



## **AGENDA – Regular Meeting of Council**

**Wednesday, April 7 , 2021**

**1:00 PM**

**Magnetawan Community Centre**

**Page #    OPENING BUSINESS**

- 1.1    Call to Order
- 1.2    Adoption of the Agenda
- 1.3    Disclosure of Pecuniary Interest
- 3    1.4    Adoption of Previous Minutes

**PRESENTATION**

Daniel Longade and Jessica Dion, Baker Tilly – presentation of 2020 Financial Statements

- 10            Comparative Analysis
- 28            Draft Financial Statements
- 62            Audit Findings Report
- 81            Management Letter
- 84            Statement of Financial Position
- 85            Representation Letter
- 89            Engagement Letter

**STAFF REPORTS, MOTIONS AND DISCUSSION**

- 101    2.1    Memo from Treasurer Linda Saunders, Schedule of Investment
- 103    2.2    Report from Fire Chief Joe Readman, Fire Safety Grant - FirePro2 and DRAFT By-law to enter into an agreement Ontario Fire Marshal, Fire Safety Grant Program
- 117    2.3    Report from Public Works Superintendent Scott Edwards, Tandem Snowplow RFP 2021-02
- 118    2.4    Report from Public Works Superintendent Scott Edwards, Award of RFP 2021-01 Culvert Replacing Engineering
- 119    2.5    DRAFT By-law Road Use Agreement Herrnstein
- 128    2.6    Correspondence from BBS Developments Inc., Road Name
- 130    2.7    Correspondence from Jack Crossman, Crosswalks in Ahmic Harbour
- 132    2.8    Update Modernization Grant Service Delivery Review
- 145    2.9    Office of the Solicitor General New Ontario Provincial Police Detachment Boards
- 153    2.10    Almaguin Community Economic Development (ACED) Staycation in Almaguin Proposal
- 174    2.11    DRAFT Motion Vaccine Allocations
- 175    2.12    Draft By-law Set Tax Ratios 2021
- 176    2.13    Draft By-law Set and Levy Rate of Taxation for 2021

**MUNICIPAL BOARDS AND COMMITTEE MINUTES**

- 200    3.1    Almaguin Community Economic Development Minutes (ACED) February 25, 2021 and March 15, 2021
- 207    3.2    Magnetawan Community Development Committee Minutes (MCDC) March 10, 2021
- 210    3.3    Magnetawan Community Centre Board Minutes (MCCB) March 24, 2021

**CORRESPONDENCE**

- 213    4.1    Township of Strong Support for Wendigo Lake Expeditions Inc.
- 215    4.2    Request for Tender 2021-01 Slurry Seal Surface Treatment
- 227    4.3    Request for Tender 2021-02 Gravel (A+B)
- 239    4.4    Request for Proposal 2021-03 Commercial Tractor
- 248    4.5    In Case You Missed It Council Highlights (ICYMI) March 17, 2021

### **ACCOUNTS**

249 5.1 Accounts in the amount of \$263,016.56

### **BY-LAWS**

263 6.1 Enter into an agreement Ontario Fire Marshal, Fire Safety Grant Program

264 6.2 Road Use Agreement Herrnstein

265 6.3 Set Tax Ratios 2021

266 6.4 Set and Levy Rate of Taxation for 2021

### **CONFIRMING BY-LAW AND ADJOURNMENT**

270 7.1 Confirm the Proceedings of Council and Adjourn



**Municipality of  
Magnetawan**

**COUNCIL MEETING MINUTES**

**March 17, 2021**

**11:00 am**

The meeting of the Council of the Corporation of the Municipality of Magnetawan was held at the Magnetawan Community Centre and streamed electronically for the public through "Go To Meeting" with the following present:

Mayor Sam Dunnett  
Deputy Mayor Tim Brunton  
Councillor Brad Kneller  
Councillor Wayne Smith  
Councillor John Hetherington

Staff: CAO/Clerk Kerstin Vroom, Acting Deputy Clerk Laura Brandt, and Treasurer Linda Saunders were present for the entire meeting.

- 1.1 Call to Order  
The meeting was called to order at 11:00 a.m.
- 1.2 Adoption of the Agenda  
*RESOLUTION 2021-56 Brunton-Smith*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan adopts the agenda as presented.*  
*Carried.*
- 1.3 Disclosure of Pecuniary Interest  
Mayor Dunnett stated that should anyone have a disclosure of pecuniary interest that they could declare the nature thereof now or at any time during the meeting.
- 2.1 - 2.12 Budget 2021  
*RESOLUTION 2021-57 Hetherington-Kneller*  
*BE IT RESOLVED that the Council of the Municipality of Magnetawan receives the report as presented from Parks and Maintenance Supervisor Steve Robinson, Tractor Update, and approves the recommendation contained therein:*  
*to repair the 47" snowblower implement for Tractor #2, not repair Tractor #1*  
*and to include in the 2021 Budget the purchase of a more heavy duty Tractor.*  
*Carried.*

**RESOLUTION 2021-58 Smith-Brunton**

**BE IT RESOLVED** that the Council of the Municipality of Magnetawan receives and approves the 2021 Budget and Municipal Subsidy Request from the Magnetawan Friendship Club as presented and included in the 2021 Municipal Draft Budget.  
Carried.

**RESOLUTION 2021-59 Brunton-Smith**

**BE IT RESOLVED** that the Council of the Municipality of Magnetawan directs Staff to finalize the 2021 budget as directed and to prepare the Bylaw to set and levy the rates of taxation for passing at the next meeting;  
**AND FURTHER** Council thanks Staff for their good work on preparing a zero percent tax rate increase budget as requested.  
Carried.

3.1

**Confirming By-law and Adjournment**

**RESOLUTION 2021-60 Kneller-Hetherington**

**BE IT RESOLVED** by the Council of the Municipality of Magnetawan that the Confirming By-law is now read a first, second and a third time, passed, signed by the Mayor and the Clerk, sealed with the seal of the Corporation and engrossed in the by-law book;  
**AND FURTHER THAT**, this meeting is now adjourned at 11:35 am to meet at on Wednesday, March 17, 2021 at 1:00 pm.  
Carried.

Approved by:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk



**COUNCIL MEETING MINUTES**  
**March 17, 2021**  
**1:00 pm**

The meeting of the Council of the Corporation of the Municipality of Magnetawan was held at the Magnetawan Community Centre and streamed electronically for the public through "Go To Meeting" with the following present:

Mayor Sam Dunnett  
Deputy Mayor Tim Brunton  
Councillor Brad Kneller  
Councillor Wayne Smith  
Councillor John Hetherington

Staff: CAO/Clerk Kerstin Vroom, Acting Deputy Clerk Laura Brandt were present for the entire meeting. Public Works Superintendent Scott Edwards was present for his respective section in the meeting.

**OPENING BUSINESS**

**1.1 Call to Order**

The meeting was called to order at 1:00 p.m.

**1.2 Adoption of the Agenda**

*RESOLUTION 2021-61 Brunton-Smith*

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan adopts the agenda as amended and sets the planning meeting prior to the Ahmic Harbour Internet Tower public meeting. Carried.*

**1.3 Disclosure of Pecuniary Interest**

Mayor Dunnett stated that should anyone have a disclosure of pecuniary interest that they could declare the nature thereof now or at any time during the meeting.

**1.4 Adoption of the Previous Minutes**

*RESOLUTION 2021-62 Smith-Brunton*

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan adopts the minutes of February 24, 2021 meeting as copied and circulated. Carried.*

## **PLANNING MEETING**

Zoning By-law Amendment Application Little Lane – 191 Little Lane

**RESOLUTION 2021-63 Smith-Brunton**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan recesses the regular meeting to hold a public meeting pursuant to Sections 34 of the Planning Act to consider Zoning By-law Amendment Application:*

*Little - 191 Little Lane -rezoning to implement conditions of consent application.*

*Carried.*

**RESOLUTION 2021-64 Hetherington-Kneller**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan adjourns the Planning Act public meeting and returns to the regular meeting.*

*Carried.*

**RESOLUTION 2021-65 Brunton-Smith**

*BE IT RESOLVED THAT Council receives and approves the recommendations of Jamie Robinson, Planner MHBC, supporting the applications for Zoning By-law Amendment, Site Plan Control Application, and Limited Service and Private Road Agreement- Little – 191 Little Lane. The By-laws on this matter will be passed later in the meeting.*

*Carried.*

## **PUBLIC MEETING**

Ahmic Proposed Internet Tower Project

Presentation Kirby Koster and Tolu Olutade, CENG Northern Project #3 Ahmic Harbour and Ahmic Lake Project Overview

Wayne Lynch, Spectrum Group Public Consultation Reports

Rosskopf

Cedar Croft

Ahmic Lake

Township of Ryerson Motion in Favour of Towers

Draft By-law Enter into an Agreement with Spectrum Telecom Group Ltd for the Erection of Internet Towers on Unopened Municipal Road Allowance (Ahmic Harbour)

**RESOLUTION 2021-66 Kneller-Hetherington**

*WHEREAS the Council of the Municipality of Magnetawan thanks Kirby Koster and Tolu Olutade, CENG, and Wayne Lynch, Spectrum Group, for their presentations regarding the Ahmic Proposed Internet Tower Project;*

*AND FURTHER Council is very grateful to both CENG and Spectrum Group for the funding and implementation of this project;*

*AND WHEREAS, Spectrum Group has completed the required public consultation process as mandated by Industry Canada;*

*AND WHEREAS, Council has reviewed the comments made prior to and at the Public Meeting and thanks those for their comments;*

*AND WHEREAS, Council has taken the comments into consideration and deems it in the best interest of the ratepayers of the community to permit the erection of the towers as proposed;*

*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives and approves the Draft By-law to Enter into an Agreement with Spectrum Telecom Group Ltd. for the Erection of Internet Towers on Unopened Municipal Road Allowance as presented and a by-law on this matter will be passed later in the meeting.*

*Carried.*

## **PRESENTATION**

Tim McBride and Alana Valle, Pinchin Limited, 2020 Report on Chapman and Croft Landfill

Mayor Sam Dunnett excused himself from the Council Meeting after the Presentation and Deputy Mayor Tim Brunton assumed the position of Head of Council.

### ***RESOLUTION 2021-67 Brunton-Smith***

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan thanks Tim McBride and Alana Valle, Pinchin Limited, for the comprehensive 2020 Report on Chapman and Croft Landfill and directs the Public Works Superintendent Scott Edwards to contact Pinchin to begin Stage 3 – complete inhouse the earthworks to enhance the contaminant attenuation zone for the Chapman Landfill site and approves the reports as presented.*

*Carried.*

## **STAFF REPORTS, MOTIONS AND DISCUSSION**

### **2.1 Eastholme Appointment**

#### ***RESOLUTION 2021-68 Kneller-Hetherington***

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan supports the appointment of Lisa Morrison, Councillor Village of Burk's Falls, as the Eastholme Board representative until a successor is appointed.*

*Carried.*

### **2.2 Eastholme 2021 Draft Budget**

#### ***RESOLUTION 2021-69 Brunton-Smith***

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives and approves the Eastholme 2021 proposed Draft Budget as presented.*

*Carried.*

### **2.3 Almaguin Community Economic Development (ACED) Budget 2021**

#### ***RESOLUTION 2021-70 Hetherington-Kneller***

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives and approves the ACED 2021 proposed Draft Budget as presented.*

*Carried.*

## **MUNICIPAL BOARDS AND COMMITTEE MINUTES**

### **3.1 Almaguin Highlands Health Centre Minutes (AHC) March 5, 2021**

#### ***RESOLUTION 2021-71 Brunton-Smith***

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the Municipal Boards and Committee Minutes as copied and circulated*

*Carried.*

## **CORRESPONDENCE**

### **4.1 Ministry of Municipal Affairs and Housing 2021 COVID-19 Recovery Funding**

### **4.2 Correspondence Greer Galloway Sollman Creek Culvert at Highland Road**

### **4.3 Correspondence Bob MacPhail, Armour Township Presentation McMurich Monteith**

### **4.4 North Bay Parry Sound Health Unit News Release March 8, 2021**

### **4.5 In Case You Missed It Council Highlights January 13, 2021**

### **4.6 In Case You Missed It Council Highlights February 3, 2021**

### **4.7 In Case You Missed It Council Highlights February 24, 2021**

**RESOLUTION 2021-72 Kneller-Hetherington**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the correspondence items as copied and circulated.*

*Carried.*

**ACCOUNTS**

- 5.1 Accounts in the amount of \$367,460.23

**RESOLUTION 2021-73 Smith-Brunton**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan approves the accounts in the amount of \$367,460.23 as presented.*

*Carried.*

**BY-LAWS**

- 6.1 Regulate Entrances on Municipal Highways  
6.2 Reduced Load Periods on Municipal Highways  
6.3 Enter into an Agreement with Spectrum Telecom Group Ltd for the Erection of Internet Towers on Unopened Municipal Road Allowance (Ahmic Harbour)  
6.4 By-law Zoning Amendment Little – 191 Little Lane  
6.5 By-law Site Plan Agreement Little – 191 Little Lane  
6.6 By-law Limited Service and Private Road Agreement Little – 191 Little Lane

**RESOLUTION 2021-74 Brunton-Smith**

*BE IT RESOLVED THAT by the Council of the Municipality of Magnetawan that the following by-law are now read a first, second and a third time, passed, signed by the Mayor and the Clerk, sealed with the seal of the Corporation, and engrossed in the by-law book:*

- 6.1 *Regulate Entrances on Municipal Highways*  
6.2 *Reduced Load Periods on Municipal Highways*  
6.3 *Enter into an Agreement with Spectrum Telecom Group Ltd for the Erection of Internet Towers on Unopened Municipal Road Allowance (Ahmic Harbour)*  
6.4 *By-law Zoning Amendment Little – 191 Little Lane*  
6.5 *By-law Site Plan Agreement Little – 191 Little Lane*  
6.6 *By-law Limited Service and Private Road Agreement Little – 191 Little Lane*

*Carried.*

**CLOSED SESSION**

In accordance with Section 239(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, Council shall proceed into Closed Session in order to address matters pertaining to:

- (b) personal matters about an identifiable individual  
(c) a proposed or pending acquisition or disposition of land by the Municipality

**RESOLUTION 2021-75 Kneller-Hetherington**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan moves to a closed session at 4:25 pm pursuant to Section 239(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, Council shall proceed into Closed Session in order to address matters pertaining to: (b) personal matters about an identifiable individual and (c) a proposed or pending acquisition or disposition of land by the Municipality.*

*Carried.*

**RESOLUTION 2021-76 Smith-Brunton**

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan returns to open session at 5:10 pm.*

Carried.

**RESOLUTION 2021-77 Hetherington-Kneller**

*WHEREAS the Council of the Municipality of Magnetawan thanks the residents for their nominations for the Ontario Senior of the Year Award 2021;*

*AND WHEREAS Council has carefully considered each nomination and is grateful to have and extends its thanks to all of our super senior volunteers in our community;*

*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan nominates Garfield Robertson for the Ontario Senior of the Year Award 2021 and directs Staff to forward Council's nomination to the Province.*

Carried.

**CONFIRMING BY-LAW AND ADJOURNMENT**

**7.1 Confirm the Proceedings of Council and Adjourn**

**RESOLUTION 2021- 78 Smith-Brunton**

*BE IT RESOLVED by the Council of the Municipality of Magnetawan that the Confirming By-law is now read a first, second and a third time, passed, signed by the Mayor and the Clerk, sealed with the seal of the Corporation and engrossed in the by-law book;*

*AND FURTHER THAT, this meeting is now adjourned at 5:12 pm to meet again on Wednesday, April 7, 2021 at 1:00 pm or at the call of the Chair.*

Carried.

Approved by:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

The background of the slide is a stylized, high-contrast yellow and white image. It features a large, curved black line on the left side, resembling a stylized 'C' or a partial circle. In the lower-left corner, there is a small silhouette of a person riding a bicycle. The overall aesthetic is modern and graphic.

# **Comparative Analysis**

## **December 31, 2020**

**The Corporation of the  
Municipality of Magnetawan**

# Independent Auditor's Report

## Opinion

We have audited the consolidated financial statements of The Corporation of the Municipality of Magnetawan, which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus, cash flows, and change in net financial assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Municipality of Magnetawan as at December 31, 2020, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.



# Statement of Financial Position

	Actual 2020	Actual 2019	Over (under) Compare to PY	Comments
<b>Financial Assets</b>				
Cash and cash equivalents	3,600,195	2,044,975	1,555,220	Saving for large capital culvert project in 2022, CY capital expenditures down \$1.2M and \$562K received for sale or property
Taxes receivable	436,868	414,127	22,741	R
Accounts receivable	349,144	405,380	(56,236)	R
Investment in Lakeland Holding Ltd.	696,066	696,066	-	R
Other current assets	7,298	15,774	(8,476)	R
Assets held for sale	-	396,720	(396,720)	Sale of property held for sale in PY
	<u>5,089,571</u>	<u>3,973,042</u>	<u>1,116,529</u>	
<b>Liabilities</b>				
Accounts payable and accrued liabilities	269,633	456,053	(186,420)	PY bridge construction payable \$(246K) offset by wages payable increase \$17K and accrued vacation payable increase \$29K
Deferred revenue - other	16,647	38,392	(21,745)	R
Deferred revenue - obligatory reserves	177,155	95,034	82,121	Increases in unspent Gas Tax funds and Safe Restart funds
Municipal debt	780,000	910,000	(130,000)	scheduled debt repayment
Landfill closure and post-closure	924,500	882,500	42,000	R
	<u>2,167,935</u>	<u>2,381,979</u>	<u>(214,044)</u>	
<b>Net Financial Assets</b>	<u>2,921,636</u>	<u>1,591,063</u>	<u>1,330,573</u>	
<b>Non-Financial Assets</b>				
Tangible capital assets	15,463,348	15,726,312	(262,964)	Additions \$635K, amortization \$(871K), net disposals \$(27K)
Prepaid expenses	98,053	146,836	(48,783)	R
Inventory of supplies	221,473	72,149	149,324	Extra gravel, guard rails, barriers and culverts on-hand due to purchases in December
	<u>15,782,874</u>	<u>15,945,297</u>	<u>(162,423)</u>	
<b>Accumulated Surplus</b>	<u>18,704,510</u>	<u>17,536,360</u>	<u>1,168,150</u>	

# Statement of Operations

	Budget 2020	Actual 2020	Actual 2019	Over (under) Budget	Over (under) Compare to PY	Comments
Net taxation	5,124,382	5,174,111	4,782,133	49,729	391,978	R
User charges	15,500	1,925	10,817	(13,575)	(8,892)	R
Gvmt grants and transfers	1,188,126	1,476,741	1,205,042	288,615	271,699	Safe restart grant \$240k
Lakeland Holding Ltd. Income	-	-	26,460	-	(26,460)	R
Other	945,620	1,072,009	612,659	126,389	459,350	increase in machine time rates \$113k
	<u>7,273,628</u>	<u>7,724,786</u>	<u>6,637,111</u>	<u>451,158</u>	<u>1,087,675</u>	
General government	914,295	1,041,192	878,511	126,897	162,681	COVID-19 safe restart expenses \$96K (net of capital asset additions \$144k) nothing unusual, many items under budget but no one significant item (some expenses that normally be incurred were spent under the covid grant and recorded in general government)
Protection services	1,187,489	1,125,392	1,106,232	(62,097)	19,160	planned in house projects for culvert replacement (montgomery) postponed due to COVID-19; one less staff hired in winter combined a mild winter resulted in cost savings in fuel, repairs, materials as there was one less truck on the road.
Transportation services	2,900,426	2,474,566	2,291,597	(425,860)	182,969	PY included \$(494K) landfill adjustment
Environmental services	516,757	605,902	-5,896	89,145	611,798	R
Health services	300,451	286,593	283,060	(13,858)	3,533	R
Social and family services	525,823	525,823	520,190	-	5,633	Facilities closed due to COVID-19 and many events were cancelled
Recreational and cultural services	651,981	594,680	638,844	(57,301)	(44,164)	R
Planning and development	31,000	37,404	6,974	6,404	30,430	
	<u>7,028,222</u>	<u>6,691,552</u>	<u>5,719,512</u>	<u>(336,670)</u>	<u>972,040</u>	
Annual surplus before other	<u>245,406</u>	<u>1,033,234</u>	<u>917,599</u>	<u>787,828</u>	<u>115,635</u>	
Gvmt grants & transf capital - prov	133,261	134,916	685,456	1,655	(550,540)	R
Gvmt grants & transf capital - fed	-	-	179,048	-	(179,048)	R
Annual surplus	<u>378,667</u>	<u>1,168,150</u>	<u>1,782,103</u>	<u>789,483</u>	<u>(613,953)</u>	

# Statement of Operations - Expenditures

	Budget 2020	Actual 2020	Actual 2019	Over (under) Budget	Over (under) Compare to PY	Comments
Salaries, wages and benefits	1,902,765	1,879,432	1,817,834	(23,333)	61,598	R
Interest on long term debt	21,734	21,734	24,883	-	(3,149)	R
Materials, contracted services, etc	4,232,418	3,919,081	3,018,795	(313,337)	900,286	
Amortization	871,305	871,305	858,000	-	13,305	R
	<u>7,028,222</u>	<u>6,691,552</u>	<u>5,719,512</u>	<u>(336,670)</u>	<u>972,040</u>	

planned in house projects for culvert replacement postponed, one less staff hired in winter combined a mild winter resulted in cost savings in fuel, repairs, materials as there was one less truck on the road. Note in prior year there was an expense reduction of \$494k for one-time landfill post-closure evaluations, this the large variance compared to prior year

# Budget Reconciliation

	Budget	Actual
Municipal Surplus	-	-
Adjustments for PSAB compliance		
Debt to be issued net of principal payments	130,000	130,000
Change in landfill closure and post-closure liability	-	(42,000)
Acquisition of tangible capital assets (budgeted as expenses)	807,200	635,080
Loss on disposal of tangible capital assets	-	(26,739)
Amortization	(871,305)	(871,305)
Contributions to reserves	351,432	1,334,966
Contributions from reserves	(38,660)	(29,191)
Change in general surplus (Library)	-	37,339
	<hr/>	<hr/>
Surplus per financial statements	<u>378,667</u>	<u>1,168,150</u>



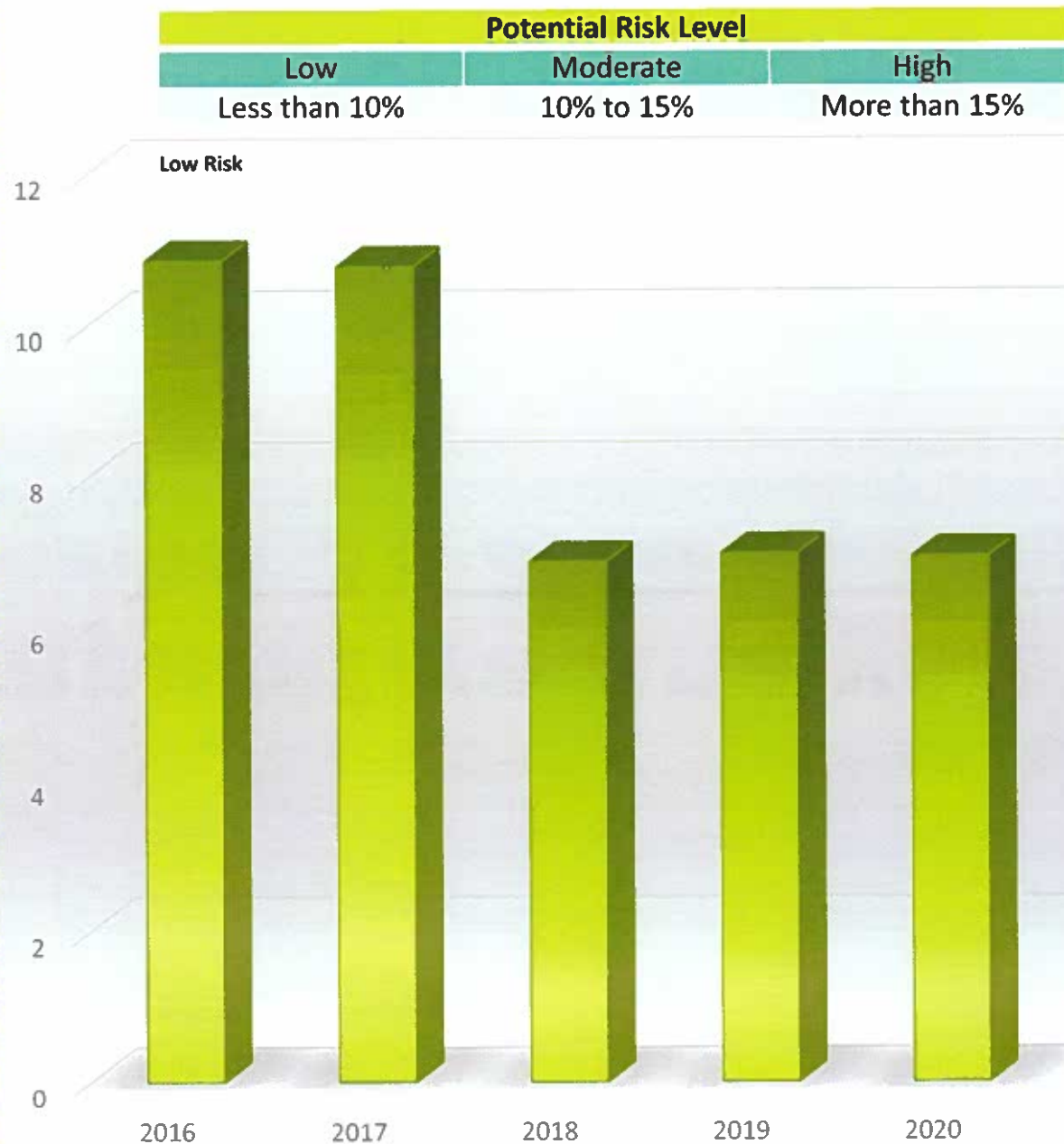
A large, stylized outline of the province of Ontario, rendered in a dark grey color, positioned on the left side of the page. The background of the entire page is a yellow-tinted photograph of a window with horizontal blinds, with a small silhouette of a person on a bicycle visible at the bottom left.

# **Comparative Analysis**

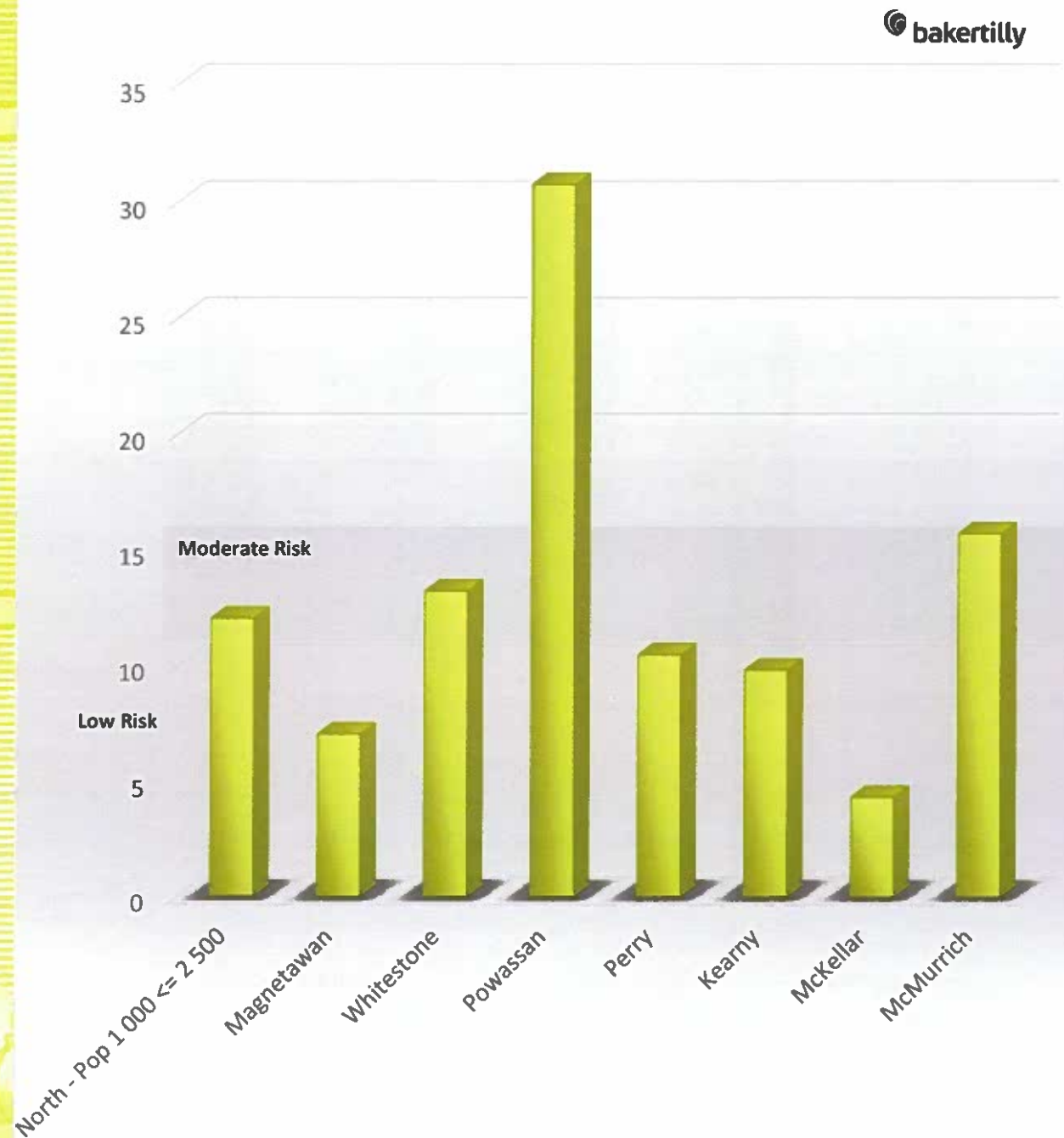
## **December 31, 2020**

**The Corporation of the  
Municipality of Magnetawan**

## Tax Arrears Ratio – 5 Year Trend

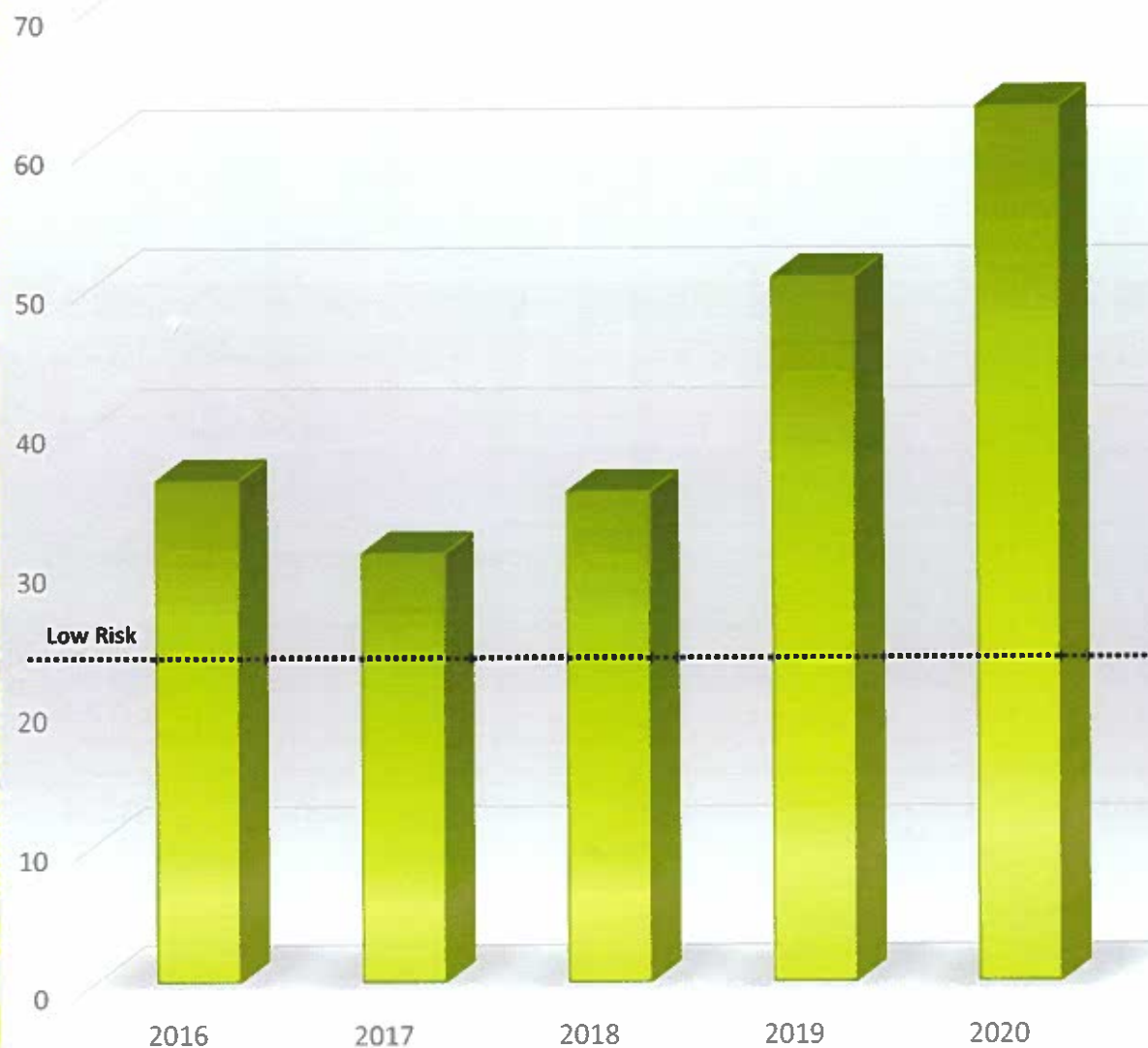


## Tax Arrears Ratio (2019)

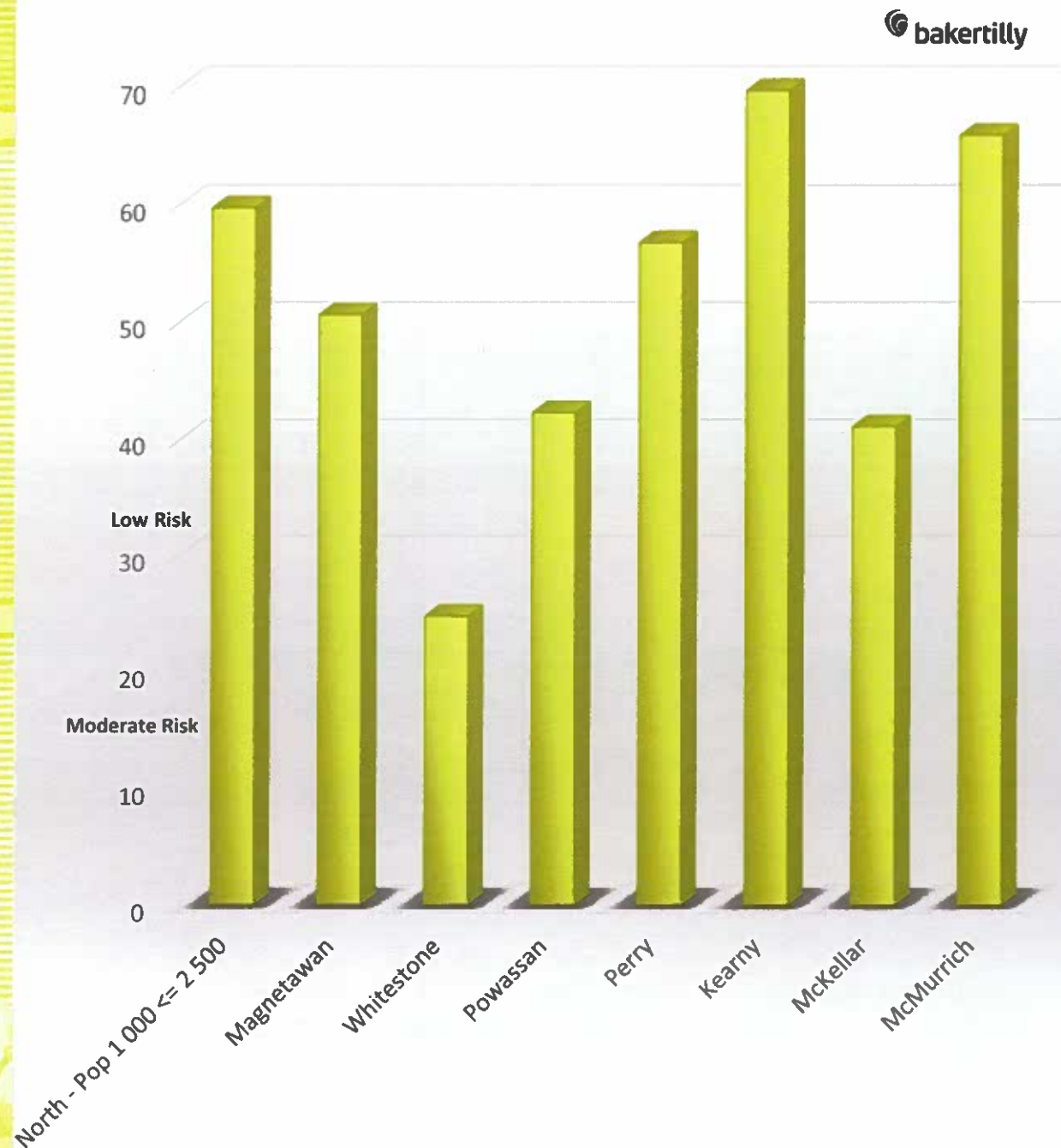


Potential Risk Level		
Low	Moderate	High
More than 20%	10% to 20%	Less than 10%

## Total Reserves Ratio – 5 Year Trend



## Total Reserves Ratio (2019)



Potential Risk Level		
Low	Moderate	High
Less than 5%	5% to 10%	More than 10%

3 Low Risk

2

1

0

2016

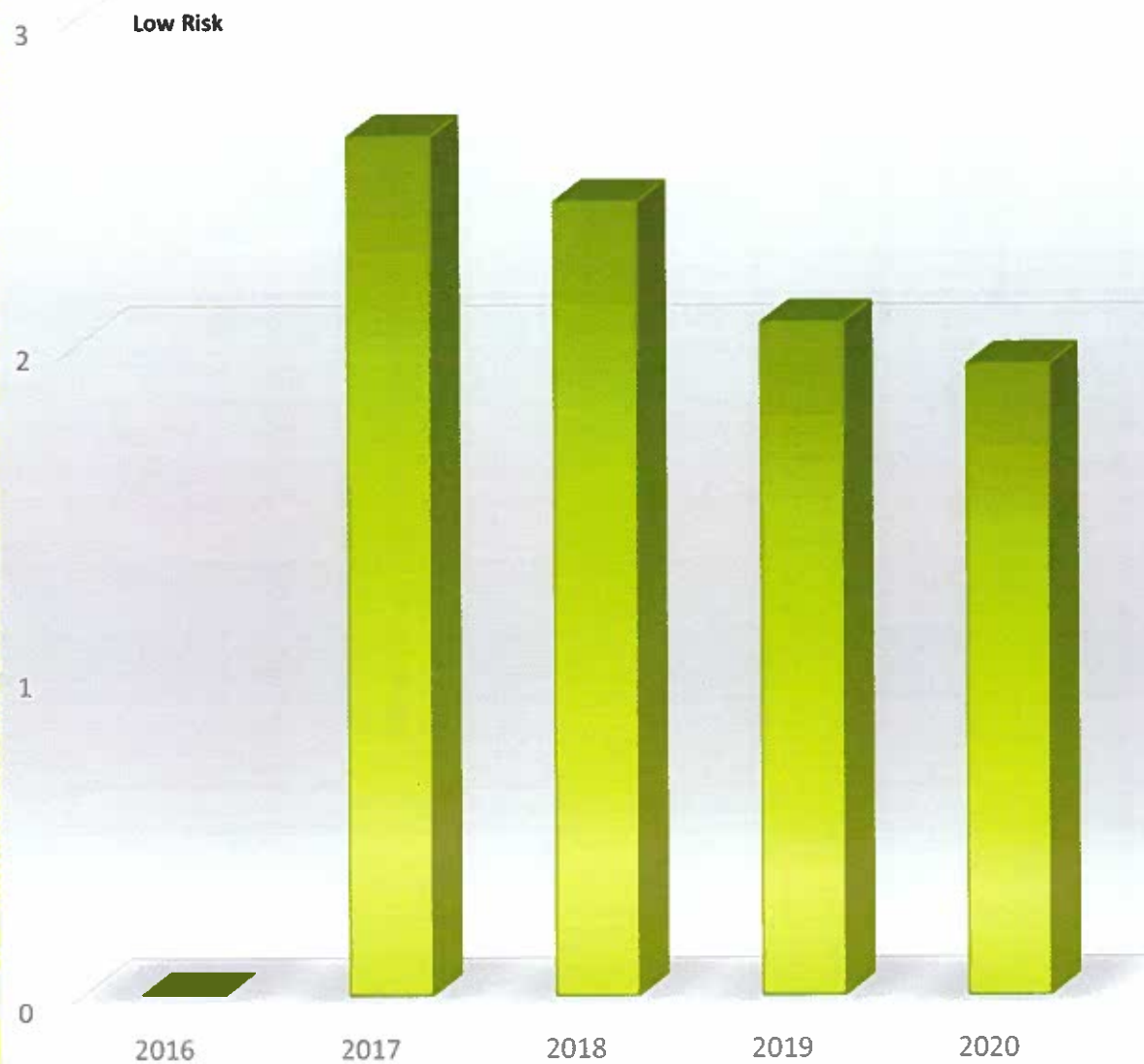
2017

2018

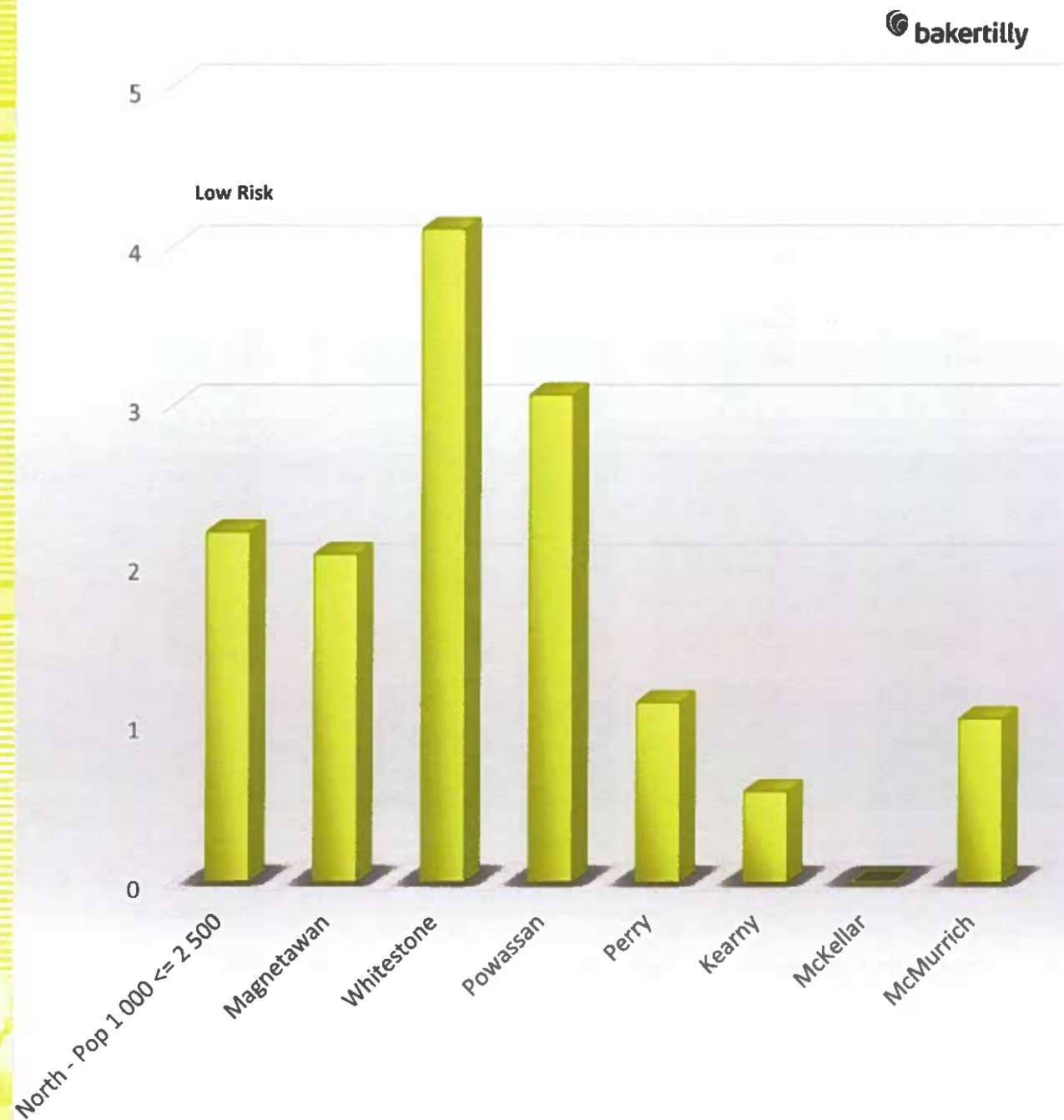
2019

2020

## Debt Servicing Cost – 5 Year Trend

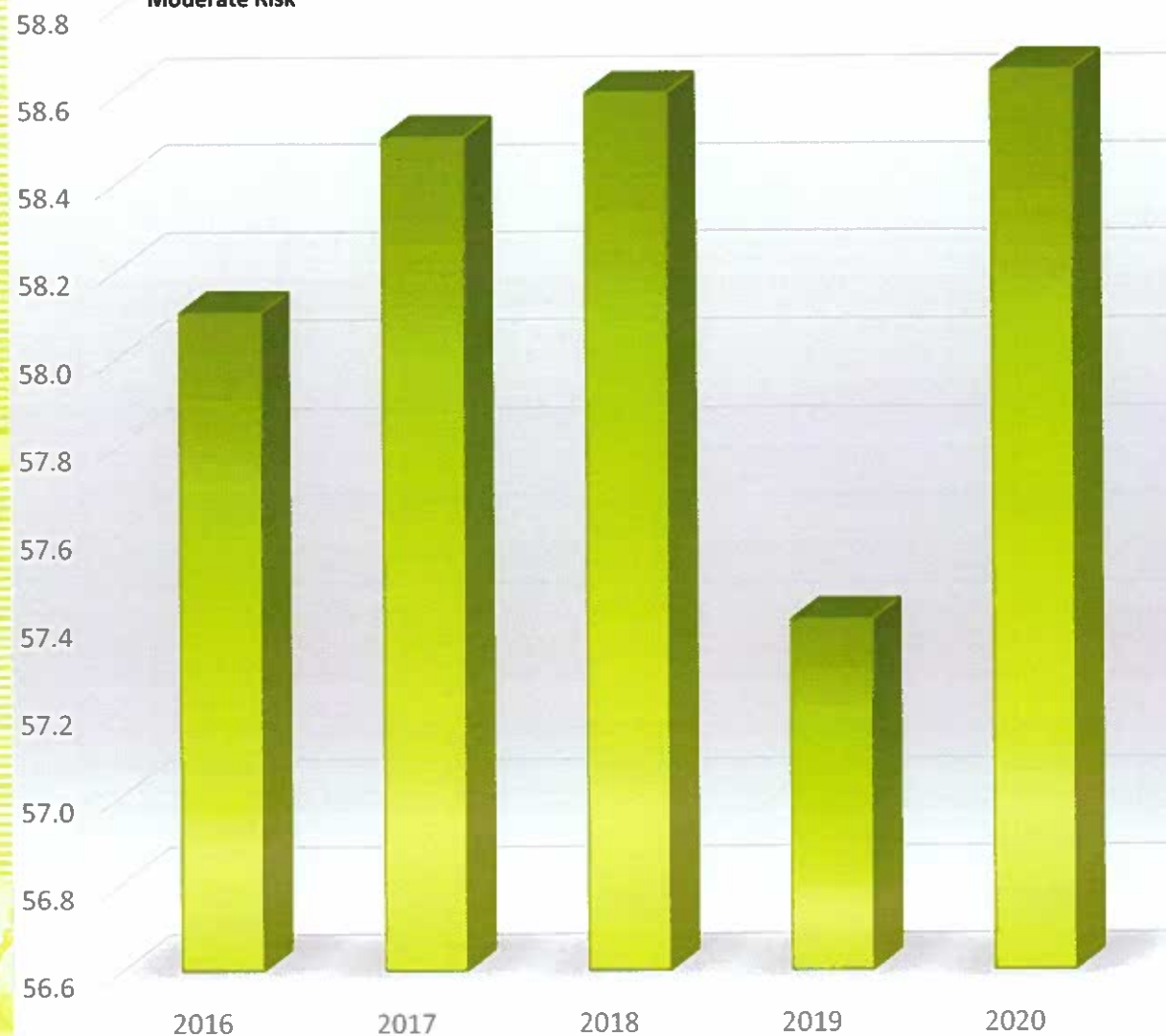


## Debt Servicing Cost (2019)



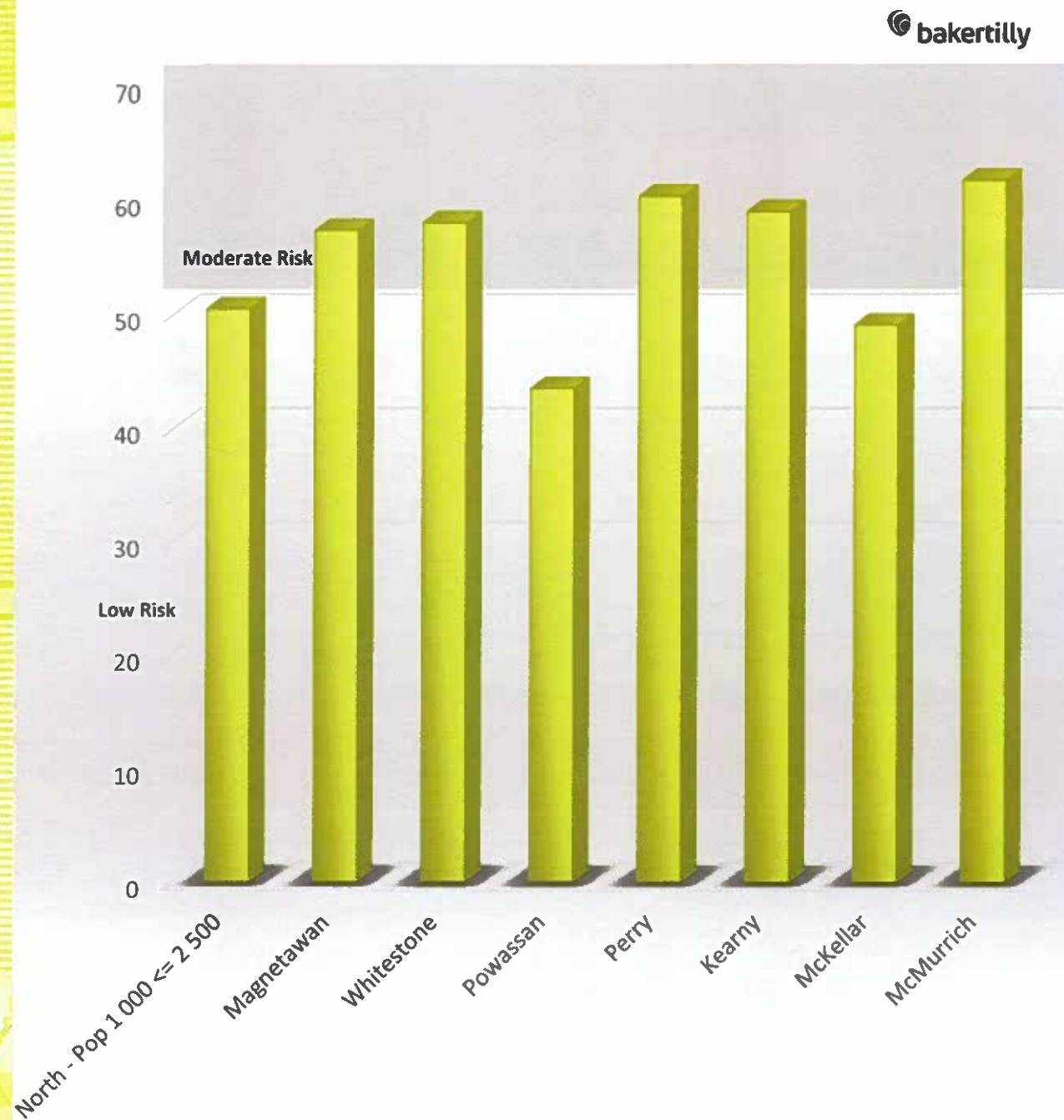
Potential Risk Level		
Low	Moderate	High
Less than 50%	50% to 75%	More than 75%

Moderate Risk



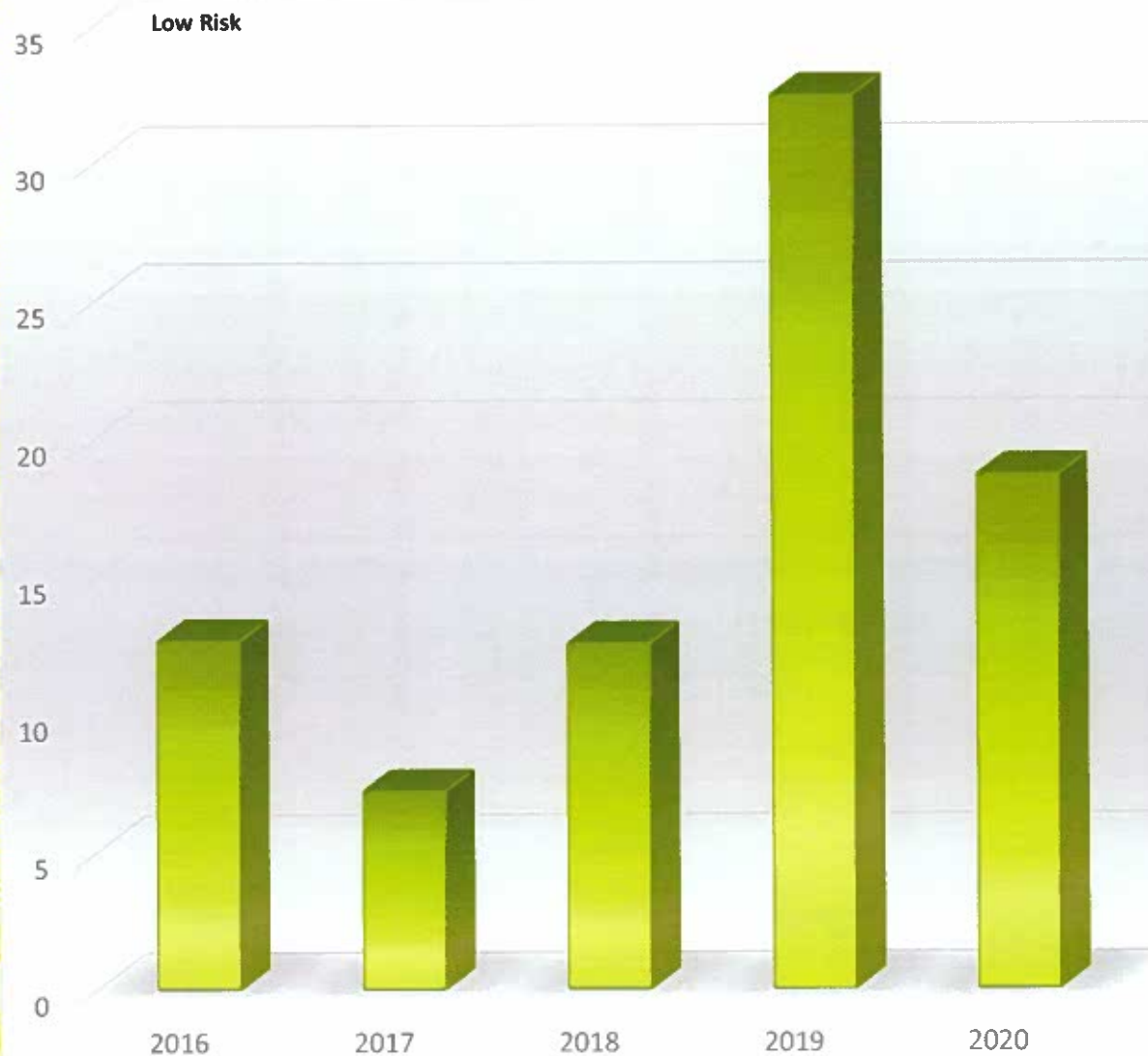
**Asset  
Consumption  
Ratio – 5 Year  
Trend**

## Asset Consumption Ratio (2019)

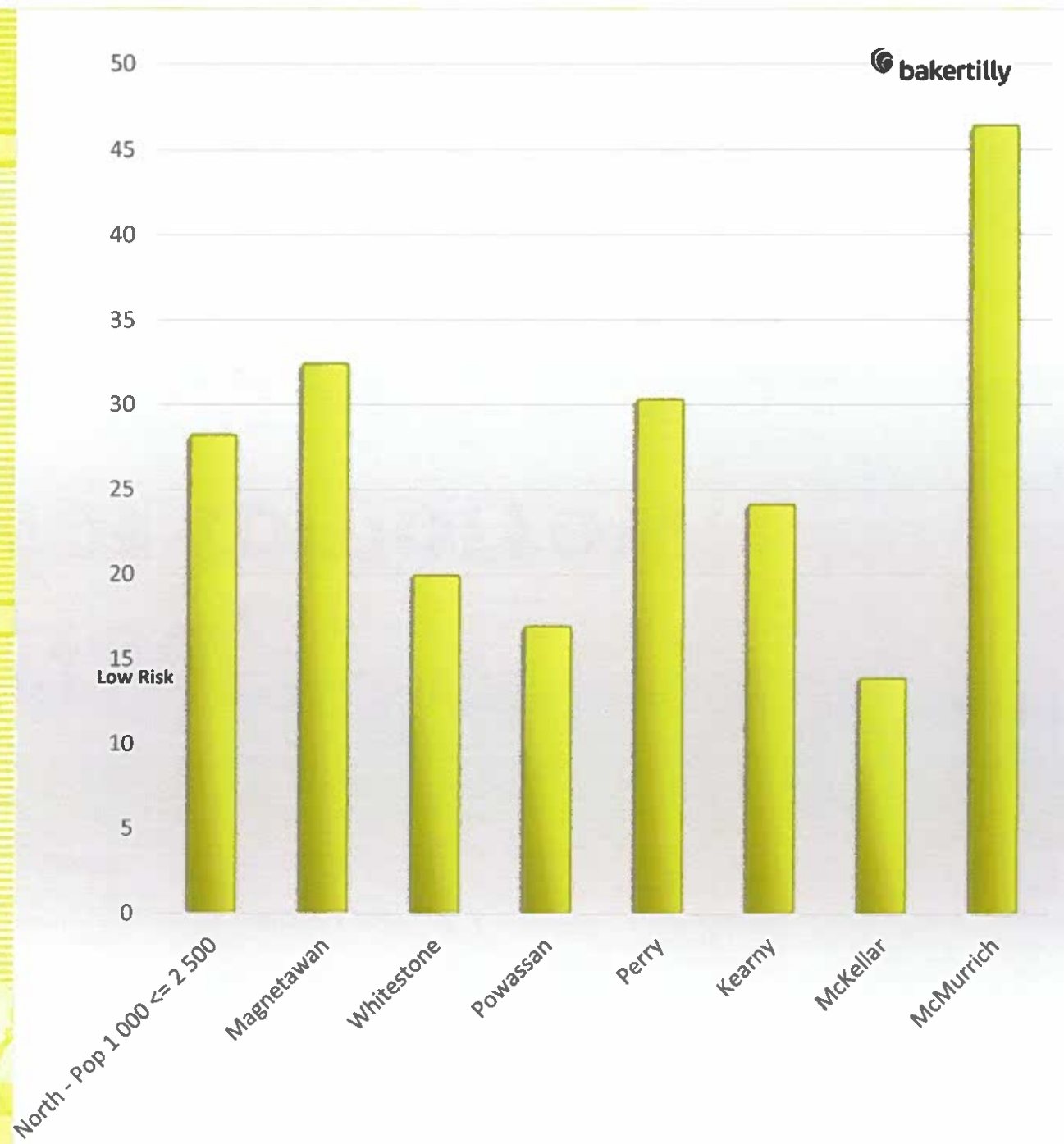


Potential Risk Level		
Low	Moderate	High
Greater than -1%	-1% to -30%	Less than -30%

## Operating Surplus Ratio – 5 Year Trend



## Operating Surplus Ratio (2019)



A person is riding a bicycle in front of a large window with horizontal blinds. The scene is captured in a high-contrast, yellow-tinted style. A large, thick black arc is drawn over the left side of the image, framing the text. The text is in a bold, sans-serif font.

**Now,  
for tomorrow**

**The Corporation of the  
Municipality of Magnetawan**

**Independent Auditor's Report and  
Financial Report**

**December 31, 2020**

# **The Corporation of the Municipality of Magnetawan**

## **Financial Report**

**December 31, 2020**

Management Report

Independent Independent Auditor's Report

Consolidated Statement of Financial Position 1

Consolidated Statement of Operations and Accumulated Surplus 2

Consolidated Statement of Cash Flows 3

Consolidated Statement of Change in Net Financial Assets 4

Notes to the Consolidated Financial Statements 5-22

### **Cemetery Care and Maintenance Funds**

Independent Auditor's Report

Statement of Continuity 26

Statement of Financial Position 27

Note to the Financial Statements 28

## **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of The Corporation of the Municipality of Magnetawan (the "Municipality") are the responsibility of the Municipality's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management. Council meets with management and the external auditor to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Municipality. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

---

Chief Administrative Officer  
April 7, 2021

---

Treasurer  
April 7, 2021

## **Independent Auditor's Report**

**To the Members of Council, Inhabitants and Ratepayers of the  
The Corporation of the Municipality of Magnetawan**

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Municipality of Magnetawan, which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus, cash flows, and change in net financial assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Municipality of Magnetawan as at December 31, 2020, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

### **Basis for Opinion**

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

## **Independent Auditor's Report (continued)**

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

Management is responsible for the preparation and fair presentation of these 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.

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.

## **Independent Auditor's Report (continued)**

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (continued)**

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

North Bay, Ontario  
April 7, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS,  
LICENSED PUBLIC ACCOUNTANTS

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Financial Position**  
**December 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 3,600,195	\$ 2,044,975
Taxes receivable	436,868	414,127
Accounts receivable (note 5)	349,144	405,380
Investment in Lakeland Holding Inc (note 6)	696,066	696,066
Other current assets	7,298	15,774
Assets held for sale	-	396,720
	<u>5,089,571</u>	<u>3,973,042</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 7)	269,633	456,053
Deferred revenues - other (note 8)	16,647	38,392
Deferred revenues - obligatory reserve funds (note 9)	177,155	95,034
Municipal debt (note 10)	780,000	910,000
Landfill closure and post-closure (note 11)	924,500	882,500
	<u>2,167,935</u>	<u>2,381,979</u>
<b>Net Financial Assets</b>	<u>2,921,636</u>	<u>1,591,063</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 12)	15,463,348	15,726,312
Prepaid expenses	98,053	146,836
Inventories of supplies	221,473	72,149
	<u>15,782,874</u>	<u>15,945,297</u>
<b>Accumulated Surplus (note 13)</b>	<u>\$ 18,704,510</u>	<u>\$ 17,536,360</u>
Contingencies (note 14)		
Commitments (note 15)		

Approved by:

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

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**For The Year Ended December 31, 2020**

	<b>2020</b>		<b>2019</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Unaudited)		
<b>Revenues</b>			
Net taxation	\$ 5,124,382	\$ 5,174,111	\$ 4,782,133
User charges	15,500	1,925	10,817
Government grants and transfers - Provincial	1,186,526	1,464,053	1,203,442
Government grants and transfers - Federal	1,600	12,688	1,600
Lakeland Holding Ltd. income	-	-	26,460
Other	945,620	1,072,009	612,659
<b>Total revenues</b>	<b>7,273,628</b>	<b>7,724,786</b>	<b>6,637,111</b>
<b>Expenses</b>			
General government	914,295	1,041,192	878,511
Protection services	1,187,489	1,125,392	1,106,232
Transportation services	2,900,426	2,474,566	2,291,597
Environmental services	516,757	605,902	(5,896)
Health services	300,451	286,593	283,060
Social and family services	525,823	525,823	520,190
Recreation and cultural services	651,981	594,680	638,844
Planning and development	31,000	37,404	6,974
<b>Total expenses</b>	<b>7,028,222</b>	<b>6,691,552</b>	<b>5,719,512</b>
<b>Annual surplus before other</b>	<b>245,406</b>	<b>1,033,234</b>	<b>917,599</b>
<b>Other</b>			
Government grants and transfers related to capital - Provincial	133,261	134,916	685,456
Government grants and transfers related to capital - Federal	-	-	179,048
	<b>133,261</b>	<b>134,916</b>	<b>864,504</b>
<b>Annual surplus</b>	<b>378,667</b>	<b>1,168,150</b>	<b>1,782,103</b>
<b>Accumulated surplus, beginning of year</b>	<b>17,536,360</b>	<b>17,536,360</b>	<b>15,754,257</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 17,915,027</b>	<b>\$ 18,704,510</b>	<b>\$ 17,536,360</b>

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

# The Corporation of the Municipality of Magnetawan

## Consolidated Statement of Cash Flows

For The Year Ended December 31, 2020

	<u>2020</u>	<u>2019</u>
<b>Operating transactions</b>		
Annual surplus	\$ 1,168,150	\$ 1,782,103
<b>Cash and cash equivalents provided by (applied to)</b>		
Non-cash items:		
Amortization of tangible capital assets	871,305	858,000
Loss on disposal of tangible capital assets	26,739	92,539
Change in non-cash working capital balances		
Increase in taxes receivable	(22,741)	(28,447)
Decrease (increase) in accounts receivable	56,236	(92,189)
Decrease in accounts payable and accrued liabilities	(186,420)	(134,745)
Decrease (increase) in other current assets	8,476	(8,285)
Increase (decrease) in deferred revenues - other	(21,745)	2,484
Increase in deferred revenues - obligatory reserve funds	82,121	7,672
Decrease (increase) in prepaid expenses	48,783	(28,905)
Increase in inventories of supplies	(149,324)	(34,531)
Decrease in assets held for sale	396,720	-
Increase (decrease) in landfill closure and post-closure	42,000	(494,500)
Cash and cash equivalents provided by operating transactions	<u>2,320,300</u>	<u>1,921,196</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(635,080)	(1,673,532)
Proceeds on disposal of tangible capital assets	-	27,953
Cash and cash equivalents applied to capital transactions	<u>(635,080)</u>	<u>(1,645,579)</u>
<b>Investing transactions</b>		
Increase in Lakeland Holding Ltd.	-	(26,460)
Cash and equivalents applied to investing transactions	<u>-</u>	<u>(26,460)</u>
<b>Financing transactions</b>		
Municipal debt repaid	(130,000)	(130,000)
Cash and cash equivalents applied to financing transactions	<u>(130,000)</u>	<u>(130,000)</u>
<b>Increase in cash and cash equivalents</b>	1,555,220	119,157
<b>Cash and cash equivalents, beginning of year</b>	<u>2,044,975</u>	<u>1,925,818</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 3,600,195</u></u>	<u><u>\$ 2,044,975</u></u>

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Change in Net Financial Assets**  
**For The Year Ended December 31, 2020**

	<u>2020</u> <u>Budget</u> (Unaudited)	<u>2020</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>Annual surplus</b>	<b>\$ 378,667</b>	<b>\$ 1,168,150</b>	<b>\$ 1,782,103</b>
Amortization of tangible capital assets	871,305	871,305	858,000
Loss on disposal of tangible capital assets	-	26,739	92,539
Transfer of assets held for sale	-	-	396,720
Proceeds on disposal of tangible capital assets	-	-	27,953
Acquisition of tangible capital assets	(807,200)	(635,080)	(1,673,532)
Change in prepaid expenses	-	48,783	(28,905)
Change in inventories of supplies	-	(149,324)	(34,531)
<b>Increase in net financial assets</b>	<b>442,772</b>	<b>1,330,573</b>	<b>1,420,347</b>
<b>Net financial assets, beginning of year</b>	<b>1,591,063</b>	<b>1,591,063</b>	<b>170,716</b>
<b>Net financial assets, end of year</b>	<b>\$ 2,033,835</b>	<b>\$ 2,921,636</b>	<b>\$ 1,591,063</b>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**1. Significant Accounting Policies**

These consolidated financial statements of the Municipality are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic consolidated financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

**(a) Basis of Consolidation**

- (i) These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Municipality and include the activities of all committees of Council, the Heritage Board and of the Magnetawan Public Library.

All inter-fund assets and liabilities and revenues and expenses have been eliminated.

**(ii) Non-Consolidated Entities**

The following joint local boards are not consolidated:

District of Parry Sound Social Services Administration Board  
District of Parry Sound Land Ambulance  
District of Parry Sound (East) Home for the Aged  
North Bay Parry Sound District Health Unit

**(iii) Accounting for School Board Transactions**

The Municipality is required to collect and remit education support levies in respect of residential and other properties on behalf of the area school boards. The Municipality has no jurisdiction or control over the school boards operations. Therefore, taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the accumulated surplus of these consolidated financial statements.

**(iv) Cemetery Care and Maintenance Fund**

Cemetery Care and Maintenance Fund and their related operations administered by the Municipality are not consolidated, but are reported separately on the Cemetery Care and Maintenance Fund's Statement of Continuity and Statement of Financial Position.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**1. Significant Accounting Policies (Continued)**

**(a) Basis of Consolidation (consolidated)**

**(v) Modified equity accounting**

Government business enterprises are accounted for by the modified equity method. Under this method the business enterprise' accounting principles are not adjusted to conform with those of the Municipality and interorganizational transactions and balances are not eliminated. The following government business enterprise is included in these financial statements: Lakeland Holding Ltd.

**(b) Basis of Accounting**

**(i) Accrual Basis**

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

**(ii) Cash and Cash Equivalents**

The Municipality's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of three months from the date of acquisition or less or those that can be readily convertible to cash.

**(iii) Deferred Revenues**

Deferred revenues represent user charges and fees that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

**(iv) Employee Future Benefits**

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred. The costs of other retirement benefits are determined using the projected benefit method prorated on services and management's best estimate of retirement ages of employees and health benefits costs. The liabilities are discounted using current interest rates on long-term bonds.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**1. Significant Accounting Policies (Continued)**

**(b) Basis of Accounting (Continued)**

**(v) Landfill Closure and Post-Closure**

The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are charged to operations as the landfill site's capacity is used.

**(vi) Segmented Information**

The Municipality reports its segmented information on functional areas and programs in its consolidated financial statements similar to reporting reflected as part of the Ontario Financial Information Return. These functional areas represent segments for the Municipality:

*General Government*

General government is comprised of Council, administration, and Ontario Property Assessment.

*Protection Services*

Protection is comprised of police, fire and other protective services.

*Transportation Services*

Transportation services are responsible for road maintenance, culverts, bridges, winter control and streetlights.

*Environmental Services*

Environmental services include waste and recycling services.

*Health Services*

Health services include public health services and cemetery services.

*Social and Family Services*

Social and family services include social assistance, long-term care, paramedic services, social housing and child care services.

*Recreation and Cultural Services*

Recreation and cultural services include parks and recreation, recreation facilities, culture and libraries.

*Planning and Development*

Planning and development manages development for residential and business interests as well as services related to the Municipality's economic development programs.

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 1. Significant Accounting Policies (Continued)

#### (b) Basis of Accounting (Continued)

##### (vii) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the Consolidated Change in Net Financial Assets for the year.

##### i) *Tangible Capital Assets*

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

Land improvements	20 years
Buildings	40 years
Machinery and equipment	5 to 20 years
Vehicles	8 to 10 years
Roads	8 to 75 years
Bridges	30 to 60 years

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

The Municipality has a capitalization threshold of \$3,000; individual tangible capital assets, or pooled assets of lesser value are expensed in the year of purchase.

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

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**1. Significant Accounting Policies (Continued)**

**(b) Basis of Accounting (Continued)**

**(vii) Non-Financial Assets (continued)**

*ii) Inventories of supplies*

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

*iii) Prepaid Expenses*

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

**(viii) Taxation and Other Revenues**

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") and in accordance with the provisions of the Municipal Act, 2001. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued.

Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known or based on management's best estimates.

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

Other income is recognized as revenue when earned. Fines and fees are recognized as revenue when collected.

# **The Corporation of the Municipality of Magnetawan**

## **Notes to the Consolidated Financial Statements**

**December 31, 2020**

### **1. Significant Accounting Policies (Continued)**

#### **(b) Basis of Accounting (Continued)**

##### **(ix) Government Grants and Transfers**

Government grants and transfers are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the statement of operations as the stipulations giving rise to the liabilities are settled.

##### **(x) Use of Estimates**

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgment and may differ significantly from actual results.

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak and measures introduced at various levels of government to curtail the spread of the virus, such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing has adversely affected workforces, customers, economies and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many entities. This outbreak could adversely impact the results of the Municipality's operations. The extent of the impact of this outbreak and related containment measures on the Municipality's operations cannot be reliably estimated at this time.

### **2. Measurement Uncertainty**

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Municipality's best information and judgment.

- The amounts recorded for landfill closure and post-closure care depend on estimates of usage, remaining life and capacity. The provision for future closure and post-closure costs also depends on estimates of such costs.
- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.

# **The Corporation of the Municipality of Magnetawan**

## **Notes to the Consolidated Financial Statements**

**December 31, 2020**

### **2. Measurement Uncertainty (Continued)**

By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

### **3. Future Accounting Pronouncements**

These standards and amendments were not effective in the year ended December 31, 2020, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

Section PS 3450 - Financial Instruments, establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments for public sector entities. The standard requires fair value measurement of derivatives and portfolio investments that are equity instruments quoted in an active market. All other non-derivative financial instruments will be measured at cost or amortized cost. A government can elect to record other financial assets or liabilities on a fair value basis, if they manage and evaluate the asset and liability groups on that basis. Unrealized gains and losses are represented in the new statement of re-measurement gains and losses. New requirements clarify when financial liabilities can be de-recognized. Disclosure of the nature and extent of risks arising from holding financial instruments is also required. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Section PS 1201 - Financial Statement Presentation, was issued in June 2011. This standard requires entities to present a new statement of re-measurement gains and losses separate from the statement of operations. This new statement includes unrealized gains and losses arising from re-measurement of financial instruments and items denominated in foreign currencies and any other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This section is effective for fiscal years beginning on or after April 1, 2022 and applies when PS 2601 and PS 3450 are adopted.

Section PS 2601 - Foreign Currency Translation, was issued in June 2011 and replaces the existing Section PS 2600. This standard has been revised to ensure consistency with the financial instruments standard. The standard requires that non-monetary items denominated in foreign currency that are included in the fair value category are adjusted to reflect the exchange rate at the financial statement date. Unrealized exchange gains and losses are presented in the new statement of re-measurement gains and losses. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 4. Cash and Cash Equivalents

	<u>2020</u>	<u>2019</u>
Cash	\$ 1,487,401	\$ 1,032,105
Guaranteed Investment Certificates maturing between May 28, 2021 and November 27, 2021, bearing interest at rates between 0.297% and 1.50%	<u>2,112,794</u>	<u>1,012,870</u>
	<u>\$ 3,600,195</u>	<u>\$ 2,044,975</u>

The Municipality has authorized credit facilities totaling \$500,000, which is unsecured. As at December 31, 2020, the Municipality has utilized \$0 (2019 - \$0). The interest is calculated at 2.95%.

### 5. Accounts Receivable

	<u>2020</u>	<u>2019</u>
Federal	\$ 319,518	\$ 367,113
Province of Ontario	29,626	16,179
School Boards	-	863
Other	<u>-</u>	<u>21,225</u>
	<u>\$ 349,144</u>	<u>\$ 405,380</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 6. Investment in Lakeland Holding Ltd.

Lakeland Holding Ltd. is a municipally owned government business enterprise. Its subsidiaries produce and distribute hydro electric power to users in Bracebridge, Huntsville, Sundridge, Burk's Falls and Magnetawan. On July 1, 2014, Lakeland Holding Ltd. amalgamated with Parry Sound Hydro Corporation which resulted in the Municipalities' share of equity to be reduced from 1.47% to 1.24%. Condensed financial information in respect to Lakeland Holding Ltd. is provided below.

	<u>2019</u>	<u>2018</u>
<b>Consolidated Balance Sheet:</b>		
<b>Assets:</b>		
Current assets	\$ 23,456,958	\$ 22,850,090
Capital and other assets	108,600,755	101,824,230
Regulatory assets	<u>176,009</u>	<u>806,197</u>
Total Assets	<u>\$ 132,233,722</u>	<u>\$ 125,480,517</u>
<b>Liabilities:</b>		
Current liabilities	\$ 11,918,082	\$ 10,081,537
Long-term liabilities	<u>64,181,254</u>	<u>61,398,336</u>
Total Liabilities	<u>76,099,336</u>	<u>71,479,873</u>
<b>Equity:</b>		
Share capital	12,609,650	12,609,650
Retained earnings and contributed surplus	43,570,043	41,401,001
Accumulated other comprehensive loss	<u>(45,307)</u>	<u>(10,007)</u>
Total Equity	<u>56,134,386</u>	<u>54,000,644</u>
Total Liabilities and Equity	<u>\$ 132,233,722</u>	<u>\$ 125,480,517</u>
Municipality's share of equity (1.24% ownership)	<u>\$ 696,066</u>	<u>\$ 669,606</u>
<b>Consolidated Statement of Operations, Retained Earnings and Comprehensive Income</b>		
Total Revenues	\$ 58,662,758	\$ 56,528,043
Total Expenses	<u>52,547,733</u>	<u>48,633,067</u>
Net income	6,115,025	7,894,976
Less: dividends	(2,000,000)	(1,896,033)
Less: provision for payment in lieu of taxes	(1,567,002)	(2,006,235)
Add: net movement in regulatory deferral account balances	(378,981)	164,169
Add: other comprehensive income (loss)	<u>(35,300)</u>	<u>33,257</u>
Comprehensive income, net of dividends	<u>\$ 2,133,742</u>	<u>\$ 4,190,134</u>
Municipality's share of comprehensive income, net of dividends (1.24% ownership)	<u>\$ 26,460</u>	<u>\$ 51,956</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 7. Accounts Payable and Accrued Liabilities

	<u>2020</u>	<u>2019</u>
Trade payables	\$ 165,841	\$ 391,738
Other	<u>103,792</u>	<u>64,315</u>
	<u>\$ 269,633</u>	<u>\$ 456,053</u>

### 8. Deferred Revenues - Other

Deferred revenue set-aside for specific purposes are comprised of the following:

	Balance as at December 31, 2019	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2020
Ontario Cannabis Legalization Implementation Fund	\$ 16,647	\$ -	\$ -	\$ 16,647
Ontario Sport and Recreation Communities Fund	<u>21,745</u>	<u>-</u>	<u>21,745</u>	<u>-</u>
<b>Total Deferred Revenues - Other</b>	<u>\$ 38,392</u>	<u>\$ -</u>	<u>\$ 21,745</u>	<u>\$ 16,647</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 9. Deferred Revenues - Obligatory Reserve Funds

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balance in the obligatory reserve funds of the Municipality are summarized below:

	Balance as at December 31, 2019	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2020
Federal gas tax	\$ -	\$ 85,004	\$ -	\$ 85,004
Building code act	24,255	-	19,012	5,243
Parkland fees	70,779	3,029	16,282	57,526
Safe re-start	-	271,000	241,618	29,382
<b>Total Deferred Revenues - Obligatory Reserve Funds</b>	<b>\$ 95,034</b>	<b>\$ 359,033</b>	<b>\$ 276,912</b>	<b>\$ 177,155</b>

### 10. Municipal Debt

	2020	2019
Debenture loan, repayable in semi-annual instalments of \$65,000, including interest at the fixed rate of 2.47%, maturing December 1, 2026	<b>\$ 780,000</b>	<b>\$ 910,000</b>

Principal instalments required to be paid over the next five years are as follows:

2021	\$ 130,000
2022	130,000
2023	130,000
2024	130,000
2025	130,000
Thereafter	130,000
<b>Total</b>	<b>\$ 780,000</b>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 11. Landfill Closure and Post-Closure

Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage. The reported liability is based on estimates and assumptions with respect to events extending over an extended period using the best information available to management. 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.

The main components of the landfill closure plan are final capping and implementation of a drainage management plan. The post-closure care requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring, inspections and annual reports. Post-closure care activities for these sites are expected to occur for approximately 25 years.

The estimated liability for this care is the present value of future cash flows associated with closure and post-closure costs discounted using the Municipality's estimated average borrowing rate of 2.47% (2019 - 2.47%). The change in liability is recorded based on the capacity of the landfill used to date. The liability is currently unfunded and is expected to be funded through budget allocations to a landfill reserve over the remaining life of the landfill. The most recent waste capacity study for the Chapman landfill site was performed in a report dated September 2019 and the most recent waste capacity study for the Croft landfill site was performed in a report dated January 2016.

The Municipality operates the following landfill sites:

	Estimated Remaining Capacity	Estimated Remaining Life	Recorded Liability	Total Estimated Undiscounted Outflow in the Future	Amounts to be Recognized in the Future
<b>2020</b>					
Chapman	61% (34,508 m <sup>3</sup> )	14 years	\$ 283,000	\$ 731,179	\$ 448,179
Croft	24% (36,361 m <sup>3</sup> )	22 years	<u>641,500</u>	<u>840,746</u>	<u>199,246</u>
			<u>\$ 924,500</u>	<u>\$ 1,571,925</u>	<u>\$ 647,425</u>
<b>2019</b>			<u>\$ 882,500</u>	<u>\$ 1,563,237</u>	<u>\$ 680,737</u>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**12. Tangible Capital Assets**

	Cost				Accumulated Amortization				Net Book Value	
	Balance, beginning of year	Additions	Transfers / Disposals	Balance, end of year	Balance, beginning of year	Amortization	Disposals	Balance, end of year	December 31, 2020	December 31 2019
Land	\$ 741,152	\$ -	\$ -	\$ 741,152	\$ -	\$ -	\$ -	\$ -	\$ 741,152	\$ 741,152
Land improvements	1,524,301	73,487	-	1,597,788	1,213,120	71,363	-	1,284,483	313,305	311,181
Buildings	4,615,657	3,969	-	4,619,626	1,361,673	115,375	-	1,477,048	3,142,578	3,253,984
Machinery and equipment	643,434	216,733	(65,802)	794,365	422,156	48,418	(59,365)	411,209	383,156	221,278
Vehicles	3,278,837	55,764	-	3,334,601	1,298,710	179,187	-	1,477,897	1,856,704	1,980,127
Roads and bridges	25,913,885	242,086	(146,095)	26,009,876	16,776,196	456,962	(125,793)	17,107,365	8,902,511	9,137,689
Work in progress	80,901	43,041	-	123,942	-	-	-	-	123,942	80,901
	<u>\$ 36,798,167</u>	<u>\$ 635,080</u>	<u>\$ (211,897)</u>	<u>\$ 37,221,350</u>	<u>\$ 21,071,855</u>	<u>\$ 871,305</u>	<u>\$ (185,158)</u>	<u>\$ 21,758,002</u>	<u>\$ 15,463,348</u>	<u>\$ 15,726,312</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2020

### 13. Accumulated Surplus

	<u>2020</u>	<u>2019</u>
Surplus		
Invested in tangible capital assets	\$ 15,463,348	\$ 15,726,312
General (see note (a) below)	52,197	14,858
Unfunded liabilities		
Municipal debt	(780,000)	(910,000)
Landfill closure and post-closure liability	(924,500)	(882,500)
Equity in Lakeland Holding Ltd.	696,066	696,066
Total surplus	<u>14,507,111</u>	<u>14,644,736</u>
Reserves		
Special purpose reserves		
Working capital	1,419,366	1,419,367
Asset management	2,129,914	1,121,843
Waste disposal	213,240	190,263
Community enhancement	160,793	137,775
Cemetery	9,500	9,500
Election	16,000	8,000
Library	4,876	4,876
Landfill Rehabilitation	238,710	-
Museum Covid-19 relief grant	5,000	-
Total reserves	<u>4,197,399</u>	<u>2,891,624</u>
Accumulated Surplus	<u>\$ 18,704,510</u>	<u>\$ 17,536,360</u>

#### (a) General Surplus:

The general surplus of \$52,197 (2019 - \$14,858) at the end of the year is comprised of the following:

	<u>2020</u>	<u>2019</u>
Opening balance	\$ 14,858	\$ 16,644
Annual surplus	1,168,150	1,782,103
Transfer to reserves	(1,305,775)	(834,609)
Net change in tangible capital assets	262,964	(298,320)
Decrease in amounts to be recovered	(88,000)	(624,500)
Increase in equity in Lakeland Holding Ltd.	-	(26,460)
Closing balance	<u>\$ 52,197</u>	<u>\$ 14,858</u>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**14. Contingencies**

**Legal Matters**

The Municipality is involved in certain legal matters and litigations, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved.

Council is of the opinion that it is unlikely that any liability, to the extent not provided by insurance or otherwise, would be material in relation to the Municipality's consolidated financial position.

**15. Commitments**

The Municipality entered into a three-year contractual agreement from January 2, 2018 to December 21, 2020, extended to December 31, 2021 for solid waste and recycling collection. The minimum commitment for solid waste and recycling collection is \$39,000 per year.

The Municipality entered into a three-year contractual agreement from 2019 to 2022 for the creation of the Almaguin Community Economic Development (ACED) Department. The minimum commitment of the Municipality for the ACED Department partnership is \$30,000 over the term of the agreement. At December 31, 2020 the remaining commitment was \$20,000.

**16. Operations of School Boards**

Further to note 1(a)(iii), the taxation, other revenues, and expenses of the school boards are comprised of the following:

	<u>2020</u>	<u>2019</u>
Taxation and user charges	<u>\$ (1,126,395)</u>	<u>\$ 1,145,837</u>
Total amounts received or receivable	(1,126,395)	1,145,837
Requisitions	<u>(1,126,395)</u>	<u>1,145,837</u>
	<u>\$ -</u>	<u>\$ -</u>

## The Corporation of the Municipality of Magnetawan

### Notes to the Consolidated Financial Statements

December 31, 2020

#### 17. Contributions to Unconsolidated Joint Local Boards

Further to note 1(a)(ii), the following contributions were made by the Municipality to these boards:

	<u>2020</u>	<u>2019</u>
District of Parry Sound Social Services Administration Board	\$ 303,019	\$ 302,952
District of Parry Sound Land Ambulance	205,495	199,334
District of Parry Sound (East) Home for the Aged	211,589	206,023
North Bay Parry Sound District Health Unit	<u>41,918</u>	<u>43,418</u>
	<u>\$ 762,021</u>	<u>\$ 751,727</u>

#### 18. Cemetery Care and Maintenance Fund

Cemetery Care and Maintenance Fund administered by the Municipality amounting to \$93,246 (2019 - \$90,846) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus.

# **The Corporation of the Municipality of Magnetawan**

## **Notes to the Consolidated Financial Statements**

**December 31, 2020**

### **19. Pension Agreements**

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying 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 OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 526,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2020, the estimated accrued pension obligation for all members of the Plan was \$111,820 million (2019 - \$106,443 million). The Plan had an actuarial value of net assets at that date of \$108,609 million (2019 - \$103,046 million) indicating an actuarial deficit of \$3,211 million (2019 - \$3,397 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Municipality to OMERS for 2020 was \$101,810 (2019 - \$88,900) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

On January 1, 2020 the yearly maximum pension earnings increased to \$58,700 from \$57,400 in 2019. The contributions are calculated at a rate of 9.0% (2019 - 9.0%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2019 - 14.6%) for amounts above the yearly maximum pension earnings.

### **20. Budget Figures**

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is based on a model used to manage departmental spending within the guidelines of the model. Given the differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

### **21. Comparative Figures**

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2020**

**22. Segmented Information**

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2020 Total	2019 Total
<b>Revenues</b>										
Net taxation	\$ 805,081	\$ 870,187	\$ 1,913,410	\$ 468,502	\$ 221,602	\$ 406,582	\$ 459,825	\$ 28,922	\$ 5,174,111	\$ 4,782,133
User charges	-	-	-	-	1,100	-	-	825	1,925	10,817
Government grants and transfers - Provincial	414,027	190,013	430,675	153,716	47,429	87,020	134,983	6,190	1,464,053	1,203,442
Government grants and transfers - Federal	-	-	-	-	-	-	12,688	-	12,688	1,600
Lakeland Holding Ltd. income	-	-	-	-	-	-	-	-	-	26,460
Other	73,978	256,663	532,671	75,383	17,585	29,444	73,729	12,556	1,072,009	612,659
<b>Total Revenues</b>	<b>1,293,086</b>	<b>1,316,863</b>	<b>2,876,756</b>	<b>697,601</b>	<b>287,716</b>	<b>523,046</b>	<b>681,225</b>	<b>48,493</b>	<b>7,724,786</b>	<b>6,637,111</b>
<b>Expenses</b>										
Salary, wages and employee benefits	546,111	347,614	452,542	195,969	20,866	-	291,739	24,591	1,879,432	1,817,834
Interest on long-term debt	-	-	21,734	-	-	-	-	-	21,734	24,883
Materials, contracted services, rents, and financial expenses	465,637	726,417	1,380,787	339,256	263,795	524,446	205,930	12,813	3,919,081	3,018,795
Amortization	29,444	51,361	619,503	70,677	1,932	1,377	97,011	-	871,305	858,000
<b>Total expenses</b>	<b>1,041,192</b>	<b>1,125,392</b>	<b>2,474,566</b>	<b>605,902</b>	<b>286,593</b>	<b>525,823</b>	<b>594,680</b>	<b>37,404</b>	<b>6,691,552</b>	<b>5,719,512</b>
<b>Annual surplus (deficit) before other</b>	<b>251,894</b>	<b>191,471</b>	<b>402,190</b>	<b>91,699</b>	<b>1,123</b>	<b>(2,777)</b>	<b>86,545</b>	<b>11,089</b>	<b>1,033,234</b>	<b>917,599</b>
<b>Other</b>										
Government grants and transfers related to capital - Provincial	16,282	-	118,634	-	-	-	-	-	134,916	685,456
Government grants and transfers related to capital - Federal	-	-	-	-	-	-	-	-	-	179,048
<b>Annual surplus (deficit)</b>	<b>\$ 268,176</b>	<b>\$ 191,471</b>	<b>\$ 520,824</b>	<b>\$ 91,699</b>	<b>\$ 1,123</b>	<b>\$ (2,777)</b>	<b>\$ 86,545</b>	<b>\$ 11,089</b>	<b>\$ 1,168,150</b>	<b>\$ 1,782,103</b>

## **Independent Auditor's Report**

**To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Municipality of Magnetawan**

### **Opinion**

We have audited the financial statements of the Cemetery Care and Maintenance Fund of The Corporation of the Municipality of Magnetawan, which comprise the statement of financial position as at December 31, 2020, and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Cemetery Care and Maintenance Fund of The Corporation of the Municipality of Magnetawan as at December 31, 2020, and the continuity of the Cemetery Care and Maintenance Fund 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 Cemetery 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.

## **Independent Auditor's Report (Continued)**

### **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 Cemetery'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 Cemetery or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cemetery's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## **Independent Auditor's Report (Continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements (Continued)**

- 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 Cemetery'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 Cemetery 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.

North Bay, Ontario  
April 7, 2021

CHARTERED PROFESSIONAL ACCOUNTANTS,  
LICENSED PUBLIC ACCOUNTANTS

**The Corporation of the Municipality of Magnetawan**  
**Cemetery Care and Maintenance Fund - Statement of Continuity**  
**For The Year Ended December 31, 2020**

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 90,846	\$ 89,396
Investment income	1,557	1,618
Sale of plots and marker installations	<u>2,400</u>	<u>1,450</u>
	94,803	92,464
Expenses		
Transfer to current fund of The Corporation of the Municipality of Magnetawan	<u>1,557</u>	<u>1,618</u>
Balance, end of year	<u><u>\$ 93,246</u></u>	<u><u>\$ 90,846</u></u>

**The Corporation of the Municipality of Magnetawan**  
**Cemetery Care and Maintenance Fund - Statement of Financial Position**  
**December 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>Financial Assets</b>		
Cash and term deposits	\$ 94,382	\$ 91,892
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 1,136	\$ 1,046
<b>Net Financial Assets</b>	93,246	90,846
<b>Non-Financial Assets</b>	<u>-</u>	<u>-</u>
<b>Accumulated Surplus</b>	<u>\$ 93,246</u>	<u>\$ 90,846</u>

# **The Corporation of the Municipality of Magnetawan**

## **Note to the Financial Statements**

**December 31, 2020**

### **1. Accounting Policies**

#### **Basis of Accounting**

Capital receipts and income are reported on the cash basis of accounting.

Expenses are reported on the cash basis of accounting with the exception of administrative expenses and capital expenses which are reported on the accrual basis of accounting, which recognizes expenses as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

# AUDIT FINDINGS REPORT

Presented to The Corporation of the  
Municipality of Magnetawan

Prepared by Baker Tilly SNT  
December 31, 2020



## PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the consolidated financial statements of The Corporation of the Municipality of Magnetawan ("the Municipality") for the year ended December 31, 2020. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Members of Council. This report should be read in conjunction with the draft consolidated financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the Council only.



# TABLE OF CONTENTS

Responsibilities

Our audit process

Our audit approach

Audit risks and results

Significant findings from the audit

Materiality

Misstatements

Independence

Other matters

Conclusion

Key deliverables

# RESPONSIBILITIES

AUDITOR	COUNCIL	MANAGEMENT
<p>Express an opinion on whether the consolidated financial statements present fairly, in all material respects, the consolidated financial position and its consolidated financial performance and its consolidated cash flow for the year in accordance with Canadian Public Sector Accounting Standards.</p> <p>Perform the audit in accordance with Canadian generally accepted auditing standards.</p>	<p>Act as an objective, independent liaison between the auditor and management.</p> <p>Assist in the planning process when appropriate.</p>	<p>Ensure consolidated financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards.</p> <p>Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions.</p>

# RESPONSIBILITIES (CONT'D)

AUDITOR	COUNCIL	MANAGEMENT
<p>Assess risk that the consolidated financial statements may contain material misstatements that, individually or in the aggregate are material to the consolidated financial statements as a whole.</p> <p>Assessing the accounting policies used and their application.</p>	<p>Meet with the auditor prior to the release and approval of the audited consolidated financial statements to review the audit, disclosure and compliance issues.</p> <p>Review selection of accounting policies.</p>	<p>Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud.</p> <p>Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses.</p>

# RESPONSIBILITIES (CONT'D)

AUDITOR	COUNCIL	MANAGEMENT
Assessing the significant estimates made by management.	Review and approve draft consolidated financial statements.	Provide a written confirmation of significant representations to the auditor.
Examine on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements.	Advise auditor of any issues of disclosure, governance, fraud or illegal acts.	



## INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the Municipality and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy



## DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests



## EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques facilitated with the use of ActiveData and TeamMate Analytics
- Review completion documents and working papers for areas with significant or high risk



## REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality



## OUR AUDIT APPROACH

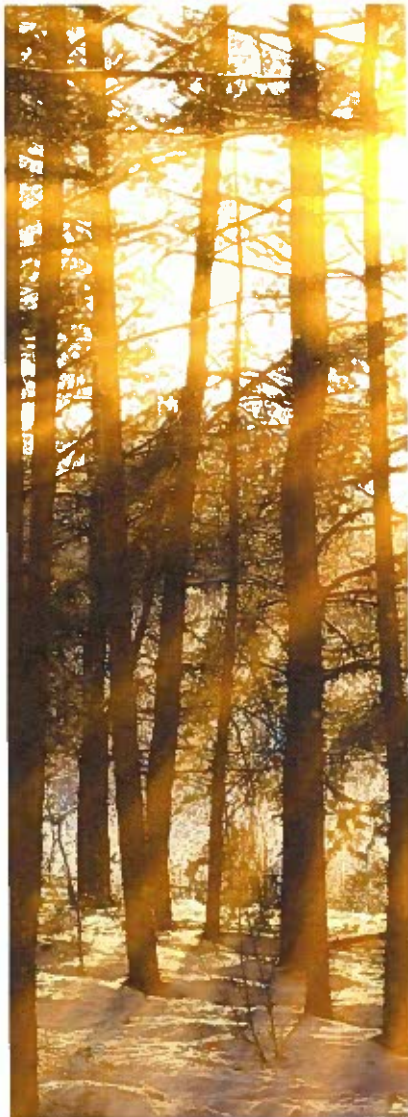
We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls.

We adopted a substantive approach for the audit.

# | AUDIT RISKS AND RESULTS

There were no significant audit risks identified.

# SIGNIFICANT FINDINGS FROM THE AUDIT



## **Audit Opinion**

The Independent Auditor's Report will be issued without modification.

## **Accounting Policies**

No new accounting policies were adopted in the current year.

## **Key Estimates**

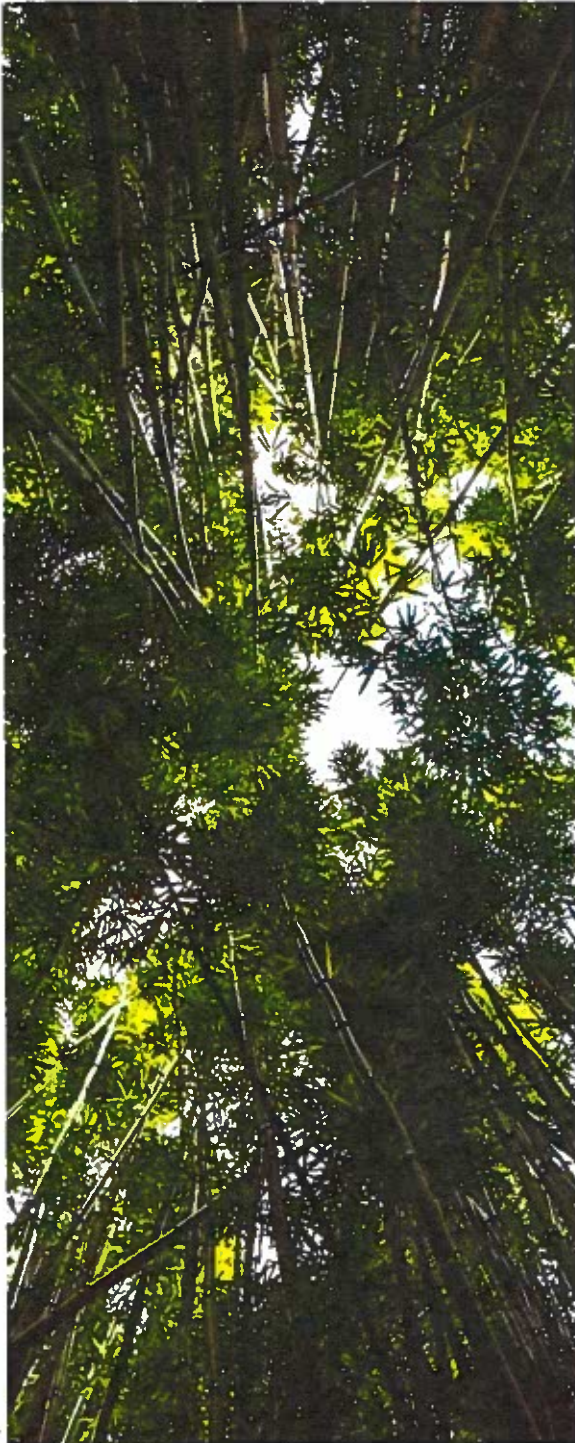
Key estimates in the consolidated financial statements include:

- Landfill closure and post-closure costs;
- Useful life of tangible capital assets and related amortization.

# MATERIALITY

*Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.*

FACTORS	COMMENTS	AMOUNT
Basis for calculation	Total expenses.	\$6,691,552
Factor Used	Upper end of the range accepted by Canadian Auditing Standards.	2.75%
Overall Materiality	Level at which misstatements individually or in aggregate would affect the decisions of the users of the consolidated financial statements.	\$184,000
Performance Materiality	Amount that is used when determining the extent of substantive testing.	\$156,400 (85%)
Trivial Error Threshold	Matters identified during the audit, which are trivial.	\$9,200 (5%)



# MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies, as well.

## **Significant Misstatements**

We did not identify any uncorrected misstatements during the course of our audit.



# INDEPENDENCE

Canadian auditing standards require us to confirm our independence with Council and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the Municipality;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the Municipality;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the Municipality;
- Economic dependence on the Municipality; and
- Provision of services in addition to the audit engagement.

# OTHER MATTERS

## **Related party transactions**

All related party transactions are disclosed in the notes to the consolidated financial statements.

## **Significant unusual transactions**

No significant transactions were entered into by the Municipality that you should be aware of.

## **Significant matters discussed with management**

There were no significant matters arising from the audit discussed with management and no disagreements.



## **Internal control recommendations and management letter**

We will be issuing a management letter, as we identified deficiencies in internal control.

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

## **Written representations requested from management**

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.



# CONCLUSION

We are ready to release the consolidated financial statements subject to completion of the following:

- Receipt of signed management representation letter;
- Completing our discussion with Council; and
- Receipt of evidence of Council approval of the consolidated financial statements.

# KEY DELIVERABLES

## KEY DELIVERABLES

## EXPECTED DATE

Present draft consolidated financial statements to Council.

April 7, 2021

Issue audited consolidated financial statements.

April 13, 2021



THANK YOU

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.

## Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

## Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government Funding Applications
- Succession Planning
- Marketing and Client Strategy



**Local insight meets  
global reach**

**4**  
offices

**14** partners      **90** professionals

## IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure Recommendations and Implementation
- Backup Solutions

## Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate Finance
- Restructuring and Recovery

## Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

**Now, for tomorrow**

April 7<sup>th</sup>, 2021

MEMBERS OF COUNCIL OF THE CORPORATION  
OF THE MUNICIPALITY OF MAGNETAWAN  
4304 HIGHWAY 520  
MAGNETAWAN ON P0A 1P0

Dear Members of Council:

We have recently completed the audit of the consolidated financial statements of the Corporation of the Municipality of Magnetawan for the year ended December 31, 2020. The objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatements; our audit was not designed for the purpose of identifying fraud and other matters. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

During the course of our audit we have identified some weaknesses in your system of internal controls which are further explained in the attached appendix. However, we did not identify any of the following matters: misstatements, other than trