrate with the community of White River.

Chapleau

Mayor Bignucolo did not have any updates to provide at this time.

Wawa

Mayor Pilon asked the group if there is any interest in the RFP regarding mining and the impact on our communities. She could look to see if there is any funding available to help with this. The other mayors were in favour to investigate funding to have the impact of mining study done.

Hornepayne

Deputy Mayor Jon Peroff informed the group the main concern in Hornepayne is the Fire Fighter Training and the deadline of July 1st, 2026. The community has a group of dedicated volunteer firefighters; however, they all work full time and because of this they will not be able to get the training done in time for the deadline. Jon also mentioned that the fire truck that they currently have will not be licensed after next year, so the community will be forced to purchase a new one.

Mayor Nantel thanked Jon for bringing that up again. She informed him that she has asked for that topic to be placed on the Algoma District Services Administration Board agenda for the April 18th, 2026, meeting in Sault Ste. Marie. She informed him that the community of Dubreuilville has lost 9 volunteer firefighters because of this in the last month. She informed the group that Alamos is willing to pay individuals who go for the training if it falls on their work schedule weekend. The Township of Dubreuilville has also offered to pay the volunteer firefighters an hourly wage while they're on training. Mayor Nantel informed the group that the bigger picture needs to be looked at. Should communities not have fire fighter coverage this will mean an increase in insurance coverage for both private and municipal buildings. The increase in the insurance coverage for the municipal buildings will need to be reflected with property tax increases. Mayor Nantel suggested that townships will need to

start putting this as a budget item in their budgets to ensure Firefighters get trained and remain in that role.

Mayor Bignucolo informed the group that Chapleau hired a third-party trainer to get their volunteer firefighters trained. The third-party trainer is very reasonable in their pricing and comes to your community. He informed the group that they did this about 7 months ago and their fire department will just meet the deadline. The community of Chapleau is looking to adding some more training dollars into their fire department based off the points system. Ryan will have Réjean share the information for the third-party trainer with Heidi. Heidi will then share that information with the group. Robin Horwath, suggested to the group to send a letter to MPP Bill Rosenberg's office with their concern about the Firefighter training. It is something that they are hearing in other communities as well. This might be something that MPP Bill Rosenberg can work on getting the extension for. Mayor Pilon asked the group if they were in favour of writing a letter to request an extension. The mayors on the call were in favour of doing so. Heidi is to write a draft letter and send to the group for review. Manuela let the group know that Hornepayne just passed a resolution on this asking for an extension as well as more training dollars to communities. She let the group know that Mayor Fort has taken this to Good Roads and will be seeking a group delegation at AMO. Manuela is to send the resolution to Heidi who will attach it to the letter.

Mayor Hart asked the group if additional information has been received regarding the marketing presentation that happened at the last meeting. She had not received anything but did state that she has had difficulty with her email as of late. She would like to present the information to council as it would be very low cost if the NESMG went in on it together. Tracy let the group know that Luke from YOMADS has reached out to see if there is interest from the group and he is waiting for a response from the group. Heidi is to resend the information from YOMADS.

11. NEXT MEETING

TBD

Heidi asked the group if they were in favour to postpone the next meeting to the week of June 8th, as Tracy and herself will be adding the Teeny Tiny Summit in Manitouwadge. The group was in favour of the schedule change. Heidi to send out a poll to determine the best day. Heidi asked the group if they would like this meeting to be an in-person session with an option to be hybrid. The group was in favour of this.

12. MEETING CLOSE

Moved by: Mayor Bignucolo

RESOLVED THAT the meeting closed at 11:49 a.m.

MISSINAIBI FOREST MANAGEMENT INC. MEETING OF THE BOARD OF DIRECTORS MINUTES			
Date/Time:	March 10, 2026	**Location:**	Conference/Teams Call

MEETING PARTICIPANTS		
Chair:	Beverly Nantel – President	
Attendees:	Rick Groves Owen Bott Cathy Cannon Dan Bowes	Chief Jason Gauthier Ryan Bignucolo
Participants /Guests:	Don Bazeley Kyle Corston Chris McDonell	David Flood Lisa Vanbuskirk (arrived later in meeting)
Regrets:	Chief Chad Edgar	Chief Cheryl St. Denis Chief Keeter Corston
Absent:		

Note that the information contained in this document is to be considered confidential and is not to be distributed to non-shareholder parties or utilized for non-MFMI purposes without the expressed permission of the President of Missinaibi Forest Management Inc.

Item No.	Discussion Points/ Issues Raised/ Decision Made	Action Item/Motions	
1.	**<u>Meeting Opening (9:30 pm)</u>** **1.1 Welcome/First Nation Land Acknowledgement** Bev welcomed the MFMI Directors, meeting participants and provided a brief First Nation Land Acknowledgement. **1.2 Confirmation of Quorum (Confirmed)** **1.3 Review and Approval of Agenda** There were no changes made to the agenda. **1.4 Director Declaration of Conflict of Interest** No conflicts of interested identified based on meeting agenda topics. **1.5 Safety Share/Community Updates** Bev reminded everyone of the importance of driving according to local road conditions. Lots of recent road closures across the north and mixed snow and rainy weather conditions make roads icy. Don indicated that the conditions of roads in Timmins are deteriorating and pothole season has started in the city. Extra care needs to be taken as drivers try to avoid potholes and swerve into the adjacent lane without warning.	**<u>Motion 1 (03/10/2026)</u>** **The Directors approve the agenda for the March 10th, 2026, Board meeting.** **Moved: Dan Bowes** **Second: Rick Groves** **Opposed: none** **Abstain: none** **Carried.**	

Item No.	Discussion Points/ Issues Raised/ Decision Made	Action Item/Motions	
	1.6 Review and Approval of Minutes and Action Status from previous meetings. Board members reviewed and approved the Oct 21st, 2025, meeting minutes without changes. Don Bazeley reviewed the updated status of action items from previous BoD meetings. Don noted the following for action items identified during the Oct 21st, 2025 meeting. 1. GM to circulate a revised copy of KPMG's Compilation Report with noted corrections made. (**Completed**) 2. Rick Groves to set-up a meeting(s) to discuss how industry, First Nations and municipalities can coordinate their efforts to lobby necessary support from the Federal and Provincial Gov't. (**On-going**)	**<u>Motion 2 (03/10/2026)</u>** **The Directors approve the minutes of the Oct 21st, 2025 Board meeting.** **Moved: Cathy Cannon** **Second: Rick Groves** **Opposed: none** **Abstain: none** **Carried.**	
2.	**Matters for Decision** 2.1 Approve 2026-27 Operating Budget Don reviewed the contents of the MFMI draft 2026-27 Operating Budget. The budget proposes a small increase (<0.5%) due to the increase in the GM Management Fees as per the current agreement. The amount budgeted for GM Management fees uses a forecasted inflation factor of 2.3% which needs to be confirmed by Rick Groves and Chris McDonell. As in previous years, actual FSC audit costs will be invoiced separately to each of the facility shareholders around the timing of the audit. Actual FSC audit costs were shared for 2023-24 2024-25, 2025-26 and an estimate was provided for the 2026-27 surveillance audit.	**<u>Motion 3 (03/10/2026)</u>** **The Directors approve the 2026-27 MFMI Operating Budget as presented.** **Moved: Rick Groves** **Second: Dan Bowes** **Opposed: none** **Abstain: none** **Carried.**	
	2.2 Approve donations for the 2026 Indigenous Community Gatherings Don requested that the Board approve that a $ 1,000 donation or equivalent in MFMI promotional materials in support of each indigenous community gatherings taking place this summer/fall. Funds will be drawn from the First Nation Trust account.	**Motion 4 (03/10/2026)** **The Directors approve of the donation of $1,000 to MFMI Indigenous member community to support their 2026 annual gathering.** **Moved: Owen Bott** **Second: Cathy Cannon** **Opposed: none** **Abstain: none** **Carried.**	
	2.3 Forest Management (FM) Services Provider Contract Renewal	**Motion 5 (03/10/2026)** **The Directors approve the renewal of the FM Services Agreement with**	

Item No.	Discussion Points/ Issues Raised/ Decision Made	Action Item/Motions	
	Rick described the recent discussions with Chris McDonell concerning the renewal of the 5-year FM Services Agreement with GreenFirst. Rick briefly described the updates made to the agreement based on discussions with GreenFirst and input received from other Directors. Rick noted the agreement that GreenFirst currently has with Wahkohtowin Development Inc. and current discussions between the parties to renew the agreement which includes supporting the services which GreenFirst will provide under the FM Services agreement. It was requested that the FM Services agreement include language acknowledging this commitment. The motion to approve the renewal of the FM Services agreement was deferred until the next BoD meeting or until a written resolution could be drafted and approved by all of the Directors. Dan Bowes suggested in the interim to extend the existing services agreement until a new agreement has been approved by the board.	**GreenFirst for the fiscal years 2026 to 2031.** **Moved:** **Second:** **Opposed:** **Abstain:** **Carried.** **Motion was deferred as noted in the meeting minutes.**	
3.	**Matters for Discussion** 3.1 Forest Industry Update Rick, Chris and Dan each provided an update on the state of the forest industry. The current tariffs on lumber and wood products have negatively impacted demand and prices of lumber and wood products being shipped into the U.S. market. No tariffs are currently being applied to plywood producers, but duties are being applied to cabinet producers which are an important customer for Columbia. In addition, fuel prices have dramatically increased because of the Iran and US conflict which has increased the company's wood costs. The Canadian and US government have re-started trade negotiations which could further impact goods covered under CUSMA. These issues continue to create a high degree of market uncertainty in Ontario and Canada. A recent court ruling in the U.S. found that the application of the 10% duty on Canadian Lumber based on the threat on U.S. security was unfounded and the U.S. government was expected to reimburse companies for some of the tariffs paid. The general sentiment in Canada was that it was unlikely that any of the monies collected would get reimbursed. was illegal Any parts or materials needed by the industry that is sourced from the US will increase the cost of Canadian wood products. These added costs are passed on to the consumer which will likely reduce the demand for these products. In the meantime, the province and federal government have pledged financial support to the industry with details to be shared soon. In addition, both levels of government are encouraging the domestic procurement and use of Ontario and Canadian lumber and other wood products. With respect to the on-going challenges with the softwood chips market the Companies continue to source alternative markets for their sawmill by-products		

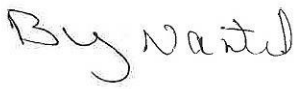
Item No.	Discussion Points/ Issues Raised/ Decision Made	Action Item/Motions	
	and seeking additional trucking and rail capacity to move chips and other by-products to remaining mills in Ontario and Quebec. 3.2 Indigenous Economic Development Fund – Update David provided a brief update on the IEDF including the purchase of equipment in support of Steven Fletcher's fuelwood business (Taurus Wood Products). A live deck, log grapple attachment and wheeled loader were purchased at a cost of just over $ 57,000. Wahkohtowin contributed 50% of the funds through their successful IEDF application and 50% of the funds came from MFMI Sustainability and Diversification Fund (S&DF). Wahkohtowin has been working a small sub-committee on the development of a Brand Platform document (MFMI website enhancements and branding) that can be used to introduce and promote the MFMI S&DF to partner communities. In addition, discussions have taken place with the Chief's concerning the Terms of Reference (ToR) for the fund in addition to feedback on the Brand Platform. Work continues on both fronts, and David will be able to report on progress to the Board later this spring. 3.3 2025 Missinaibi Forest FSC Re-Certification Update MFMI received confirmation from SGS a few days prior to our FSC Certificate expiring in Jan (19th) that we were successful in retaining our certification. SGS staff had reviewed the auditors report and findings and requested additional supporting information before granting the new 5-year certificate Jan 2026 to Jan 2031. MFMI's FSC annual surveillance audit will take place this fall during the week of Sept 14th to Sept 18th. David offered his congratulations and suggested that the board should acknowledge and celebrate this accomplishment. David requested that we track and keep a running total of the number of board meetings MFMI has had since the MFMI board was formed. Don noted that MFMI has normally held 3 to 4 board meetings per year. 3.4 General Manager's Report on Committee Work and Forestry Projects Don provided a verbal report to the board members as he hadn't had a chance to write a report. Some of the highlights noted were as follows. • GFFP staff completed the submission of the revised AWS for 2026-27 which takes effect April 1st. • GFFP staff were also completing changes to the 2024-25 Annual Report (AR) based on the MNR's AR review comments. In addition, staff are meeting this afternoon to review MNR's Regen Assessment Program (RAP) results which are a field check of MFMI's Free-to-grow aerial survey results.		

Item No.	Discussion Points/ Issues Raised/ Decision Made	Action Item/Motions	
	• MFMI has submitted our proposed renewal rates for approval by the MNR's Regional Director. MFMI is proposing to maintain the current rates which are $3.00/m3 for SPF and $0.40/m3 for Poplar/Birch. • MFMI is working on spring tree plant contract with Wahkohtowin. Wahkohtowin will be contracted to plant 145K seedlings this spring. • This summer Wahkohtowin and MFMI will hold another HAP field session for 2-days in mid July (July 15 and 16th) on the Missinaibi Forest. • MFMI is finalizing new 5-year Overlapping License Agreements (OLA's) which each of the 3 companies. The OLA's have been drafted, and we are just confirming the blocks and area/volumes to be licensed to each company. • MFMI had our first Checkpoint meeting with MNR staff to discuss the preparation of the T2 forest inventory which will now include Light Detection and Ranging (LiDAR) data and LiDAR derived stand attribute information (i.e., tree heights, site index etc.). GFFP staff are working with Forsite Consulting to prepare an updated inventory which will be used to prepare the next 2031-2041 Forest Management Plan (FMP). • MFMI just finalized its last Crown Roads Invoice for 2025-26. The full management unit allocation of funding of $3.3 million was used to support eligible road maintenance and construction costs and MFMI has submitted a summary of Additional eligible Expenses above our allocation of $0.5 million.		
	4.0 Meeting Finalization 4.1 Review actions to be taken 1. Extend the existing Forest Management Service Provider agreement and/or the GM is to prepare and circulate a written board resolution to be signed by all current directors. 4.2 Next meeting date and location The next BoD meeting was tentatively scheduled near the June solstice (June 21ST). The meeting was proposed to be an in-person meeting preferably hosted by one of the First Nation communities. 4.3 Meeting adjournment	**Motion 6 (03/10/2026)** **The Directors agreed to adjourn the regular meeting at 11:00 am.** **Moved: Dan Bowes** **Second: Rick Groves** **Opposed: none** **Abstain: none** **Carried.**	

NEXT MEETING	
	MFMI Board of Directors Meeting
Date:	Thursday June 25th, 2026
Start Time:	TBD
Location:	The next meeting format (In-person)

SIGNATURE PAGE

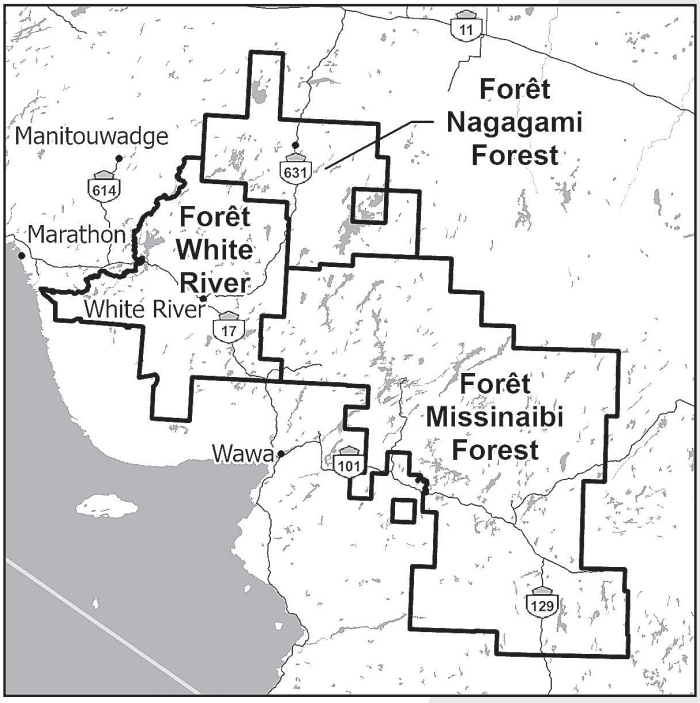
APPROVAL OF MINUTES
FOR MARCH 10TH, 2026

President Beverly Nantel		**Date: June 10, 2026**
Secretary Rick Groves		**Date: June 4, 2026**

Inspection

Inspection du ou des projets relatifs aux herbicides pour les forêts white river, nagagami et missinaibi

Le **ministère des Richesses naturelles (MRN)** de l'Ontario vous invite à inspecter un ou plusieurs projets de traitement herbicide planifié pour la saison 2026. Dans le cadre de nos efforts continuels en vue de regénérer et de protéger les forêts de l'Ontario, des peuplements sélectionnés de la **forêt White River, Nagagami Et Missinaibi** (voir la carte) seront arrosés d'un traitement à l'herbicide pour contrôler la végétation concurrente à partir ou autour du : **5 août 2026 dans la forêt Nagagami, le 15 août 2026 dans la forêt Missinaibi, et le 17 août 2026 dans la forêt White River.**



La description et le plan du projet d'herbicide sont accessibles par voie électronique aux fins d'inspection en communiquant avec les bureaux des compagnies forestières et sur le Portail d'information sur les ressources naturelles à l'adresse **ontario.ca/plansforestiers** à compter **du 6 juillet 2026 jusqu'au 31 mars 2027** à l'expiration du calendrier annuel de travail. Veuillez noter que **l'opération d'épandage aérien d'herbicide** aura lieu dans une zone spécifique des forêts **White River, Nagagami et Missinaibi** et non pas dans toute l'unité de gestion forestière. De plus amples renseignements sur le(s) lieu(x) de l'activité dans les forêts **White River, Nagagami et Missinaibi** peuvent être obtenus par l'intermédiaire du Portail d'information sur les ressources naturelles à l'adresse

Forêt Nagagami : ontario.ca/a3725
Forêt Missinaibi : ontario.ca/2e0ca
Forêt White River : ontario.ca/1b5da

Les communautés des Premières Nations ou des Métis et les personnes et organismes intéressés et affectés peuvent organiser une réunion avec l'équipe du MRN en ligne/en personne afin de discuter du projet de traitement herbicide. Pour en savoir plus, veuillez communiquer avec :

Personne-ressource du MRN
District de Chapleau Wawa
48, chemin Mission, C.P. 1160
Wawa (Ontario) P0S 1K0
courriel : mnrf.chapleau.wawa@ontario.ca

Personne-ressource de l'entreprise
Forêt Missinaibi
Denis Ayotte, F.P.I.
GreenFirst Forest Products (Agent for Missinaibi Forest Management Inc.)
175, chemin Planer, Chapleau (Ontario) P0M 1K0
tél. : 1 705 864-3007
courriel : denis.ayotte@greenfirst.ca

Forêt White River
Alaina Vandervoort, F.P.I.
Nawiinginokiima Forest Management Corporation
14, promenade Hemlo C. P. 1479
Marathon (Ontario) P0T 2E0
tél. : 1 807 229-8118 ext. 19
courriel : alaina.vandervoort@nfmcforestry.ca

Forêt Nagagami
Kevin Hakojarvi
First Resource Management Group
(Agent for Hornepayne Lumber Limited Partnership)
78, rue Front, Hornepayne (Ontario) P0M 1Z0
tél. : 1 705 680-0033
courriel : kevin.hakojarvi@frmg.ca

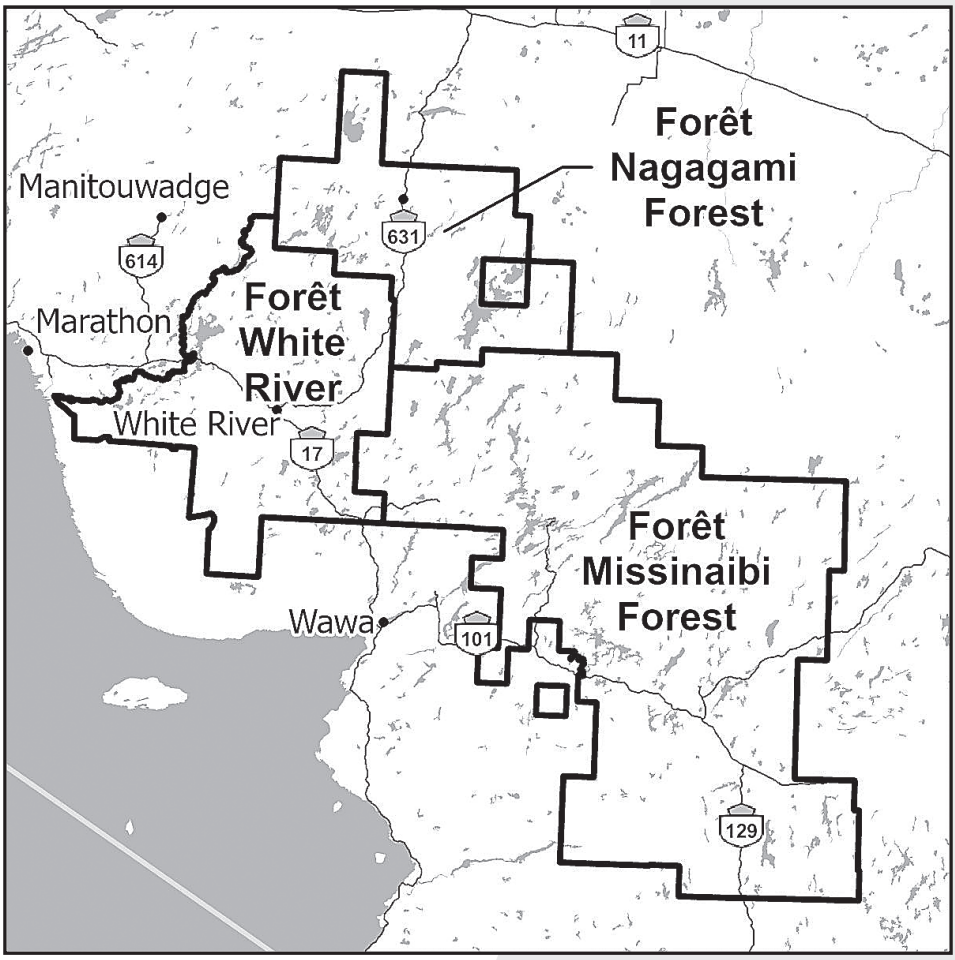
Information in English: Chapleau-Wawa District : mnrf.chapleau.wawa@ontario.ca

Ontario

Inspection

Inspection of Herbicide Projects for White River, Nagagami and Missinaibi Forests

The Ontario **Ministry of Natural Resources (MNR)** invites you to inspect the planned herbicide projects for the 2026 season. As part of ongoing efforts to regenerate and protect Ontario's forests, selected stands on the **White River, Nagagami and Missinaibi Forests** (see map) will be sprayed with herbicide to control competing vegetation, starting on or about: **August 5, 2026 on the Nagagami Forest; August 15, 2026 on the Missinaibi Forest; August 17, 2026 on the White River Forest.**



The project description and project plan for the herbicide project is available electronically for inspection by contacting the Forest Companies Offices during normal business hours and on the Natural Resources Information Portal at **ontario.ca/ForestPlans** beginning **July 6, 2026 until March 31, 2027** when the Annual Work Schedule expires. Please note, the **aerial herbicide operation** will be occurring in a specific area(s) of the **White River, Nagagami and Missinaibi** forests, and not the entire management units. More detailed information on the location(s) of the activities within the White River, Nagagami and Missinaibi forests can be viewed on the Natural Resources Information Portal at:
Nagagami Forest: ontario.ca/5a309
Missinaibi Forest: ontario.ca/74620
White River Forest: ontario.ca/e9606

First Nation and Métis communities and interested and affected persons and organizations can arrange a virtual/in-person meeting with MNR staff to discuss the herbicide project(s). For more information, please contact:

MNR Contact
Chapleau Wawa District
48 Mission Rd, PO Box 1160
Wawa, ON P0S 1K0
e-mail: mnrf.chapleau.wawa@ontario.ca

Company Contact
Missinaibi Forest
Denis Ayotte, R.P.F
GreenFirst Forest Products (Agent for Missinaibi Forest Management Inc.)
175 Planer Road, Chapleau ON P0M 1K0
tel: 1-705-864-3007
e-mail: denis.ayotte@greenfirst.ca

White River Forest
Alaina Vandervoort, R.P.F.
Nawiinginokiima Forest Management Corporation
14 Hemlo Drive, PO Box 1479
Marathon, ON P0T 2E0
tel: 1-807-229-8118 ext. 19
e-mail: alaina.vandervoort@nfmcforestry.ca

Nagagami Forest
Kevin Hakojarvi
First Resource Management Group (Agent for Hornepayne Lumber Limited Partnership)
78 Front Street, Hornepayne ON P0M 1Z0
tel: 1-705-680-0033
e-mail: kevin.hakojarvi@frmg.ca

Renseignements en français : District de Chapleau-Wawa mnrf.chapleau.wawa@ontario.ca

Ontario

Ombudsman
ONTARIO

Rapport de fin de mandat de l'Ombudsman

Nous avons le plaisir de vous présenter *Une décennie à promouvoir l'équité : Améliorer l'accès, l'impact et la valeur*, le rapport final de l'Ombudsman de l'Ontario, Paul Dubé, qui offre un regard rétrospectif sur les travaux de notre Bureau au cours de la dernière décennie.

Ce rapport met l'accent sur la manière dont notre Bureau peut servir en agissant comme une ressource indépendante et impartiale pour aider à régler les préoccupations des Ontariens et Ontariennes au sujet des services publics et de la prise de décisions administratives.

Nous offrons un recours pratique aux personnes qui sont parfois incapables de résoudre leurs problèmes par les voies habituelles. Ce faisant, nous contribuons à cerner et à régler des problèmes systémiques qui sous-tendent souvent des enjeux récurrents, tout en contribuant à des améliorations plus vastes de l'administration publique.

Le rapport met en lumière tant l'impact du traitement individuel des cas que les résultats des enquêtes systémiques. Il souligne également l'importance d'une surveillance indépendante pour renforcer l'équité, la responsabilisation et la transparence, des principes essentiels au maintien de la confiance du public dans les institutions démocratiques.

Nous vous remercions de l'intérêt que vous portez à notre objectif commun : garantir que les services publics soient offerts de manière équitable, efficace et respectueuse des droits et de la dignité de toutes et tous en Ontario.

N'hésitez pas à nous contacter si vous avez des questions ou des commentaires.

Bureau de l'Ombudsman de l'Ontario
483 rue Bay
10e étage, Tour Sud
Toronto (Ontario)
M5G 2C9

Courriel : info@ombudsman.on.ca
Téléphone : 416-586-3300
Ligne des plaintes : 1-800-263-1830
Site Web : www.ombudsman.on.ca

Ombudsman
ONTARIO

Ombudsman's end-of-term report

We are pleased to share with you the final report of Ontario Ombudsman Paul Dubé, *A Decade of Promoting Fairness: Expanding Access, Impact and Value*, which offers a retrospective on the work of our Office over the past decade.

The report emphasizes how our Office helps the public by serving as an independent, impartial resource to help address concerns about public services and administrative decision-making.

We provide a practical avenue of recourse for individuals who may be unable to resolve issues through regular channels. In doing so, we help to identify and address systemic problems that often underlie recurring problems, while contributing to broader improvements in public administration.

The report highlights the impact of individual cases and systemic investigations. It also underscores the value of independent oversight in strengthening fairness, accountability, and transparency – principles that are essential to maintaining public confidence in democratic institutions.

We appreciate your interest in our shared objective: Ensuring that public services are delivered fairly, effectively, and with respect for the rights and dignity of all Ontarians.

Please feel free to contact us if you have any questions or feedback.

Office of the Ombudsman of Ontario
483 Bay Street
10th Floor, South Tower
Toronto, Ontario
M5G 2C9

Email : info@ombudsman.on.ca
Telephone: 416-586-3300
Complaints line: 1-800-263-1830
Website: www.ombudsman.on.ca

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Julila Hemphill** **Resolution No. 26-141**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter of support dated July 2, 2026 with regards to the Chapleau District Heating Project, as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

July 14, 2026

Honourable Kevin Holland
Associate Minister of Forest and Forest Products
Ministry of Natural Resources
Whitney Block, 99 Wellesley St. W.
Toronto ON M7A 1W3

RE: Letter of Support for the Chapleau District Heating Project

Dear Minister Holland:

At its regular meeting of July 8, 2026, Municipal Council adopted resolution no. 26-141 per the following:

On behalf of the Corporation of the Township of Dubreuilville, and in strong support of our fellow northern community of Chapleau, I am pleased to provide this letter of support for the Biotech Forestry's Chapleau District Heating Project.

As a community with deep roots in forestry, we recognize the value of initiatives that strengthen local forest economies, create new opportunities for wood fibre, and demonstrate practical solutions for northern energy needs.

Forestry remains a cornerstone of Northern Ontario's economy, supporting employment, local economy, and communities across the region. To ensure the long-term competitiveness of the forestry sector, it is essential to develop higher-value uses for low-value wood fibre and forest residuals. Commercializing residual biomass will help maximize the value of sustainably harvested timber while strengthening the forest supply chain.

The Chapleau District Heating Project demonstrates how communities can leverage local forest resources, partnerships, and renewable energy to drive long-term economic growth and self-sufficiency. By converting locally sourced wood residuals into dependable thermal energy, the project can help establish new demand for materials that may otherwise have limited commercial value. This type of market development is vital to supporting forestry businesses, preserving and creating jobs, attracting investment, and improving the economic resilience of forestry-dependent communities.

Biomass has significant potential to support Ontario's transition to lower-carbon energy while advancing sustainable forest management and regional economic development. District heating systems provide a practical and scalable use for biomass, particularly in northern and rural communities where forest resources are locally available and heating costs can be a major operating challenge. By supporting

projects like this, Ontario can help build a stronger bioeconomy, reduce reliance on fossil fuels, and create new pathways for forest products that enhance the value and stability of the broader forestry sector.

The Township of Dubreuilville supports the continued development of this project and the efforts being undertaken to advance financing and implementation activities. We encourage funding agencies and project partners to recognize the significant economic, environmental, and community benefits this initiative can deliver. Just as importantly, we believe the project will help advance a critical sector development opportunity by elevating Ontario's forestry market, creating new value for wood residuals, and supporting the long-term sustainability and resilience of forestry-dependent communities.

Thank you for your consideration of this important project. Should you require any additional information regarding the Township of Dubreuilville's support, please do not hesitate to contact our office at 705-884-2340.

Sincerely,

Beverly Nantel
Mayor

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Jr. Vallières** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-142**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached resolution dated May 26, 2026, from the Township of Armour, District of Parry Sound, with regards to a request for support concerning highways 11 and 17 lack of sufficient rest areas, as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
P0A 1C0

(705) 382-3332
(705) 382-2954
Fax: (705) 382-2068
Email: admin@armourtownship.ca
Website: www.armourtownship.ca

Date: **May 26, 2026**

Motion # 2026-158

WHEREAS Highways 11 and 17 are critical transportation corridors connecting Northern Ontario communities and supporting national trade, tourism, emergency response, and economic development; and

WHEREAS Northern Ontario residents, travellers, commercial drivers, and emergency services rely on safe and accessible year-round highway infrastructure; and

WHEREAS many stretches of Highways 11 and 17 lack sufficient rest areas, washroom facilities, truck parking, warming centres, fuel access, and safe pull-off locations, particularly in remote areas of Northern Ontario; and

WHEREAS inadequate rest stop infrastructure contributes to driver fatigue, safety concerns, limited accessibility, and challenges for tourism and commercial transportation;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour calls upon the Government of Ontario and the Government of Canada to prioritize the development of new and upgraded highway rest stops and traveller infrastructure along Highways 11 and 17 across Northern Ontario; and

BE IT FURTHER RESOLVED THAT such infrastructure include year-round washrooms, safe parking areas, commercial truck parking, warming shelters, electric vehicle charging stations, fuel access, tourism information, and improved emergency communication services where feasible; and

BE IT FURTHER RESOLVED THAT the Province of Ontario work collaboratively with Northern municipalities, FONOM, NOMA, Indigenous communities, and industry stakeholders to identify priority locations for investment; and

BE IT FURTHER RESOLVED THAT this resolution be circulated to FONOM, NOMA, AMO, local MPPs and MPs, the Premier of Ontario, and Ontario municipalities.

Moved by:		**Seconded by:**	
	Blakelock, Rod ☑		Blakelock, Rod ☐
	Brandt, Jerry ☐		Brandt, Jerry ☑
	Haggart-Davis, Dorothy ☐		Haggart-Davis, Dorothy ☐
	Ward, Rod ☐		Ward, Rod ☐
	Whitwell, Wendy ☐		Whitwell, Wendy ☐

Carried / ~~Defeated~~ _____

Declaration of Pecuniary Interest by: _____

Recorded vote requested by: _____

TOWNSHIP OF ARMOUR

DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
P0A 1C0

(705) 382-3332
(705) 382-2954
Fax: (705) 382-2068
Email: admin@armourtownship.ca
Website: www.armourtownship.ca

Date: **May 26, 2026**

Recorded Vote:	For	Opposed
Blakelock, Rod	☐	☐
Brandt, Jerry	☐	☐
Haggart-Davis, Dorothy	☐	☐
Ward, Rod	☐	☐
Whitwell, Wendy	☐	☐

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-143**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached resolution dated June 16, 2026 from the Corporation of the Municipality of Wawa with regards to a request for support concerning the introduction of « Finlay's Law » to ensure that no child in Ontario is left without timely emergency medical care, as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, June 16, 2026

Resolution # RC26131	Meeting Order: 5
Moved by:	Seconded by:

WHEREAS growing pressures across Ontario's healthcare system are increasing patient volumes in emergency rooms (ERs), requiring more complex care and contributing to longer patient wait times for residents across the Province of Ontario; and

WHEREAS Health Quality Ontario data from October 2025 reports that patients requiring admission to hospital waited an average of 19 to 20 hours, while high-urgency patients waited close to five hours on average to be assessed by a physician; and

WHEREAS the Auditor General of Ontario reported in December 2023 that significant hospital staffing shortages were reducing access to timely emergency care; and

WHEREAS the Financial Accountability Office of Ontario reported in March 2023 that emergency room wait times were increasing significantly, with the longest wait times recorded in more than fifteen years, and that provincial funding was projected to be $21.3 billion short of maintaining current health programs through 2028; and

WHEREAS the Ontario Hospital Association has reported that Ontario has had the lowest per capita hospital expenditure in Canada since 2018 and that approximately 4,200 Alternate Level of Care (ALC) patients remain in acute care beds, contributing to emergency room overcrowding and delays; and

WHEREAS emergency room overcrowding and prolonged wait times have been linked to adverse patient outcomes and place additional strain on Ontario's healthcare system, including municipal paramedic services experiencing excessive ambulance offload delays; and

WHEREAS the Provincial Government has taken important steps to improve healthcare in Ontario; however, additional funding, staffing resources, and capacity enhancements remain critical to ensuring timely access to emergency medical care; and

Page 2...

The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

WHEREAS concerns regarding emergency room staffing shortages, temporary closures, and failure to consistently meet national standards such as the Canadian Triage and Acuity Scale (CTAS) continue to be raised by healthcare professionals, municipalities, and residents across Ontario; and

WHEREAS the tragic death of sixteen-year-old Finlay van der Werken on February 9, 2024, following an extended wait in an emergency department, has highlighted the urgent need for enhanced protections and standards for pediatric emergency care;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Wawa supports the resolution of the Western Ontario Wardens' Caucus and calls upon the Ontario Ministry of Health to take immediate action to reduce emergency room wait times through enhanced triage protocols, increased hospital funding, and additional healthcare staffing resources to strengthen emergency readiness across Ontario; and

BE IT FURTHER RESOLVED THAT the Council of the Municipality of Wawa supports the introduction of "Finlay's Law" to ensure that no child in Ontario is left without timely emergency medical care, including measures to:

1. Establish maximum emergency room wait time standards for patients under the age of 18;
2. Mandate safe pediatric nurse-to-patient and physician-to-patient staffing ratios in emergency settings;
3. Establish independent oversight to audit hospital performance, investigate pediatric emergency room deaths, and enforce compliance with provincial standards;
4. Require timely and independent inquiries by the Chief Coroner of Ontario into pediatric deaths occurring in emergency room waiting areas; and
5. Provide funding for enhanced pediatric emergency readiness, including staffing, training, equipment, and infrastructure improvements;

Page 3...

The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

AND BE IT FURTHER RESOLVED THAT the Council of the Municipality of Wawa calls upon the Federal Minister of Health to utilize the Canada Health Transfer framework to ensure compliance with the principles of the Canada Health Act by monitoring adherence to national emergency care standards, including the Canadian Triage and Acuity Scale (CTAS), and supporting the establishment and implementation of national sepsis care standards; and

BE IT FURTHER RESOLVED THAT copies of this resolution be forwarded to The Honourable Doug Ford, Premier of Ontario, The Honourable Sylvia Jones, Ontario Minister of Health, The Honourable Marjorie Michel, Federal Minister of Health, The Ontario Medical Association (OMA), The Ontario Hospital Association (OHA), The Association of Municipalities of Ontario (AMO), The Western Ontario Wardens' Caucus (WOWC); and the Algoma District Municipal Association (ADMA).

RESOLUTION RESULT	RECORDED VOTE		
☑ CARRIED	MAYOR AND COUNCIL	YES	NO
☐ DEFEATED	Mitch Hatfield		
☐ TABLED	Cathy Cannon		
☐ RECORDED VOTE (SEE RIGHT)	Melanie Pilon		
☐ PECUNIARY INTEREST DECLARED	Jim Hoffmann		
☐ 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:_____

MAYOR – MELANIE PILON	CLERK – MAURY O'NEILL
M. Pilon	M. O'Neill

This document is available in alternate formats.

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-144**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated July 2, 2026 from the Town of Caledon with regards to a request for support concerning the Province to consider increased funding and coordinated plans for local public health units to help combat tick borne diseases, as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

TOWN OF CALEDON

Annette Groves
Mayor

July 2, 2026 Sent via E-Mail: sylvia.jones@pc.ola.org

Honourable Sylvia Jones, Deputy Premier
Constituency Office
Suite A, 3rd Floor
180 Broadway Ave.
Orangeville, ON L9W 1K3

Dear Deputy Premier Jones,

RE: Motion for Provincial Support, Funding and Coordinated Plans to Combat Tick Borne Diseases

I am writing to advise that at the Town Council meeting held on June 23, 2026, Council adopted a motion regarding requesting support to combat tick borne diseases.

The resolution reads as follows:

> *Whereas the prevalence of ticks, including those known to carry Lyme disease, and other Vector borne diseases have increased across Ontario;*
>
> *Whereas Lyme disease diagnoses have increased by 27% in 2024 to 2369 (Public Health Agency of Canada, PHAC);*
>
> *Whereas residents across Caledon have registered growing concerns about public health risks associated with tick exposure in parks, trails and residential areas;*
>
> *Whereas municipalities have limited jurisdiction and resources to effectively manage tick populations on a broad ecological scale;*
>
> *Whereas the Government of Ontario is responsible for public health policy, environmental management and vector-borne disease prevention and detection;*
>
> *Therefore, be it resolved that:*
>
> *Caledon Town Council formally requests that the Government of Ontario investigate and implement measures to reduce burgeoning tick populations and to mitigate their associated public health risks; and*

That such measures may include safe and effective tick control methods, public education campaigns and coordinated regional strategies; and

That the Province consider increased funding and support for local public health units to address tick-borne disease prevention; and

That a copy of this motion be sent to Minister of Health, Sylvia Jones, Chief Medical Officer of Health, Kiernan Moore, Minister of the Environment, Conservation and Parks, Todd McCarthy, Peel Public Health, the Toronto and Region Conservation Authority (TRCA), the Credit Valley Conservation (CVC), the Association of Municipalities of Ontario (AMO) and all 444 municipalities across Ontario.

For more information regarding this request, please contact the undersigned by email to mayor@caledon.ca or by phone at 905.584.2272 ext. 4155.

Thank you for your attention to this matter.

Sincerely,



Mayor Annette Groves

CC:

Chief Medical Officer of Health Kieran.Moore@ontario.ca

Minister of the Environment, Conservation and Parks minister.mecp@ontario.ca

Peel Public Health info@peelregion.ca

Toronto and Region Conservation Authority (TRCA) info@trca.ca

Credit Valley Conservation (CVC) foundation@cvc.ca

Association of Municipalities of Ontario (AMO) resolutions@amo.on.ca

444 municipalities across Ontario

THE CORPORATION OF THE TOWN OF CALEDON

6311 Old Church Road, Caledon East, Caledon, ON, Canada L7C 1J6
T. 905.584.2272 | 1.888.225.3366 | F. 905.584.1444 | www.caledon.ca | annette.groves@caledon.ca

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Julila Hemphill** **Resolution No. 26-145**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached resolution from the Northeastern Manitoulin & the Islands with regards to a request for support concerning the quality of oil used for surface treatment of roads, as presented.

	X	
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

NORTHEASTERN MANITOULIN & THE ISLANDS

Box 608, Little Current, P0P 1K0
705-368-3500

Please see below a Resolution passed by the Council of Northeastern Maniotulin and the Islands.

If your Council supports this motion please share with the appropriate Ministries and Organizations.

Thank You

Resolution No. 75-03-2026
Moved by: B. Wood
Seconded by: P. Aelick

Whereas the Town of Northeastern Manitoulin and the Islands, like many municipalities, utilizes chip-and-tar surface treatment on a significant portion of its road network; and

Whereas the Town has observed a substantial decrease in the length of time these treated roads remain in acceptable condition; and

Whereas the quality and durability of the oil used in the surface treatment appears to be a contributing factor; and

Whereas the Ministry of the Environment amended its regulations several years ago, permitting only lighter-grade oils for environmental considerations; and

Whereas the reduced durability of the lighter-grade product has resulted in more frequent resurfacing cycles and has consequently led to increasing maintenance costs;

Now therefore be it resolved that the Town of Northeastern Manitoulin and the Islands respectfully requests that the Ministry of the Environment reconsider its decision regarding the lighter grade of oil, taking into account the increased number of applications required, as well as the associated additional time, energy, and financial burden placed on municipalities or develops a better alternative oil.

And Further that this motion be forwarded to the Ministry of Environment, AMO, Good Roads, FONOM, MPP Bill Rosenburg, and all other municipalities.

Carried

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-146**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached letter dated June 19, 2026 from the Northeast Superior Mayors Group with regards to a request for support concerning the Harvest Algoma Sub Hub Food Distribution Centre Pilot Program, as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

NESMG
NORTHEAST SUPERIOR MAYORS GROUP
GROUPE DES MAIRES NORD-EST-SUPÉRIEUR

Municipality of Wawa
40 Broadway Avenue
P.O. Box 500
Wawa, ON P0S 1K0
Ph: (705) 856-2244

Township of Dubreuilville
P.O. Box 367
23 rue de Pins
Dubreuilville, ON P0S 1B0
Ph: (705) 884-2340

Township of Chapleau
P.O. Box 129
20 Pine Street
Chapleau, ON P0M 1K0
Ph: (705) 864-1330

Township of Hornepayne
63 Front Street
P.O. Box 370
Hornepayne, ON P0M 1Z0
Ph: (807) 868-2020

Township of White River
P.O. Box 307
102 Durham Street
White River, ON P0M 3G0
Ph: (807) 822-2450

Township of Manitouwadge
1 Mississauga Road
Manitouwadge, ON P0T 2C0
Ph: (807) 826-3227

June 19, 2026

Harvest Algoma

446 Second Line East

Sault Ste. Marie, ON P6B 4K1

Re: Letter of Support for Harvest Algoma Sub Hub Food Distribution Centre Pilot Program

Dear David Thompson

On behalf of the Northeast Superior Mayors Group (NESMG), we are writing to express our dedicated support for the proposed Harvest Algoma sub hub food distribution centre pilot program. Our member municipalities are prepared to work with Harvest Algoma to help identify suitable space, support coordination of the pilot, and participate as active partners as it gets underway. We recognize Harvest Algoma as a capable coordinating partner, with a strong track record in food rescue and distribution across Algoma and well positioned to bring the right partners together to deliver this pilot. We recognize the essential role that coordinated food distribution plays in strengthening food security, supporting vulnerable residents, and improving access to nutritious food across our region. A pilot approach will allow partners to test a regional distribution model, assess community needs, identify operational requirements, and demonstrate the value of a coordinated system before moving toward longer-term implementation.

Communities across rural Northern Ontario face unique challenges related to distance, transportation costs, weather disruptions, and limited access to consistent food supply. These challenges can make it difficult for local food banks, community organizations, and volunteer networks to meet increasing demand, particularly in smaller, remote, and underserved communities. A regional food distribution centre pilot program would help address these barriers by testing a more efficient, reliable, and collaborative system for receiving, storing, and distributing food where it is needed most.

A pilot program would provide meaningful benefits to municipalities and residents throughout the region while allowing partners to refine the model based on real experience. It would help improve the movement of donated and purchased food, assess capacity needs for fresh and nutritious food storage, reduce duplication of effort among local partners, and support faster response during periods of heightened need or emergency. It would also strengthen partnerships among municipalities, Indigenous communities, social service agencies, schools, faith groups, local businesses, producers, and volunteers.

As municipal leaders, we see firsthand the impact of food insecurity on families, seniors, youth, and individuals living on fixed or limited incomes. Food security is closely connected to community well-being, public health, economic stability, and quality of life. By supporting a regional pilot program, we

NESMG
NORTHEAST SUPERIOR MAYORS GROUP
GROUPE DES MAIRES NORD-EST-SUPÉRIEUR

can gather evidence, evaluate outcomes, and build a stronger foundation for future investment in food distribution infrastructure and long-term local food system resilience.

The Northeast Superior Mayors Group strongly supports this pilot initiative and encourages favourable consideration of any funding, partnership, or approval required to advance the regional food distribution centre pilot program. We believe this project represents a practical, compassionate, and regionally coordinated response to a growing need, while also providing an opportunity to test, measure, and scale an effective model for communities across the area.

Thank you for your consideration and for your continued commitment to strengthening food security and community well-being in our region. We would welcome the opportunity to further discuss this initiative and its regional significance.

Sincerely,

Mayor Ryan Bignucolo
Township of Chapleau

Mayor Beverly Nantel
Township of Dubreuilville

Mayor Cheryl Fort
Township of Hornepayne

Mayor Jim Moffat
Township of Manitouwadge

Mayor Melanie Pilon
Municipality of Wawa

Mayor Tara Hart
Township of White River

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-147**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached municipal council report dated June 16, 2026, from the CAO-Clerk with regards to the Lame Duck Delegation of Authority By-Law, as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

Municipal Council Report

Date: June 16, 2026

Prepared By: Shelley B. Casey, CAO-Clerk

Reviewed By: Mayor and Members of Council

Report Title: Lame Duck Delegation of Authority By-Law

Purpose: To obtain Council approval of a by-law delegating certain financial and staffing authorities to the Chief Administrative Officer (CAO) – Clerk during a potential "Lame Duck" Council period in accordance with Section 275 of the Municipal Act, 2001.

Background: Section 275 of the Municipal Act, 2001, S.O. 2001, c.25, places restrictions on the authority of municipal councils during a "Lame Duck" period following a municipal election. A Council is considered to be in a "Lame Duck" position when fewer than three-quarters (3/4) of the members of the outgoing Council are returning for the new term of office.

Should the Township of Dubreuilville be placed in a "Lame Duck" position following Nomination Day or Election Day, Council would be prohibited from:

1. Appointing or removing from office any officer of the municipality;
2. Hiring or dismissing any employee of the municipality;
3. Disposing of real or personal property valued at more than $50,000, unless previously approved through the municipal budget; and
4. Making expenditures or incurring liabilities exceeding $50,000 unless previously approved through the municipal budget.

These restrictions remain in effect until the newly elected Council takes office.

The Municipal Act further provides that any authority delegated by Council prior to Nomination Day remains valid and may continue to be exercised during a "Lame Duck" period.

To ensure continuity of municipal operations and to avoid unnecessary delays in administrative matters, Council may delegate limited authority to the CAO-Clerk prior to the commencement of the election period.

Analysis/Discussion: The purpose of the proposed by-law is not to diminish Council's authority but rather to ensure that essential municipal operations can continue uninterrupted should the Township be subject to the "Lame Duck" provisions of the Municipal Act.

Without delegated authority, the Township may experience delays in addressing staffing matters, contract awards, procurement requirements, operational expenditures, and other administrative actions that may be necessary to maintain municipal services.

The proposed by-law authorizes the CAO-Clerk to exercise delegated authority only when necessary to:

- Maintain continuity of municipal operations;
- Protect municipal assets and interests;
- Ensure compliance with legislative, contractual, or regulatory obligations;
- Maintain service delivery to residents; and
- Address operational matters that cannot reasonably await the commencement of the new Council term.

The proposed delegation is limited in scope and duration and is intended solely as a contingency measure should the "Lame Duck" provisions be triggered.

To ensure transparency and accountability, the CAO-Clerk will be required to report any actions taken under the delegated authority to the newly constituted Council following the election.

Funding: No funding is required for the implementation of this by-law.

Financial Implications: There are no direct financial implications associated with the adoption of this by-law.

The by-law provides administrative authority only and does not authorize any additional spending beyond what may be necessary to maintain municipal operations during a "Lame Duck" period. Any actions taken under the delegated authority will continue to be subject to existing municipal policies, budget limitations, procurement requirements, and legislative obligations.

Recommendation: **Whereas** Section 275 of the Municipal Act, 2001 permits authority delegated by Council prior to Nomination Day to continue during a potential "Lame Duck" Council period;
And Whereas Council wishes to ensure continuity of municipal operations and service delivery during the 2026 Municipal Election period;
Now Therefore Be It Resolved That the Council of the Corporation of the Township of Dubreuilville:

1. Adopt By-law No. 2026-30, being a By-law to delegate certain financial and staffing authorities to the Chief Administrative Officer (CAO) – Clerk during a potential "Lame Duck" Council period;
2. Authorize the Mayor and CAO-Clerk to execute the By-law; and
3. Direct Administration to implement the provisions of the By-law should the Township become subject to the "Lame Duck" provisions contained within the Municipal Act, 2001.

Attachments:

- By-law No. 2026-30 / Lame Duck Delegation of Authority By-law
- Municipal Act, 2001, Section 275 (for reference)

Respectfully submitted,

Shelley B. Casey

Mrs. Shelley B. Casey
CAO-Clerk

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Julila Hemphill** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-148**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and receives the attached Strongman Challenge Dubreuilville committee meeting minutes dated June 4, 10 and 18, 2026, as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

June 4, 2026 Meeting Minutes

Attendees: Nancy Lévesque, Martin Bergeron, Sony Coulombe, Kathleen Bergeron, Chantal Croft, Stephanie Tremblay, Lynne Blanchette (Municipal Personnel)

Absentee(s): Diane Dechamplain

Meeting called to order at 7:07 p.m.

1. Declaration of pecuniary interest **None**

2. Approval of the agenda
Approval of the agenda as presented **All in favor**

3. Approval of May 28, 2026, meeting minutes **All in favor**

4. Correspondence

5. Ongoing- Strongman Challenge Dubreuilville – 2026 Edition

Action Items / Needs to be done

- Radio advertisement will be an ongoing thing. Will start mid April.
- Martin will negotiate a deal with TransCanada Chrysler for their donation.
- Nancy will place the liquor order.
- Need to find an MC for the weekend.

Decisions / Actions Done

- Contract was sent to Whiskey Sin for review. Also, RV accommodations will be provided by the Strongman committee. Payment will be done in cash.
- CFNO radio returned an email with their pricing, but the group decided to pass on using them to promote the event for this year and possibly advertise with them next year.
- 6 teams registered as of now.

6. Date of the Next Meeting
June 10, 2026, 6:00 p.m.

7. Adjournment
The meeting adjourned at 8:20 p.m.

June 10, 2026 Meeting Minutes

Attendees: Nancy Lévesque, Martin Bergeron, Sony Coulombe, Kathleen Bergeron, Diane Dechamplain, Chantal Croft, Stephanie Tremblay, Lynne Blanchette (Municipal Personnel)

Absentee(s):

Meeting called to order at 6:08 p.m.

1. Declaration of pecuniary interest **None**

2. Approval of the agenda
Approval of the agenda as presented **All in favor**

3. Approval of June 4, 2026, meeting minutes **All in favor**

4. Correspondence

5. Ongoing- Strongman Challenge Dubreuilville – 2026 Edition

Action Items / Needs to be done

- Radio advertisement will be an ongoing thing. Will start mid April.
- Diane will make posters for the garbage cans. (Empty liquor cans).
- Diane will make all the signage for the event.
- Martin & Diane will go over the rules for each event.
- Need to find an MC for the weekend.
- Make a post to advertise for volunteers.
- Kathleen will do the Cantine order on the weekend.
- No applications for security yet.
- Need to find someone to clean the arena floors. Pay would be $200.00.
- Need to find a photographer.

Decisions / Actions Done

- The position for cleaning will be Nicole Leblanc & Mario Bergeron. It was decided the pay would be $600.00.
- Nancy ordered the Alcohol.
- 7 teams registered as of now.
- The age for Saturday evening is 19+
- The entry fee for the event will be free.
- Bracelets will be given to verify age of majority.
- The group has decided the fee for the MC for the weekend will be $500.00.
- The group decided that the fee for a photographer will be $300.00.

6. Date of the Next Meeting
June 18, 2026, 7:00 p.m.

7. Adjournment
The meeting adjourned at 7:35 p.m.

June 18, 2026 Meeting Minutes

Attendees: Nancy Lévesque, Martin Bergeron, Sony Coulombe, Kathleen Bergeron, Diane Dechamplain, Chantal Croft, Stephanie Tremblay, Lynne Blanchette (Municipal Personnel)

Absentee(s):

Meeting called to order at 7:11 p.m.

1. Declaration of pecuniary interest **None**

2. Approval of the agenda
Approval of the agenda as presented **All in favor**

3. Approval of June 10, 2026, meeting minutes **All in favor**

4. Correspondence

5. Ongoing- Strongman Challenge Dubreuilville – 2026 Edition

Action Items / Needs to be done

- Radio advertisement will be an ongoing thing. Will start mid April.
- Chantal will order the money for the floats.
- Diane will make sticker for the garbage cans. (Empty liquor cans).
- Diane will buy 3 different locks with keys.
- Need to find an MC for the weekend.
- Need to find a photographer for the weekend.
- Need to find more referees.
- Group decided to purchase a cordless headset.
- Diane will fix the scoring excel sheet.
- Need to find someone to clean the arena floors.
- Martin will ask Whiskey Sin if they are okay to park their trailers at the arena.

Decisions / Actions Done

- 8 teams registered as of now.
- The group decided to purchase garbage cans for the empty alcohol cans.
- Chantal and Lynne are taking care of the floats and all office stuff.

6. Date of the Next Meeting
June 18, 2026, 7:00 p.m.

7. Adjournment
The meeting adjourned at 7:35 p.m.

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Jr. Vallières** **Resolution No. 26-149**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby acknowledges and approves the attached Dubreuilville Drinking Water System Financial Plan #286-235 dated May 15, 2026, Revision 2, prepared by the Ontario Clean Water Agency (OCWA) in order to comply with the Financial Plan Regulation (O. Reg. 453/07 made under the Safe Drinking Water Act (SDWA), as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

ONTARIO CLEAN WATER AGENCY
AGENCE ONTARIENNE DES EAUX

Township of Dubreuilville

Dubreuilville Drinking Water System Financial Plan #286-235

SUBMITTED BY

Ontario Clean Water Agency
2085 Hurontario Street, Suite 500
Mississauga, Ontario L5A 4G1

Date: 05/15/2026

Rev: 2

Issue and Revision Record					
Rev. No.	Date	Prepared by:	Reviewed by:	Approved by:	Rev. Description
1	05/15/2026	Jason Younker			Initial Draft
2	06/18/2026	Jason Younker	Carla Coveart	Stephen Romano	Revised Draft

Report prepared by:



Jason Younker, P.Eng

Water/Wastewater Engineer

STATEMENT OF CONFIDENTIALITY

OCWA's Report to
the Township of Dubreuilville for the
Dubreuilville Drinking Water System Financial Plan

This document has been developed by the Ontario Clean Water Agency in response to the Township of Dubreuilville's request. Information has been provided for the express review of the Township and is not to be copied or submitted in any way or form to any person(s) or organization(s) without the written authorization of the President and CEO of the Ontario Clean Water Agency. All copyright and intellectual rights to the material provided remain in the ownership of the Ontario Clean Water Agency.

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Appendix A: Ontario Regulation 453/07

Appendix B: Dubreuilville's 2025 Major Maintenance Recommendations for 2025-2031

1 Introduction

The Township of Dubreuilville (the Township) has retained the Ontario Clean Water Agency (OCWA) to update the Financial Plan for the Township's Drinking Water System (DWS) in order to comply with the Financial Plan regulation (O. Reg. 453/07) made under the Safe Drinking Water Act (SDWA).

This Financial Plan has been prepared in accordance with O. Reg. 453/07, as well as the provisions of the financial planning guidelines published by the Ministry of the Environment (MOE), now Ministry of the Environment, Conservation, and Parks (MECP), in August 2007 entitled "Toward Financially Sustainable Drinking-Water and Wastewater Systems".

The Financial Plan was prepared for the Township's DWS based on information supplied by the Township and operational staff, including future capital and major maintenance projects, water system financial information, as well as tangible capital asset information that the Township provided.

The information supplied by the Township and operational staff was used to generate a financial operating plan that forecasted future annual expenditure requirements from 2026 to 2032. A revenue plan relying primarily on user fees was generated to support the expenditure requirements outlined in the operating plan. The information generated in the operating and revenue plans along with the tangible capital asset information was used to develop a Financial Plan for the Township's DWS covering a study period from 2026 to 2032 in accordance with O.Reg. 453/07 requirements (minimum six-year study period).

1.1 Legislative Context to Financial Planning

There have been a number of legislative initiatives affecting water system management and operations following the waterborne illness tragedy in Walkerton in 2000. Following this incident, the Government of Ontario established a public inquiry chaired by the Honourable Dennis O'Connor to look into the tragedy. The Inquiry Report recommended a comprehensive approach to the delivery of safe drinking water in Ontario.

The MECP has responded to the Inquiry recommendations by making legislative changes. One change directly related to the development of this Financial Plan was the passage of the SDWA, 2002. It requires owners of a municipal drinking water system to apply for and obtain a Municipal Drinking Water Licence. There are five elements that must be in place in order for the owner of a drinking water system to obtain a Licence:

1) A Drinking Water Works Permit to establish or alter a drinking-water system.
2) An accepted Operational Plan. The Drinking Water Quality Management Standard (DWQMS) is the standard upon which operational plans are based. The plan documents an operating authority's quality management system (QMS).
3) An Accredited Operating Authority. A third-party audit of an operating authority's QMS will be the basis for accreditation.
4) A Permit to Take Water.
5) A Financial Plan to be prepared and approved in accordance with the prescribed requirements in the Financial Plans Regulation.

Under Section 30 of the SDWA, the Financial Plan element of the licence program must either be prepared in accordance with the Sustainable Water and Sewage System Act, 2002 (SWSSA) or in accordance with the requirements set by the Minister of the Environment. SWSSA regulations have not been published. Accordingly, the requirements set by the Minister of Environment apply as per the 2007 MECP guidelines.

Regulation 453/07 of the SDWA was passed in 2007 and contains two key provisions that apply to an existing water system:

1) A person who makes an application under the Act for a municipal drinking water licence shall, before making the application, prepare and approve Financial Plans for the system that satisfy the requirements of O. Reg. 453/07, S. 1(1).
2) As a condition in a municipal drinking water licence that is issued in response to an application made under Section 33 of the Act for a municipal drinking water licence, the Director shall include a requirement that the owner of the drinking water system, by the later of July 1, 2010 and the date that is six months after the date the first licence for the system is issued, prepare and approve Financial Plans for the system that satisfy the requirements prescribed O. Reg. 453/07, S. 1(3).

Several other provisions are also set out in the regulation that must be met by a Township operating a water system:

- The Financial Plan must be approved by a resolution that is passed by the Council of the Township.
- The Financial Plan must apply to a period of at least six years.
- The Financial Plan must be available, upon request, to members of the public at no charge and posted on the internet (if the Township maintains a website).
- The Township must provide notice as deemed appropriate to advise the public of the availability of the Financial Plan.

Once a system is licenced, the Township's Financial Plan is required to be updated every five years, in conjunction with every application for license renewal. Full documentation of the Financial Plan regulation, O.Reg. 453/07 can be found in Appendix A

The Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered accountants approved new municipal financial accounting and reporting standards (PS1201) requiring that tangible capital assets, statement of financial position, statement of net debt, statement of Operations, and statement of cashflow, including the assets of drinking water systems, be included in municipal financial statements. *Stat 3150* came into effect on January 1, 2009 requiring statements to be reported on a full accrual accounting basis.

The Clean Water Act, 2006 targets the protection of drinking water supplies through the development of collaborative, locally driven, science and watershed-based source protection plans. According to the MECP financial planning guidelines, Financial Plans should include source water protection costs related to the provision of water services. Utilities are encouraged to have, at minimum, estimates of any current source protection costs as a separate cost item by the time that their Financial Plans are

required in order to effectively align with the anticipated approval timelines for source protection plans (2010-2012).

In June 2007, the government of Ontario proposed a lead action plan. The Financial Plans regulation requires municipalities' Financial Plans to include the costs associated with replacing lead service pipes that are part of their drinking water system.

Additionally, the MECP guideline "Towards Financially Sustainable Drinking Water and Wastewater Systems" (2007) provides municipalities with a flexible framework to develop long-term financial strategies that support sustainable service delivery.

The Water Opportunities Act, 2010 promotes innovation and economic development in water-related technologies and requires municipalities to prepare water sustainability plans.

Ontario Regulation 588/17, under the Infrastructure for Jobs and Prosperity Act, 2015, requires municipalities to develop asset management plans for core infrastructure, including water systems, to ensure long-term financial and operational sustainability.

1.2 Dubreuilville's Drinking Water Systems

The Dubreuilville Drinking Water System (DWS) is owned by the Corporation of the Township of Dubreuilville and provides municipal potable water to the community. The system is supplied by a groundwater well system originally constructed in 1985, with major upgrades to the treatment facilities and pumphouse completed in 2005. Operation of the system is carried out by the Ontario Clean Water Agency under contract. In June 2022, a comprehensive well servicing program was undertaken, including static video inspections, well rehabilitation, and well performance testing, with field work completed between June 14 and 16, 2022.

The water supply system consists of two drilled wells located beneath the pumphouse. Well No. 2 serves as the primary production well and is equipped with a submersible turbine pump that operates on a regular basis to meet system demand. Well No. 1 functions as a secondary well and is not available in automatic standby mode; however, it can be manually placed into service by an operator when required. Raw water from each well discharges through dedicated piping complete with flow measurement, flow control, isolation valves, sample taps, and pressure gauges prior to entering the treatment process.

Primary disinfection is provided through an ultraviolet (UV) irradiation system consisting of two reactors, each rated for a design flow of 31.8 L/s. Secondary disinfection is achieved through the addition of sodium hypochlorite as water exits the pumphouse, with the required chlorine contact time (CT) provided by approximately 60 m of 300 mm diameter watermain between the pumphouse and the first service connection. A common air release valve is located downstream of the UV units at the system high point. Chemical storage is located within the pumphouse and includes secondary containment to control potential spills and provide additional storage capacity.

Treated water is conveyed to the distribution system, which includes a 1,215 m^3 in-ground concrete reservoir, approximately 320 service connections, and 38 fire hydrants. Operation of the well pumps is controlled by the water level in the reservoir, which provides approximately 2.5 days of emergency storage under normal demand conditions.

2 Financial Operating Plan

The financial operating plan includes the full costs of operating the Township's DWS on an ongoing basis and includes capital investments, operating costs, maintenance costs, administration costs, debt management costs, and other miscellaneous costs.

A financial operating plan for the Township's DWS was developed using historical financial statements, forecasted capital and major maintenance expenditures, and tangible capital asset information. These aforementioned elements were used to forecast the annual expenditure requirements while taking into account contingency costs, inflation and expected growth.

2.1 Operating Expenses

Recurring operating expenses for the Township's DWS consist of wages, contracted services and benefits for plant operations and Township staff. Operating costs also include financial expenses, program support, materials and supplies, utility costs (i.e. Hydro & Gas), and repairs and maintenance activities.

The total water system operating expenses anticipated in 2026 (excluding capital items, major maintenance, and financial expenses) for the Township's DWS is estimated to be $318,448 with 56% of the operating budget for contracted operational services. Maintenance costs associated with the building, grounds, and equipment is estimated to be at $90,300 for 2026 and be relatively higher throughout the planning period (2026-2032), averaging at $154,000. This change is due to only approved works for the city having been included in the 2026 value. The majority of these costs are expected to increase by at least 2% annually over the course of the study period based on inflation and the increasing costs associated with energy and treatment chemicals. Based on operating expenses in previous years, expenses during the study period may fluctuate by ±10-30% according to the variance in needs and activities in any given year. Projected expenses are based on budgeted expenses from previous years and have been adjusted for inflation and forecasted to 2032.

2.2 Capital Costs

Yearly maintenance expenditures refers to upkeep costs to maintain assets in service, but not changing the overall value of the system. Capital expenditures are the costs involved in upgrading, acquiring, or replacing an asset used in the DWS.

An existing Capital and Major Maintenance Plan prepared by OCWA (Appendix B) was reviewed and updated to include cost estimates for distribution system capital items identified as the responsibility of the Township. These Township-led projects had not previously been assigned costs or implementation timelines. The revised Capital Plan, covering the period from 2026 to 2032, was used to support the development of this Financial Plan. Capital expenditures increase the value of the system's assets, whereas routine annual maintenance does not contribute to asset value and is treated as an operating expense.

Some of the major expenditures that are capitalized during the study period (2026-2032) include the following:

- Replacement of lab equipment ($5,000 in 2031)

- Communication radio upgrade ($15,000 in 2029)
- Groundwell pump replacements x2 ($20,000 in 2031)
- Turbidity meter controller replacement ($15,000 in 2026)
- Well #1 control valve replacement ($23,000 in 2026)
- Reservoir mixer replacement ($10,000 in 2026)
- Well inspection/rehabilitation ($90,000 in 2026)
- UV system upgrade ($500,000 in 2026)

2.3 Debt Management

The Dubreuilville DWS presently has two debentures. One loan with $40,947.59 in remaining principal at an interest rate of 3.1% to be paid off by 2028. The second larger loan with $2,329,279.75 in remaining principal at an interest rate of 2.34% to be paid off by 2050. The total annual payment including both principal and interest is $123,594.00.

2.4 Lead Pipe Replacement Cost

There are no costs associated with lead pipe replacement for the Township's DWS.

2.5 Source Water Protection Costs

There are no direct costs associated with source water protection for the Dubreuilville DWS.

3 Funding Plan

A funding plan was developed to ensure that the annual expenditures forecasted in the financial operating plan can be sustained over the study period. The funding plan relies mainly on the revenues generated from the direct users of the DWS through water rates, to cover forecasted capital and operating costs. The plan also considers potential infrastructure and Federal/Provincial grants that would help fund expenditures for the study period.

3.1 Water Rates and Sales

Water consumption is not metered for customers in the Township. These non-metered customers are charged a flat-rate and billed twice a year. The current 2026 rates as passed by By-Law 2025-34 are shown in the table below along with forecasted water rates to 2032 using the most recent classification of the Township's water rates.

Table 3-1 - Dubreuilville Water Rate Projections

Year	2026	2027	2028	2029	2030	2031	2032
Water Charge ($/year)	$673	$687	$700	$714	$729	$743	$758
Capital Charge ($/year)	$100	$102	$104	$106	$108	$110	$113
Total Charge ($/year)	$773	$789	$804	$820	$837	$853	$871
Rate Increase	0%	2%	2%	2%	2%	2%	2%

It is the recommendation of this Financial Plan that water rates increase in order to counter the yearly inflation. This Financial Plan utilizes a 2% yearly minimum water rate increase during the planning period 2026-2032 (approximately $16 per year). These rate increases are illustrative only and any rate increase is subject to Council approval.

Water is also sold on a bulk basis to local industry. Bulk water revenues have increased, from approximately $150,000 in 2024 to $900,000 in 2025, and are budgeted at $1,000,000 for 2026. This growth has resulted in bulk water sales becoming the primary source of revenue for the system, due to increasing reliance on industrial demand. Presently the cost for bulk water is $0.05/Litre.

3.2 Water System Reserve Fund

At present the Township maintains a single reserve account for both the water and wastewater systems. The 2025 opening value of this account was $2,411,479. Based on the Township's 2020 Asset Management Plan, which detailed a total replacement cost for both the Water and Wastewater System, 52.4% of the combined reserve has been allocated to the DWS as the Water Reserve in this Financial Plan.

Based on the reserve account allocation the 2025 opening value for the Water System was approximately $1,262,000. Through the planning period, it is estimated that the water system reserve value will increase significantly with a water reserve estimated to almost reaching over $7M by the end of the 2032 planning period.

The DWS Reserve is used to set aside funds to finance future expenditures. This account determines the financial health/viability of the DWS. The DWS is considered to be financially healthy and/or viable when

the balance at the end of the year is positive and growing. This ending balance is obtained after factoring the yearly cash inflows and outflows. This account receives cash inflows through funds transferred from the Township's operating account, additional annual surplus from water rates, and interest accrued (if any). The cash outflows consist of expenditures on capital and major maintenance works, and any interest paid (if any).

Presently, Township reserves as a whole are generating investment income, however, no investment income is associated with the water/wastewater system reserve. Consideration should be made to allocating a percentage of reserve investment income to the water and wastewater systems.

3.3 Government Funding

Government grants are typically allocated to projects demonstrating significant need and financial requirements beyond the capacity of local municipalities. The Township is projecting to receive approximately $500,000 for the system's UV upgrade project on formula based funding.

4 Financial Plan Summary

This section provides a summary of the principal features concerning the current and projected future state of the Township's DWS. The financial information is contained in financial statements covering at least six years (2026-2032) in compliance with O. Reg. 453/07. Detailed financial statements are set out in tabular form in Section 7. Notes regarding the financial statements are presented at the end of the financial statement section of this report.

4.1 Statement of Financial Position

4.1.1 Net Financial Assets/ (Debt)

An important financial feature of a DWS is its Net Financial Assets/ (debt). A positive net financial asset indicates that the system has a reserve fund to deal with future capital and other needs. A negative number indicates that past capital and other investments must be financed from future revenues. The Township's DWS's Net Financial Assets/ (Debt) are shown in Figure 4-1 below.

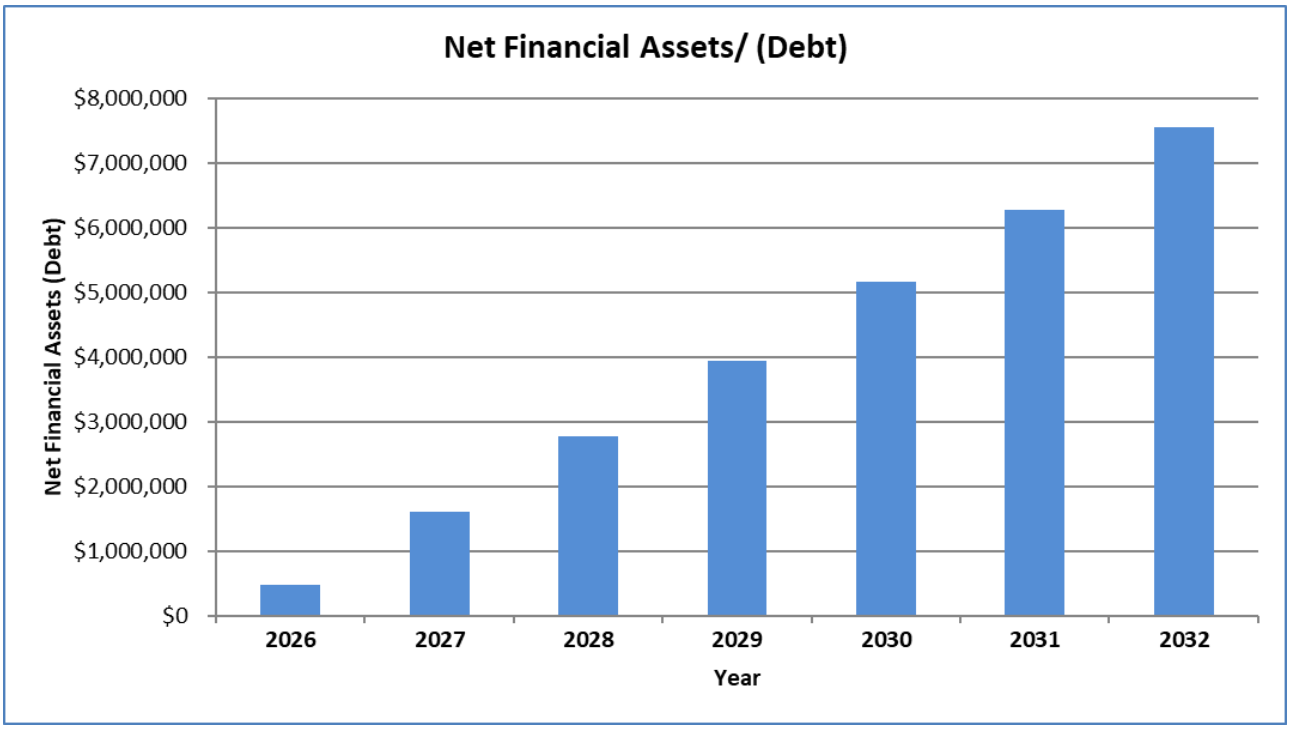


Figure 4-1: Dubreuilville's DWS Net Financial Assets/ (Debt)

Figure 4-1 illustrates that the Dubreuilville Drinking Water System (DWS) is currently in a strong financial position, with Net Financial Assets remaining positive at present and projected to increase substantially over the 2026–2032 planning horizon. This upward trend reflects a sustained surplus of financial resources relative to liabilities, indicating that the system is well-positioned to support both ongoing operations and future capital requirements. The primary driver behind this projected growth is anticipated revenue generated from bulk water sales to local industrial users, which is expected to significantly augment annual revenues. Based on current assumptions, these bulk water agreements are forecasted to contribute approximately $1 million in additional reserves each year, resulting in a steady accumulation of financial capacity over the study period.

While this outlook is favourable, it is important to recognize that the DWS's financial trajectory is closely tied to the stability of local industrial demand. Bulk water revenue is inherently subject to external economic conditions, including potential fluctuations in industrial activity, operational disruptions, or broader market challenges affecting key users. Should such conditions arise, the projected rate of reserve growth could be reduced, and the system may experience increased reliance on rate-based revenues or other funding sources to maintain long-term financial sustainability. As such, although the current forecast demonstrates strong financial resilience, it also highlights a degree of exposure to industry-driven revenue variability that should be considered in future financial planning and risk management strategies.

It should be noted that the accounting of capital works is more comprehensive in the short term than in the long-term and there may be unidentified capital works that may have to be included in the capital budget at a future date.

4.1.2 Tangible Capital Assets

A second financial feature of the DWS is the total value of the system's Tangible Capital Assets (building, equipment, and water mains). Consideration of the value of tangible capital assets is part of PSAB compliance. The current value of the capital assets is termed Net Book Value. Net Book Value is the difference between the original cost of an asset less the accumulated amortization.

Drinking water systems have significant resources in Tangible Capital Assets and managing these assets is critical to maintaining current and future levels of service. Tangible Capital Assets once installed and being used, their value will decrease over time. An increase in the Net Book Value of tangible capital assets is an indication that assets have been renewed faster than they are being amortized. A decrease in Net Book Value indicates that assets are being amortized, faster than they are renewed. The Net Book Value of the assets is set out in Figure 4-2.

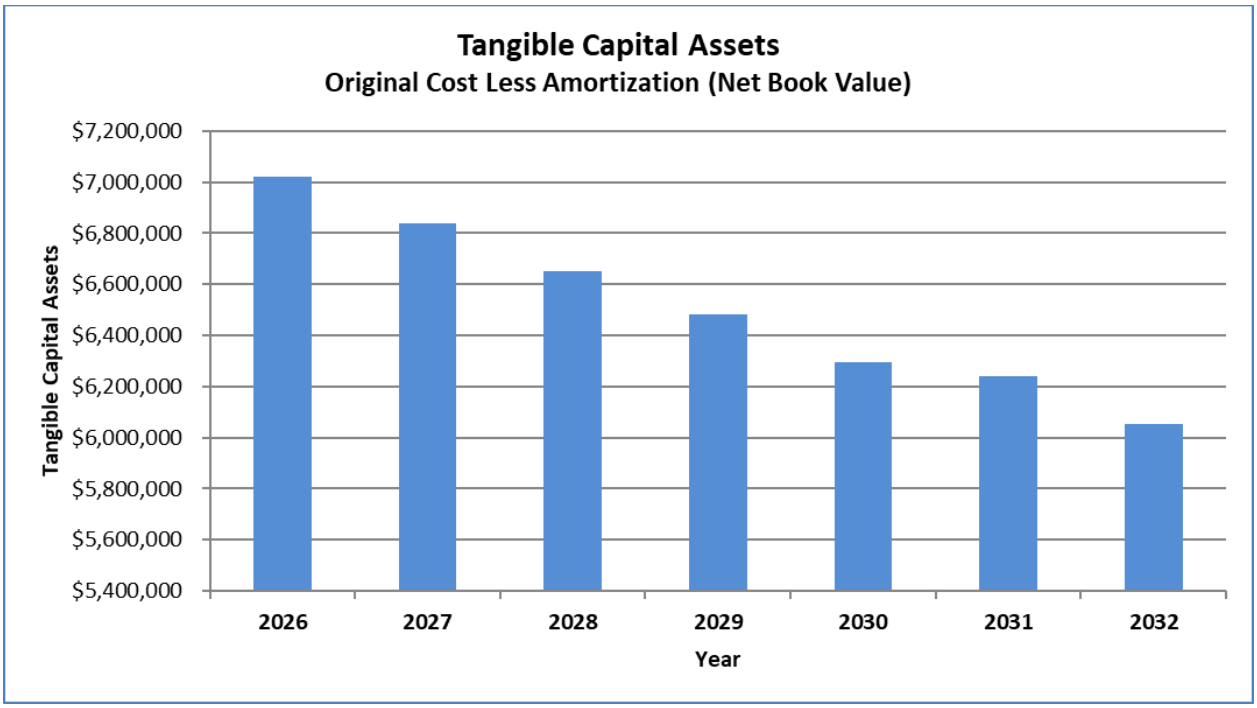


Figure 4-2: Dubreuilville's DWS Tangible Capital Assets

As shown in the figure above, the system's current Net Book Value of $7M. Throughout the planning period the value of the tangible capital assets of the system is expected to steadily decrease for the remainder of the planning period to a 2032 value of $6.1M. The 2026 opening tangible capital asset replacement cost (cost to replace the entire system) is estimated to be $14.2M.

The decreasing trend indicates that the system is amortizing faster than it is being renewed.

4.1.3 Accumulated Surplus

A third financial feature of the DWS finances is the accumulated surplus, which represents the cash on hand less debt plus the Net Book Value of tangible capital assets. In other words, the accumulated surplus is calculated by adding net financial assets (Figure 4-1) and tangible capital assets (Figure 4-2). The accumulated surplus serves as a metric to quantify the Township's ability to maintain the current value of the DWS.

Figure 4-3 presents the projected accumulated surplus over the planning horizon. The accumulated surplus reflects the net financial position of the water system after accounting for operating revenues and expenses, capital expenditures, and the non-cash impact of amortization.

Under the current revenue structure, the system's accumulated surplus is increasing, indicating that the system is generating more than sufficient funding to fully offset lifecycle costs, particularly the ongoing consumption of assets represented by amortization, resulting in a gradual increase in accumulated surplus over time. This upward trend indicates that the system can remain viable over the planning period and given the increasing trend of the accumulated surplus and the lack of government funding during most of the planning period, the system is fully self-sustaining under the current revenue model but is heavily reliant on bulk water sales to local industry.

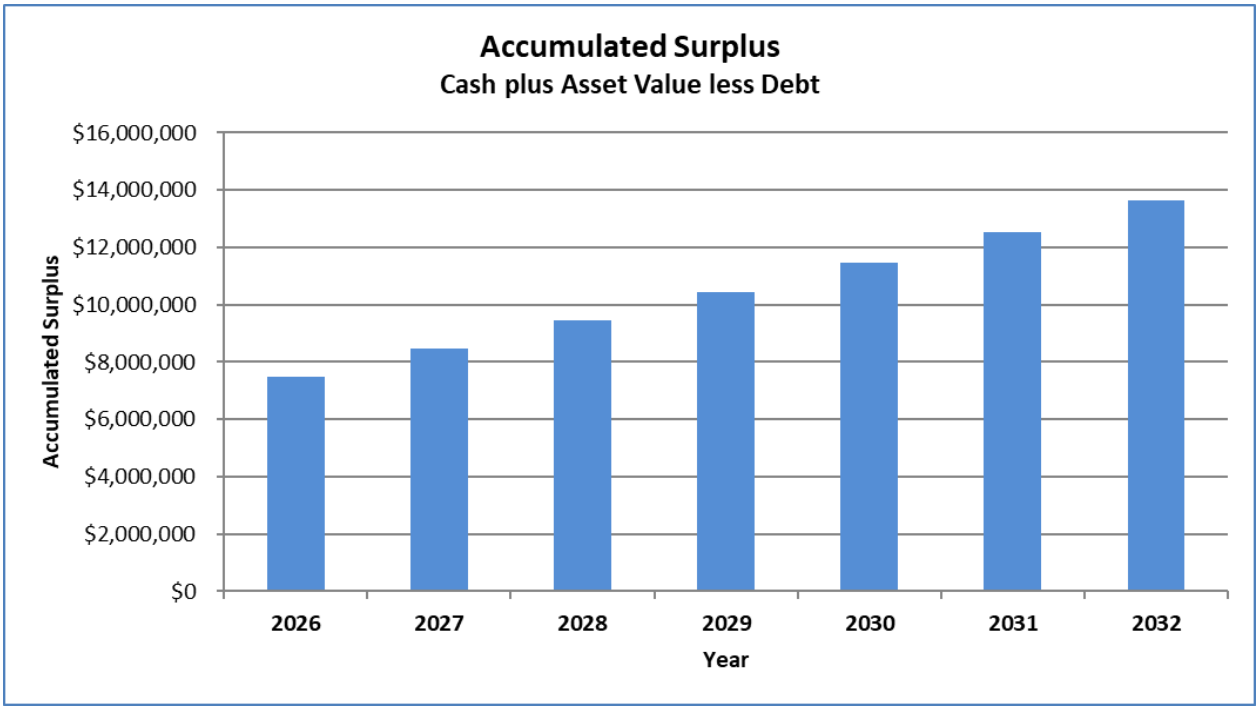


Figure 4-3: Dubreuilville's DWS Accumulated Surplus

4.2 Statement of Financial Operation

The statement of financial operations summarizes the Township's DWS revenues and expenditures over the study period. This represents the gain or loss in the accumulated surplus over the study period. The majority of the projected revenue collected in the DWS comes from bulk water sales and water user fees. Expenditures include operating costs, major maintenance costs, debt payment, annual asset amortization, and cost of capital projects.

Figure 4-4 projects that the system's positive and relatively flat trend of excess revenues over expenses reflects the steady increase of the accumulated surplus seen in Figure 4-3. This shows that the system's revenue is sufficient to counter the amortization rate of the system. This significant positive position is related to recent changes to bulk water sales cost to local industries.

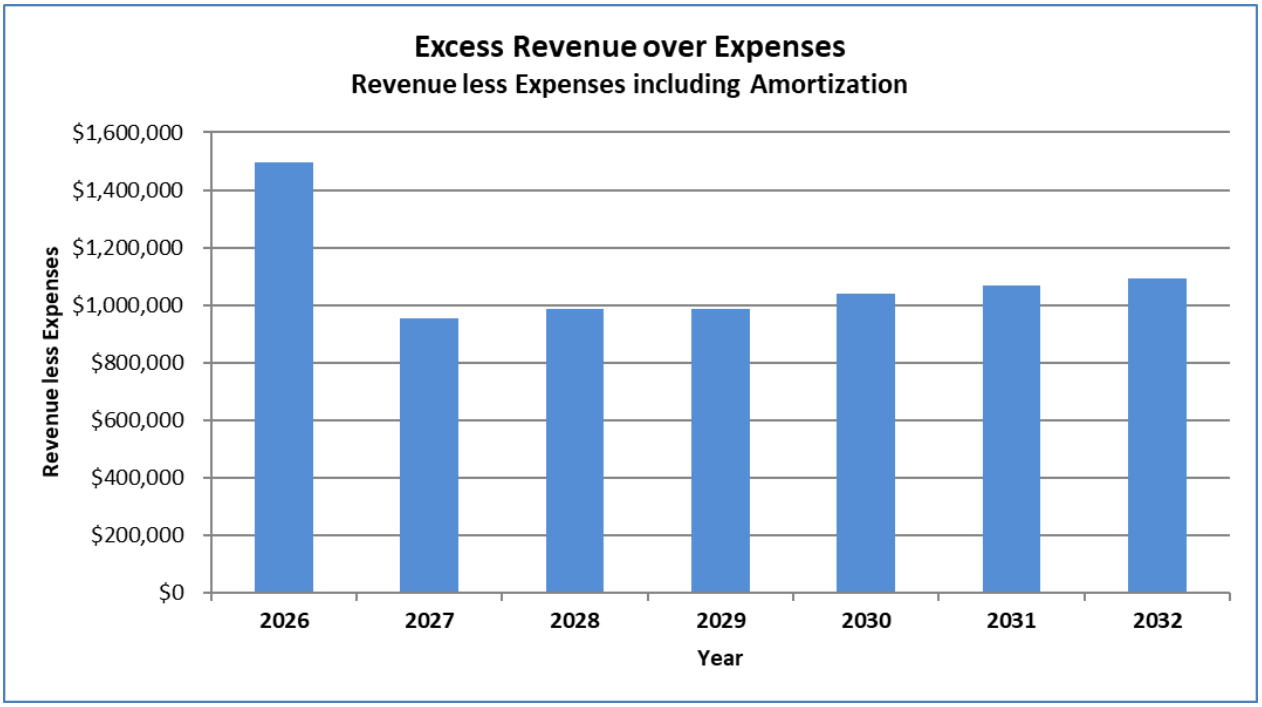


Figure 4-4 Dubreuilville's DWS Revenues less Operational Expenses

It is important to note that amortization expense is a financial write-off of the capital assets and it is not a cash expenditure itself. Amortization is included in financial statements to represent the loss in value of the resources required to operate the DWS.

5 Continuous Improvement

The Safe Drinking Water Act requires that the Township's Municipal Drinking Water Licence be renewed every five years, with an updated Financial Plan prepared and approved in advance of each renewal. Accordingly, this Financial Plan should be reviewed and updated regularly to ensure that financial projections remain current and reflective of system performance, regulatory requirements, and evolving infrastructure needs.

Future updates to the Financial Plan should continue to be informed by the Township's Asset Management Plan, asset condition assessments, and updated capital and major maintenance planning. Changes in asset condition, remaining useful life, or renewal priorities may materially affect long-term financial requirements and should be incorporated as improved information becomes available.

Although the Drinking Water System is financially viable over the current planning period, future planning cycles should continue to monitor reserve balances, accumulated surplus trends, and tangible capital asset decline to identify emerging financial pressures and inform timely financial decision-making.

6 Conclusion

An assessment of projected revenues, expenditures, reserves, and capital requirements indicates that the Dubreuilville Drinking Water System is expected to remain in a strong financial position over the 2026–2032 planning period. Net financial assets are projected to remain positive and increase over the study horizon, supported by consistent operating surpluses. This financial capacity is sufficient to meet operational needs, service existing debt, and fund planned capital and major maintenance works.

This favourable outlook is largely driven by bulk water revenues from local industry, which represent the primary source of surplus growth. While this revenue significantly strengthens the system's financial position, it also introduces exposure to variability in industrial demand. Any reduction in bulk water consumption could affect reserve growth and place increased reliance on user-rate revenues.

From an asset perspective, the Financial Plan identifies a continued decline in the Net Book Value of tangible capital assets, indicating that amortization exceeds the rate of reinvestment. Although planned capital works address priority needs, the current level of renewal does not fully offset ongoing asset consumption, resulting in a gradual aging of infrastructure over time.

Overall, the Dubreuilville Drinking Water System is financially sustainable over the planning horizon and capable of maintaining positive financial indicators under current assumptions. However, long-term self-sustainability will depend on the continued large bulk water revenues and the Township's ability to align asset reinvestment with lifecycle funding requirements.

This Financial Plan has been prepared to meet the requirements of Ontario Regulation 453/07 under the Safe Drinking Water Act, 2002, using the most current information available at the time of preparation. Ongoing monitoring and periodic updates will be required to reflect changes in operating conditions, asset performance, and financial assumptions, and to support the continued reliability and financial sustainability of the system.

7 Financial Statements

The detailed financial statements are set out in the following tables. Section 8 details the notes that correspond to the "notes" numbers on the right side of the tables.

Table 7.1 – Statement of Financial Position

Statement of Financial Position	2026	2027	2028	2029	2030	2031	2032	Notes
Financial Assets								
Cash/Cash Equivalents								
System Reserve (Beginning of Year)	1,674,775	2,764,978	3,799,114	4,836,998	5,818,862	6,838,976	7,718,552	
System Reserve (End of Year)	2,764,978	3,799,114	4,836,998	5,818,862	6,838,976	7,718,552	8,717,925	1
Total Financial Assets	**$2,764,978**	**$3,799,114**	**$4,836,998**	**$5,818,862**	**$6,838,976**	**$7,718,552**	**$8,717,925**	
Liabilities								
Debt - Opening	$2,360,227	$2,291,986	$2,222,037	$2,150,336	$2,076,867	$2,001,668	$1,924,699	
Debt - Closing	$2,291,986	$2,222,037	$2,150,336	$2,076,867	$2,001,668	$1,924,699	$1,845,919	
Total Liabilities	**$2,291,986**	**$2,222,037**	**$2,150,336**	**$2,076,867**	**$2,001,668**	**$1,924,699**	**$1,845,919**	
Net Financial Assets (Debt)	**$472,992**	**$1,577,077**	**$2,686,662**	**$3,741,995**	**$4,837,308**	**$5,793,852**	**$6,872,006**	
Non Financial Assets								
Tangible Capital Asset Cost (Opening)	$14,287,933	$14,865,933	$14,923,053	$14,976,113	$15,051,459	$15,106,663	$15,295,461	2
Changes in Tangible Capital Assets - Additions	$578,000	$57,120	$53,060	$75,346	$55,204	$188,798	$57,434	3
Tangible Capital Asset Cost (Closing)	$14,865,933	$14,923,053	$14,976,113	$15,051,459	$15,106,663	$15,295,461	$15,352,895	
Accumulated Amortization (opening)	$7,603,427	$7,843,902	$8,084,040	$8,325,607	$8,568,500	$8,812,112	$9,054,387	4
Accumulated Amortization (closing)	$7,843,902	$8,084,040	$8,325,607	$8,568,500	$8,812,112	$9,054,387	$9,301,381	4
Total Non Financial Assets	**$7,022,031**	**$6,839,012**	**$6,650,506**	**$6,482,958**	**$6,294,550**	**$6,241,074**	**$6,051,514**	
Accumulated Surplus(deficit)	**$7,495,023**	**$8,416,090**	**$9,337,168**	**$10,224,954**	**$11,131,858**	**$12,034,926**	**$12,923,520**	

Note: Unaudited for Planning Purposes Only – Actual results will differ from the above and these differences could be material.

Table 7.2 – Statement of Financial Operations

Statement of Financial Operations	2026	2027	2028	2029	2030	2031	2032	
Total Revenues								
Revenue from Users								
Water Sales	$1,526,546	$1,509,350	$1,509,350	$1,509,350	$1,509,350	$1,509,350	$1,509,350	5
Water Charge	$81,700	$90,698	$90,698	$90,698	$90,698	$90,698	$90,698	
Misc. Revenue	$2,000	$3,270	$3,309	$3,350	$3,391	$3,433	$3,476	
Total Revenue from Users	**$1,610,246**	**$1,603,317**	**$1,603,357**	**$1,603,398**	**$1,603,439**	**$1,603,481**	**$1,603,524**	
Contribution from General Reserve	$0	$0	$0	$0	$0	$0	$0	6
Interest								
System Reserve	$0	$0	$0	$0	$0	$0	$0	
Grants								
Government Funding Programs	$500,000	$0	$0	$0	$0	$0	$0	
Total Revenues	**$2,110,246**	**$1,603,317**	**$1,603,357**	**$1,603,398**	**$1,603,439**	**$1,603,481**	**$1,603,524**	
Expenses								
Expenses	$49,020	$64,203	$57,028	$58,169	$59,332	$60,519	$61,729	7
OCWA Contract	$179,128	$182,711	$186,365	$190,092	$193,894	$197,772	$201,728	7
OCWA Maintenance	$90,300	$141,554	$145,425	$174,333	$151,300	$153,222	$159,665	8
Expenses before interest and amortization	**$318,448**	**$388,467**	**$388,819**	**$422,595**	**$404,527**	**$411,513**	**$423,122**	
Debt Interest	$55,353	$53,645	$51,893	$50,125	$48,395	$46,625	$44,814	
Amortization	$240,475	$240,139	$241,567	$242,893	$243,612	$242,274	$246,994	4
Total Expenses	**$614,276**	**$682,251**	**$682,279**	**$715,612**	**$696,534**	**$700,413**	**$714,930**	
Excess of Revenues over Expenses	$1,495,970	$921,067	$921,079	$887,785	$906,905	$903,068	$888,594	
Annual Surplus (Deficit) Beginning of year	**$5,999,053**	**$7,495,023**	**$8,416,089**	**$9,337,168**	**$10,224,953**	**$11,131,858**	**$12,034,926**	
Accumulated Surplus (Deficit) End of Year	**$7,495,023**	**$8,416,089**	**$9,337,168**	**$10,224,953**	**$11,131,858**	**$12,034,926**	**$12,923,520**	

Note: Unaudited for Planning Purposes Only – Actual results will differ from the above and these differences could be material.

Table 7.3 – Statement of Cash Flow

Statement of Cash Flow	2026	2027	2028	2029	2030	2031	2032	
Operating Transactions								
Cash received from Revenues	$2,110,246	$1,603,317	$1,603,357	$1,603,398	$1,603,439	$1,603,481	$1,603,524	
Cash paid for Operating Expenses	$318,448	$388,467	$388,819	$422,595	$404,527	$411,513	$423,122	
Cash paid for Financing Charges (Interest)	$55,353	$53,645	$51,893	$50,125	$48,395	$46,625	$44,814	
Excess of Operating Revenues Over Operating Expenses	$1,736,444	$1,161,205	$1,162,645	$1,130,679	$1,150,517	$1,145,342	$1,135,588	
Working Capital Items								
Accounts Receivable	$0	$0	$0	$0	$0	$0	$0	
Inventory	$0	$0	$0	$0	$0	$0	$0	
Capital Work in Progress	$0	$0	$0	$0	$0	$0	$0	
Cash provided by Operating Transactions	**$1,736,444**	**$1,161,205**	**$1,162,645**	**$1,130,679**	**$1,150,517**	**$1,145,342**	**$1,135,588**	
Capital								
Acquisition of TCAs	$578,000	$57,120	$53,060	$75,346	$55,204	$188,798	$57,434	3
Proceeds on Disposal of TCA	$0	$0	$0	$0	$0	$0	$0	
Cash used in Capital Transactions	**$578,000**	**$57,120**	**$53,060**	**$75,346**	**$55,204**	**$188,798**	**$57,434**	
Investing								
Cash (used in)/Provided by Investing Activities	$0	$0	$0	$0	$0	$0	$0	6
Increase (decrease) Cash Provided by Investing Activitie	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Financing								
Repayment of Long Term Debt (principal)	$68,241	$69,949	$71,701	$73,469	$75,199	$76,969	$78,780	
Cash Provided by (used) in Financing Activities	**$68,241**	**$69,949**	**$71,701**	**$73,469**	**$75,199**	**$76,969**	**$78,780**	
Increase (decrease) in Cash Equivalents	**$1,158,444**	**$1,104,085**	**$1,109,585**	**$1,055,333**	**$1,095,313**	**$956,545**	**$1,078,154**	
Cash and Cash Equivalents at the beginning of the Year	**($685,452)**	**$472,992**	**$1,577,078**	**$2,686,663**	**$3,741,996**	**$4,837,308**	**$5,793,853**	
Cash and Cash Equivalents at the End of the Year	**$472,992**	**$1,577,078**	**$2,686,663**	**$3,741,996**	**$4,837,308**	**$5,793,853**	**$6,872,007**	

Note: Unaudited for Planning Purposes Only – Actual results will differ from the above and these differences could be material.

8 Notes on the Dubreuilville DWS Financial Plan

The Dubreuilville DWS Financial Plan represents a forecast of the financial performance of the DWS over a study period starting in the year 2026 to the year 2032. The following notes are intended to document and/or clarify some of the assumptions made in generating the financial information contained in the tables. The reader is cautioned that the Financial Plan contains un-audited financial information and is subject to change:

1) The Township's portion of its combined reserve fund for its water systems is, as of 2026 opening, estimated at $1.7M.
2) Tangible Capital Assets Cost (Opening) is the initial value of all tangible capital assets at the beginning of the year, without factoring in asset amortization.
3) Tangible Capital Assets (TCA) Additions include various capital projects that were carried out during the study period, which increase the value of the system's tangible assets.
4) TCAs are assumed to have no residual value when they have reached the end of their projected useful life. Amortization was determined using the straight-line method. Assets are assumed to be put into service at the end of the year. Amortization is therefore added at the start of the year following installation.
5) Water Revenue – Includes residential water sales and bulk water sales.
6) No investment income has been allocated in the system's revenue.
7) Total Operating Expense – expenditures (Wages & Benefits, Materials, Utilities and Contracted Services) related to the DWS.
8) Total Maintenance Expenses – maintenance expenditures related to the DWS (e.g. annual part replacement, inspections, etc.).

APPENDIX A
Ontario Regulation 453/07

Safe Drinking Water Act, 2002
ONTARIO REGULATION 453/07
FINANCIAL PLANS

Consolidation Period: From April 1, 2008 to the e-Laws currency date.

Last amendment: O. Reg. 69/08.

This is the English version of a bilingual regulation.

Requirement to prepare financial plans

1. (1) A person who makes an application under clause 32 (1) (b) of the Act for a municipal drinking water licence shall, before making the application, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 2. O. Reg. 453/07, s. 1 (1).

(2) A person who makes an application under subsection 32 (4) of the Act for the renewal of a municipal drinking water licence shall, before making the application, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 3. O. Reg. 453/07, s. 1 (2).

(3) As a condition in a municipal drinking water licence that is issued in response to an application made under section 33 of the Act for a municipal drinking water licence, the Director shall include a requirement that the owner of the drinking water system, by the later of July 1, 2010 and the date that is six months after the date the first licence for the system is issued, prepare and approve financial plans for the system that satisfy the requirements prescribed under section 3. O. Reg. 453/07, s. 1 (3).

(4) The Director shall include, as a condition in a municipal drinking water licence, the requirement set out in subsection (3) in any amendments to a license made after the application, if the condition is not satisfied at the time when the amendment is made. O. Reg. 453/07, s. 1 (4).

Financial plan requirements; new systems

2. For the purposes of clause (b) of the definition of "financial plans" in subsection 30 (1) of the Act, the following requirements are prescribed for financial plans that are required by subsection 1 (1) to satisfy the requirements of this section:

1. The financial plans must be approved by a resolution that indicates that the drinking water system is financially viable and that is passed by,
    i. the council of the municipality, if the owner of the drinking water system is a municipality, or
    ii. the governing body of the owner, if the owner of the drinking water system has a governing body and is not a municipality.
2. The financial plans,
    i. must include a statement that the financial impacts of the drinking water system have been considered, and
    ii. must apply for a period of at least six years.
3. The first year to which the financial plan must apply is the year in which the drinking water system is expected to first serve the public.

4. For each year in which the financial plans apply, the financial plans must include details of the proposed or projected financial operations of the drinking water system itemized by,
    i. total revenues, further itemized by water rates, user charges and other revenues,
    ii. total expenses, further itemized by amortization expenses, interest expenses and other expenses,
    iii. annual surplus or deficit, and
    iv. accumulated surplus or deficit.
5. The owner of the drinking water system must,
    i. make the financial plans available, on request, to members of the public who are served by the drinking water system without charge,
    ii. make the financial plans available to members of the public without charge through publication on the Internet, if the owner maintains a website on the Internet, and
    iii. provide notice advising the public of the availability of the financial plans under subparagraphs i and ii, if applicable, in a manner that, in the opinion of the owner, will bring the notice to the attention of members of the public who are served by the drinking water system.
6. The owner of the drinking water system must give a copy of the financial plans to the Ministry of Municipal Affairs and Housing. O. Reg. 453/07, s. 2.

Financial plan requirements; licence renewal

3. (1) For the purposes of clause (b) of the definition of "financial plans" in subsection 30 (1) of the Act, the following requirements are prescribed for financial plans that are required by subsection 1 (2) or a condition that is included in a municipal drinking water licence under subsection 1 (3) to satisfy the requirements of this section:

1. The financial plans must be approved by a resolution that is passed by,
    i. the council of the municipality, if the owner of the drinking water system is a municipality, or
    ii. the governing body of the owner, if the owner of the drinking water system has a governing body and is not a municipality.
2. The financial plans must apply to a period of at least six years.
3. The first year to which the financial plans must apply must be the year determined in accordance with the following rules:
    i. If the financial plans are required by subsection 1 (2), the first year to which the financial plans must apply must be the year in which the drinking water system's existing municipal drinking water licence would otherwise expire.
    ii. If the financial plans are required by a condition that was included in a municipal drinking water licence under subsection 1 (3), the first year to which the financial plans must apply must be the later of 2010 and the year in which the first licence for the system was issued.

4. Subject to subsection (2), for each year to which the financial plans apply, the financial plans must include the following:
    i. Details of the proposed or projected financial position of the drinking water system itemized by,
        A. total financial assets,
        B. total liabilities,
        C. net debt,
        D. non-financial assets that are tangible capital assets, tangible capital assets under construction, inventories of supplies and prepaid expenses, and
        E. changes in tangible capital assets that are additions, donations, write downs and disposals.
    ii. Details of the proposed or projected financial operations of the drinking water system itemized by,
        A. total revenues, further itemized by water rates, user charges and other revenues,
        B. total expenses, further itemized by amortization expenses, interest expenses and other expenses,
        C. annual surplus or deficit, and
        D. accumulated surplus or deficit.
    iii. Details of the drinking water system's proposed or projected gross cash receipts and gross cash payments itemized by,
        A. operating transactions that are cash received from revenues, cash paid for operating expenses and finance charges,
        B. capital transactions that are proceeds on the sale of tangible capital assets and cash used to acquire capital assets,
        C. investing transactions that are acquisitions and disposal of investments,
        D. financing transactions that are proceeds from the issuance of debt and debt repayment,
        E. changes in cash and cash equivalents during the year, and
        F. cash and cash equivalents at the beginning and end of the year.
    iv. Details of the extent to which the information described in subparagraphs i, ii and iii relates directly to the replacement of lead service pipes as defined in section 15.1- 3 of Schedule 15.1 to Ontario Regulation 170/03 (Drinking Water Systems), made under the Act.
5. The owner of the drinking water system must,
    i. make the financial plans available, on request, to members of the public who are served by the drinking water system without charge,

ii. make the financial plans available to members of the public without charge through publication on the Internet, if the owner maintains a website on the Internet, and

iii. provide notice advising the public of the availability of the financial plans under subparagraphs i and ii, if applicable, in a manner that, in the opinion of the owner, will bring the notice to the attention of members of the public who are served by the drinking water system.

6. The owner of the drinking water system must give a copy of the financial plans to the Ministry of Municipal Affairs and Housing. O. Reg. 453/07, s. 3 (1).

(2) Each of the following sub-subparagraphs applies only if the information referred to in the sub-subparagraph is known to the owner at the time the financial plans are prepared:

1. Sub-subparagraphs 4 i A, B and C of subsection (1).
2. Sub-subparagraphs 4 iii A, C, E and F of subsection (1). O. Reg. 453/07, s. 3 (2).

Alternative requirements for two or more drinking water systems

4. If section 3 applies to the financial plans of two or more drinking water systems that are solely owned by the same owner, the requirements prescribed by the section may, as an alternative, be satisfied by financial plans that comply with the section but treat those systems as if they were one drinking water system. O. Reg. 453/07, s. 4.

Amendment of financial plans

5. Sections 2 and 3 do not prevent financial plans from being amended. O. Reg. 453/07, s. 5.

Additional information

6. The requirements of this Regulation do not prevent a person from providing additional information in financial plans prepared for the purpose of meeting the requirements of the Act. O. Reg. 453/07, s. 6.

APPENDIX B

Dubreuilville

Capital and Maintenance Recommendations 2026-2035

Dubreuilville Water Treatment Plant and Wastewater Treatment Plant

(10-Year Recommended Capital/Major Maintenance from 2026 to 2035)

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval for the year of 2026. Future years will be re-evaluated in October and added to as required.

Dec-18

OCWA work order Or Town	Scope of Work Recommended Capital	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Compliance	DWQMS RA Outcome*	Health & Safety	Repair / Maintenance	Lifecycle Replacement	Improvement	Spare Parts Inventory	Approved by Client	Rationale for Project
	Water Treatment Plant (Minor Maintenance)																		●	
	UV Annual Servicing - EDA	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	x	x							Annual Maintenance
	UV System Parts	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	x	x					x		UV System Parts
	Annual Generator Maintenace	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		x		x					Annual Maintenance
	DWQMS	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	x	x							External Audit
	Lab Equipment - Handheld lab instrument update						$ 5,000.00						x					x		replace handheld units if upgrade available or as needed
	Communication/radio upgrade				$ 15,000.00															upgrade radio communication
	Chlorine probes annual	$ 3,500.00		$ 4,000.00		$ 4,000.00		$ 4,000.00		$ 4,000.00			x					x		Recommended annually 3x chlorine analyzers 2x ph probes
	Replacement pH probes	$ 3,000.00	$ 3,000.00		$ 3,000.00		$ 3,000.00		$ 3,000.00				x					x		as needed
	Reagents and buffers	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00							x		as needed
	Calibrate UV sensor	$ 2,000.00			$ 2,000.00			$ 2,000.00				x								every 3 years
	Tech support (emergency as needed)	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00									reserve for emergency technical support
	Total Estimate - Water Treatment Plant (Minor Maintenance)	**$ 36,000.00**	**$ 19,000.00**	**$ 20,000.00**	**$ 37,500.00**	**$ 20,000.00**	**$ 24,000.00**	**$ 23,500.00**	**$ 19,000.00**	**$ 20,000.00**	**$ 16,000.00**									
	Water Treatment Plant (Major Maintenance)																			
	Hach TU5300 Low Range Laser Turb Meter + controller	$ 15,000.00														x				Current Analyzer is Obsolete
	Replacement flow control valve Well #1	$ 23,000.00														x				Valve reaching life expectancy
	Well inspections/cleaning						$ 90,000.00					x	x							Preventative maintenance/inspections
	Reservoir Inspection (3-5 Years)				$ 6,000.00					$ 6,000.00		x	x							Recommended inspection every 5 years
	refinish floors in well house															x				Floors in well hous degrading over time should consider resurfacing
	Reservoir cleaning	$ 10,000.00											x				x			currently working on schedulle and updated pricing
	Replace Ladders to stainless steel at reservoir	$ 17,000.00												x		x				Recommended health and safety repairs
	Repair concrete valve pit curb and replace aluminum hatch	$ 6,000.00											x	x						Recommended health and safety repairs
	Supply and install two rescue port bases at hatches	$ 6,000.00												x						Recommended health and safety repairs
	Install fine mesh screening on two 10" gooseneck vents	$ 1,000.00											x	x						recommended by contractor
	Replace/repair mixer in reservoir	$ 10,000.00											x				x			recommended by contractor
	Spare Groundwell pump						$ 20,000.00						x					x		
	Total Estimate - Water Treatment Plant (Major Maintenance)	**$ 88,000.00**	**$ -**	**$ -**	**$ 6,000.00**	**$ -**	**$ 90,000.00**	**$ -**	**$ -**	**$ 6,000.00**	**$ -**									
	Water Treatment Plant (Capital)																			
	Gen 1 UV system upgrdade (township)												x							Gen 1 systems Obsolete and critical parts discontinued
	Total Estimate - Recommended Water Treatment Plant (Capital)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**									
	Water Distribution																			
	Fire Hydrant Repairs (Progressive)		$ 5,000.00		$ 5,000.00		$ 5,000.00		$ 5,000.00				x							Hydrant Repairs per Hydrant Report
	Ditribution Repairs (Township)																			All service connections new from 2020 distrinution project. Not anticipating any Repairs
	Hydrant Flushing (Part of the Agreement)																			Annual Flushing (Part of O&M Agreement)
	Distribution swabbing				$ 17,500.00								x							
	Total Estimate - Water Distribution	**$ -**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	**$ -**	**$ -**									
	Wastewater Treatment Plant & Collection System (Minor Maintenance)																			
	Annual Generator Maintenance	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00									Annual Maintenance
	Collection System Maintenance (CCTV)																			CCTV as required
	Lift Station Cleaning (Township)																			Taken Care of By the Township
	Total Estimate - Wastewater Treatment Plant & Collection System (Minor Maintenance)	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**	**$ 4,000.00**									
	Wastewater Treatment Plant & Collection System (Major Maintenance)																			
	Spare Flygt pump industrial pump station		$ 12,500.00																	
	Total Estimate - Wastewater Treatment Plant & Collection System (Major Maintenance)	**$0**	**$12,500**	**$0**	**$0**	**$0**	**$0**													
	Wastewater Treatment Plant & Collection System (Capital)																			

Dubreuilville Water Treatment Plant and Wastewater Treatment Plant

(10-Year Recommended Capital/Major Maintenance from 2026 to 2035)

The Ontario Clean Water Agency has identified the following capital projects/major maintenance for your review and approval for the year of 2026. Future years will be re-evaluated in October and added to as required.

Dec-18

OCWA work order / Or Town	Scope of Work Recommended Capital	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Compliance	DWQMS RA Outcome*	Health & Safety	Repair / Maintenance	Lifecycle Replacement	Improvement	Spare Parts Inventory	Approved by Client	Rationale for Project
	Total Estimate - Wastewater Treatment Plant & Collection System (Capital)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -									
	Total Capital Estimate	$ 128,000.00	$ 40,500.00	$ 24,000.00	$ 52,500.00	$ 24,000.00	$ 123,000.00	$ 27,500.00	$ 28,000.00	$ 30,000.00	$ 20,000.00									

** **NOTE** : a requirement of DWQMS v. 2.0 is to consider the outcomes of the risk assessment (RA) documented under Element 8 as part of the system's infrastructure review*

Legend:

H	*High priority recommended to be completed in upcoming year*
M	*Medium priority recommended to be completed in 1 to 3 years*
L	*Low priority recommended to be completed in years 4 to 5*

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-150**

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to cancel the regularly scheduled municipal council meetings identified below:

- July 22, 2026; and
- August 12, 2026; and
- September 9, 2026

X

Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-151**

Whereas that By-Law No. 2026-28, 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 July 8, 2026, be adopted as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

By-Law No. 2026-28

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 July 8, 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 July 8, 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 July 8, 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 8th day of July 2026.

MAYOR

CAO-CLERK



COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-152**

Whereas that By-Law No. 2026-29, being a By-law to name members of council and municipal employees to various committees and appoint a Deputy-Mayor, be adopted as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

By-Law No. 2026-29

A By-Law to Name Members of Council and Municipal Employees to Various Committees and appoint a Deputy-Mayor

WHEREAS the Council of the Corporation of the Township of Dubreuilville has established various committees and is also subject to participation on Committees, Boards and Agencies external to its own operations; and

WHEREAS during the absence of the Mayor it is desirable to name a Deputy-Mayor to attend to the duties and responsibilities of the Mayor during such absences; and

WHEREAS it is desirable to name Council Members and Municipal Employees to such Committees, Boards and Agencies and further name a Deputy-Mayor for purposes of notification and liability insurance.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE ENACTS AS FOLLOWS:

1) That Municipal Council will be represented on the following Committees, Boards and Agencies by the member(s) of Council and Municipal Employees so named as shown on the attached Schedule 'A';

2) That in the absence of the Mayor the following shall act as Deputy-Mayor for the years shown during the term of Council (November 15, 2022 to November 14, 2026);

Councillor Hélène Perth	November 15, 2022 to November 14, 2023
Councillor Luc Lévesque	November 15, 2023 to September 11, 2024
Councillor Julila Hemphill	September 12, 2024 to November 14, 2025
Councillor Krystel Lévesque	November 15, 2025 to November 14, 2026

3) That in the event the Deputy-Mayor designated for the affected period is unavailable the Councillor serving as Deputy-Mayor in the preceding time period shall serve as Deputy-Mayor and in the event that Councillor is unavailable the process will continue on the basis of preceding Deputy-Mayor.

Whereas that By-law No. 2024-56 be and is hereby repealed.

Read a first, second and third time, enacted and passed this 8th day of July 2026.

Beverly Nantel, Mayor

Shelley B. Casey, CAO-Clerk

Committees of Council – Schedule 'A'
By-Law 2026-29

Carrefour Santé	Krystel Lévesque Councillor CAO-Clerk	***Northeast Superior Mayor's Group***	Beverly Nantel Mayor CAO-Clerk	***Algoma District Municipal Association (ADMA)***	Beverly Nantel Mayor CAO-Clerk
Health and Safety Committee	Krystel Lévesque Councillor Health and Safety Coordinator All municipal departments employees	***North Algoma Medical Recruitment and Retention Committee (NAMRRC)***	Beverly Nantel Mayor	***Strongman Challenge Dubreuilville Committee***	Julila Hemphill Councillor Office Coordinator
Committee of Adjustment	See By-Law No. 2014-06 All Council Members	***Algoma Public Health (APH)***	Beverly Nantel Mayor Representative for Dubreuilville, White River and Wawa	***Recreation Committee***	Julila Hemphill Councillor Office Coordinator
Algoma District Social Administration Board (ADSAB)	Cheryl Fort Mayor of Hornepayne Representative Area 1 (Dubreuilville, White River & Hornepayne)	***Missinaibi Forest Management Inc. (Magpie/Martel Forest Main Group)***	Beverly Nantel Mayor	***Algoma Kiniwabi Travel Association (AKTA)***	Economic Development Officer
Dubreuilville Economic Development Advisory Committee (DEDAC)	Beverly Nantel Mayor CAO-Clerk Economic Development Officer				

Emergency Awareness Committee	Beverly Nantel Mayor Krystel Lévesque Councillor CAO-Clerk / CEMC Treasurer-Tax Collector / Alternate CEMC Health and Safety Coordinator Alternate CEMC Infrastructure Superintendent Fire Chief	***Administrative Monetary Penalty System (AMPS)***	**Screening Officer**: Amanda Nolan **Hearing Officer**: Brigitte Tremblay	***Superior East Regional OPP Detachment Board***	Julila Hemphill Councillor for Dubreuilville

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-153**

Whereas that By-Law No. 2026-30, being a By-law to delegate certain financial and staffing authorities to the Chief Administrative Officer (CAO) - Clerk during a "Lame Duck" Council period, be adopted as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

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By-Law No. 2026-30

Being a By-law to delegate certain financial and staffing authorities to the Chief Administrative Officer (CAO) – Clerk during a "Lame Duck" Council period

WHEREAS Section 275 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (the "Act"), restricts certain acts that a Council may take after Nomination Day and after Voting Day if the Council is in a "lame duck" position;

AND WHEREAS Section 275 of the Act provides that where fewer than three-quarters (3/4) of the members of the outgoing Council will return to office for the new term, Council is restricted from taking certain actions after Nomination Day and after Voting Day during the lame duck period;

AND WHEREAS Section 275(3) of the Act restricts Council from taking action on the following matters during the lame duck period:

1. The appointment or removal from office of any officer of the municipality;
2. The hiring or dismissal of any employee of the municipality;
3. The disposition of any real or personal property of the municipality having a value exceeding $50,000 at the time of disposal, unless the disposition was included in a budget adopted by Council before Nomination Day;
4. Making any expenditure or incurring any other liability exceeding $50,000, unless the expenditure or liability was included in a budget adopted by Council before Nomination Day.

AND WHEREAS in the case of the Corporation of the Township of Dubreuilville, the lame duck restrictions would apply if fewer than four (4) members of Council are returning for the new Council term;

AND WHEREAS the determination of whether Council is in a lame duck position may be made either:

1. After Nomination Day, based on nominations and acclamations; or
2. After Voting Day, based on the election results and acclamations.

AND WHEREAS Section 275(6) of the Act provides that nothing in Section 275 prevents a person or body from exercising authority delegated by Council prior to Nomination Day;

AND WHEREAS Council deems it expedient to delegate authority to the Chief Administrative Officer (CAO) – Clerk to take necessary action during any lame duck period to ensure continuity of municipal operations and services.

NOW THEREFORE BE IT RESOLVED THAT the Municipal Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. Delegation of Authority

   Council hereby delegates authority to the Chief Administrative Officer (CAO) – Clerk to take action, where necessary, with respect to the matters restricted under Section 275(3) of the Municipal Act, 2001 during any lame duck period between Nomination Day and the commencement of the new Council term.

2. Scope of Delegated Authority

   The CAO – Clerk shall exercise the delegated authority granted under this By-law only where such action is necessary for:
   1. the continued operation of the Corporation;
   2. the maintenance of municipal services;
   3. the protection of municipal assets;
   4. compliance with legislative or contractual obligations; or
   5. addressing operational matters that cannot reasonably await the commencement of the new Council term.

3. Reporting Requirement

   The CAO – Clerk shall report to the newly constituted Council on any actions taken pursuant to this By-law at the first regular Council meeting following the commencement of the new Council term, or as soon thereafter as practicable.

4. 2026 Election Dates

   For the purposes of the 2026 Municipal Election, this By-law shall apply from:
   1. Nomination Day: August 21, 2026;
   2. Voting Day: October 26, 2026;
   3. Until the day the newly elected Council members have taken their Oath of Office and the new Council term has commenced on November 15, 2026.

5. Emergency Powers

   Nothing in this By-law limits Council's authority to take all necessary and appropriate action in the event of an emergency, as permitted under the Municipal Act, 2001.

6. Short Title

   This By-law may be cited as the "Lame Duck Delegation of Authority By-law".

7. Effective Date

   This By-law shall come into force and take effect upon its final passing.

8. Execution

   The Mayor and the CAO – Clerk are hereby authorized to execute this By-law on behalf of the Corporation of the Township of Dubreuilville and to affix the corporate seal thereto.

READ a first, second and third time and be finally passed this 8th day of July 2026.

_____
BEVERLY NANTEL, MAYOR

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

_____
SHELLEY B. CASEY, CAO-CLERK

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Julila Hemphill** **Resolution No. 26-154**

Whereas that By-Law No. 2026-31, being a By-law to repeal By-Law No. 2003-32, be adopted as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

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By-Law No. 2026-31

Being a By-law to repeal By-Law No. 2003-32

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 the Council of the Corporation of the Township of Dubreuilville deems it necessary to repeal By-Law No. 2003-32, to authorize the execution of an agreement for the tenancy of a portion of the building known as the O.P.P. and Ambulance Service Station located at 332 Bouleaux Avenue between Her Majesty the Queen in right of Ontario and the Corporation of the Township of Dubreuilville;

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

1. That By-Law No. 2003-32, along with any related by-laws and agreements, is hereby repealed.

2. 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 8th day of July 2026.

MAYOR

CAO-CLERK

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Julila Hemphill** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-155**

Whereas that By-Law No. 2026-32, being a By-law to establish policies and specified rates for travelling on municipal business, be adopted as presented.

X		
Carried	**Defeated**	**Deferred**

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

By-Law No. 2026-32

Being a By-law to establish policies and specified rates for travelling on municipal business.

WHEREAS Section 283 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, authorizes a municipality to pay expenses incurred by members of Council and municipal employees while conducting municipal business;

AND WHEREAS members of Council and municipal employees are periodically required to attend conferences, seminars, workshops, meetings, conventions, training sessions and other events in the performance of their municipal duties;

AND WHEREAS the Council of the Corporation of the Township of Dubreuilville deems it desirable to establish a fair, consistent and accountable framework for the reimbursement of expenses incurred while conducting municipal business;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts as follows:

1. DEFINITIONS

1.1 **"Corporation"** means the Corporation of the Township of Dubreuilville.

1.2 **"Municipal Business"** means approved activities undertaken on behalf of the Corporation, including conferences, seminars, workshops, conventions, training sessions, meetings, and other events authorized under this By-law. Regular meetings of Council, Special Council Meetings, Committee Meetings, Closed Session Meetings, and other routine meetings required as part of a member's normal duties are excluded unless otherwise authorized by Council.

1.3 **"Municipal Travel"** means travel undertaken for approved Municipal Business.

1.4 **"Employee"** means any person employed by the Corporation of the Township of Dubreuilville.

2. APPROVAL AUTHORITY

2.1 Employees

The CAO-Clerk shall have the authority to approve attendance by municipal employees at conferences, seminars, workshops, meetings, conventions, training sessions, webinars and other professional development opportunities, provided sufficient funds have been approved through the current year's budget and are available within the applicable departmental budget.

2.2 CAO-Clerk

Attendance by the CAO-Clerk at conferences, seminars, workshops, meetings, conventions, training sessions, webinars and other professional development opportunities shall require approval by Council resolution, unless sufficient funds have already been approved through the current year's budget and are available within the applicable departmental budget.

2.3 Members of Council

Members of Council shall obtain authorization by Council resolution prior to attending conferences, seminars, workshops, meetings, conventions, training sessions, webinars and other professional development opportunities where costs will be incurred by the Corporation, unless sufficient funds have already been approved through the current year's budget and are available within the applicable departmental budget.

2.4 Budget Exceptions

Any travel or training request not approved through the current year's budget, or for which sufficient funds are not available, shall require prior approval by Council resolution.

2.5 Council Representation

Council shall not normally authorize attendance by more than two (2) members of Council at the same conference, convention, seminar or training event unless special circumstances warrant additional representation.

3. ELIGIBLE EXPENSES

The following expenses shall be eligible for reimbursement when incurred while conducting approved Municipal Business:

3.1 Automobile Mileage

Mileage shall be reimbursed in accordance with the National Joint Council Kilometric Rates in effect at the time travel occurs.

3.2 Air Travel

Actual airfare costs.

3.3 Rail and Bus Travel

Actual costs for train and bus transportation.

3.4 Accommodations

Actual costs of hotel accommodations or other approved lodging, supported by original receipts.

3.5 Registration Fees

Actual registration costs associated with approved conferences, seminars, workshops, conventions and training sessions.

3.6 Parking and Transportation

Actual costs for parking, taxis, rideshare services and other approved transportation expenses.

3.7 Business Communications

Reasonable business-related telephone or communication expenses supported by receipts.

3.8 Hospitality Allowance

A hospitality allowance not exceeding **$50.00 per night** may be reimbursed for hosting family members or guests while attending approved municipal events requiring overnight travel.

4. MEAL ALLOWANCES

Meal expenses shall be reimbursed to the following maximum amounts (HST included):

Meal	North of French River	South of French River
Breakfast	$25.00	$35.00
Lunch	$30.00	$40.00
Dinner	$40.00	$60.00
Daily Maximum	**$95.00**	**$135.00**

4.1 Gratuities

Gratuities of up to fifteen percent (15%) may be claimed in addition to the meal allowances identified above, provided an itemized receipt is submitted.

4.2 Included Meals

Where meals are provided as part of a conference, training event, meeting, registration package, hotel accommodation or other event, reimbursement for those meals shall not be permitted.

5. LOSS OF INCOME COMPENSATION

Members of Council and volunteer firefighters may be reimbursed for verified loss of income during their regular working hours or legitimate time away from family resulting from attendance at approved Municipal Business.

Such daily reimbursement:

a) Shall be considered on a case-by-case basis;

b) May require supporting documentation satisfactory to the Corporation;

c) Shall not exceed **$175.00 for absences up to four (4) hours**; and

d) Shall not exceed **$350.00 for absences exceeding four (4) hours**.

6. HOSPITALITY AND PROMOTIONAL EXPENSES

The Mayor and the CAO-Clerk may incur reasonable hospitality and promotional expenses while conducting municipal business or representing the Township.

Such expenses shall be supported by itemized receipts and submitted for reimbursement in accordance with municipal financial policies.

Other employees may incur hospitality expenses only with prior approval of the CAO-Clerk.

7. ADMINISTRATION

The CAO-Clerk shall be responsible for administering this By-law and may establish administrative procedures and forms to facilitate its implementation.

8. REPEAL

That By-law No. 2024-57 is hereby repealed.

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

READ a first, second and third time and be finally passed this 8th day of July 2026.

MAYOR

CAO-CLERK

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE
1989
ONTARIO

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Krystel Lévesque** **DATE:** **July 8, 2026**
Seconded By: **Hélène Perth** **Resolution No. 26-156**

Whereas that By-Law No. 2026-33, being a By-law to prohibit and regulate public nuisances, be adopted as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

Prenez le temps de vivre Experience the Freedom

By-Law No. 2026-33

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;
n) No person shall have their beacon lights on during 6:00 p.m. – 6:00 a.m. at any given time within Township limits;
o) Hinder or obstruct an Officer/appointed person lawfully carrying out duties;
p) Failure to identify themselves to an Officer/appointed person while in contravention of this By-law

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.

PENALITIES

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). Please refer to Schedule “A” for a detailed penalty summary.

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.

Whereas that By-law No. 2026-24 be and is hereby repealed.

READ a first, second and third time and be finally passed this 8th day of July 2026.

MAYOR

CAO-CLERK

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

SCHEDULE 'A'

PUBLIC NUISSANCE
ADMINISTRATIVE PENALTY AMOUNT

Item	Column 1	Column 2	Column 3
	Short Form Wording	**Provision creating or defining offence**	**Penalty Amount**
1	No person shall without reasonable excuse engage in outdoor public urination and defecation	Section 2. a)	$ 200.00
2	No person shall dump on public property	Section 2. b)	$200.00
3	No person shall litter in a public place	Section 2. c)	$200.00
4	No person shall emit, cause, or allow the emission of an excessive amount of smoke, dust, or airborne particulate matter in a public area	Section 2. d)	$200.00
5	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	Section 2. e)	$100.00
6	No person shall knock over or attempt to knock over, bench, fence, blue box or garbage container, or any other structure or object	Section 2. f)	$100.00
7	No person shall mark or apply graffiti on any public place or private property	Section 2. h)	$200.00
8	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	Section 2. i)	$150.00
9	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	Section 2. j)	$100.00
10	No person shall engage in any form of disruptive behavior in any public setting	Section 2. k)	$200.00
11	No person shall damage or destroy or attempt to damage or destroy any public or private property	Section 2. l)	$200.00
12	No person shall cause or permit nuisance noise at any designated time	Section 2. m)	$100.00
13	No person shall have their beacon lights on during 6: 00 p.m.- 6:00 a.m. at any given time within Township limits.	Section 2. n)	$200.00
14	Hinder or obstruct an Officer/appointed person lawfully carrying out duties	Section 2. o)	$300.00
15	Failure to identify themselves to an Officer/appointed person while in contravention of this By-law	Section 2. p)	$200.00

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-157**

Whereas that By-Law No. 2026-26, being a By-law to opt-out of the vacant unit rebate program under section 364 of the Municipal Act, 2001, be read a third time and finally passed, as presented.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville

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By-Law No. 2026-26

A By-law to Opt-out of the Vacant Unit Rebate Program under section 364 of the Municipal Act, 2001

WHEREAS Section 364 of the Municipal Act, 2001, S.O. 2001, as amended (hereinafter referred to as the "Municipal Act") sets out the program by which tax rebates may be provided for property in respect of eligible vacant portions for properties within the commercial, industrial or other prescribed property classes; and

WHEREAS a local Municipality, pursuant to subsection 364(1.1) of the Municipal Act, may choose that it will not maintain a program to provide rebates under section 364; and

WHEREAS, for the purposes of this by-law, the Commercial classes shall be considered as a single property class and the Industrial classes shall be considered as a single property class; and

WHEREAS the Minister of Finance may by regulation under paragraph 364(a.0.1) identify property classes other than the commercial and industrial property classes to be *Prescribed Classes* for the purposes of Section 364; and

WHEREAS the Council of the Corporation of the Township of Dubreuilville (the "Municipality") deems it appropriate to end the application of Section 364; and

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts as follows:

1. THAT in accordance with subsection 364(1.1) of the Municipal Act, no program will be maintained, and no rebates will be made under Section 364 of that Act for 2026 or any subsequent taxation years; and

2. THAT this by-law shall apply to property in the commercial property class, the industrial property class, and to property in any other class identified as a prescribed class for the purposes of Section 364 of the Municipal Act, including but not limited to the landfill property class; and

3. THAT this by-law shall come into full force and effect on the date it is passed at which time all by-laws, policies and resolutions that are inconsistent with the provisions of this by-law are hereby amended or repealed insofar as necessary to give effect to the provisions of this by-law.

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

Read a first and second time this 10th day of June 2026.

MAYOR

CAO-CLERK

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

Read a third time and finally passed this 8th day of July 2026.

MAYOR

CAO-CLERK

THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE 1989 ONTARIO

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-158**

Whereas that the council of the Corporation of the Township of Dubreuilville hereby wishes to retain Taylor Grantham, Associate with Hooey & Company Lawyers to pursue our credit note with Seed Homes.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION

The Corporation of the Township of
La Corporation du Canton de
Dubreuilville
Prenez le temps de vivre Experience the Freedom

Moved By: **Hélène Perth** **DATE:** **July 8, 2026**
Seconded By: **Krystel Lévesque** **Resolution No. 26-159**

Whereas that this regular municipal council meeting dated July 8, 2026 hereby adjourn at 8:53 p.m.

Carried	**Defeated**	**Deferred**
X		

RECORDED VOTE:	**YES**	**NO**
Councillor Hélène Perth	____	____
Councillor Krystel Lévesque	____	____
Councillor Julila Hemphill	____	____
Councillor Jr. Vallières	____	____
Mayor Beverly Nantel	____	____

Declaration of Pecuniary Interest and General Nature Thereof: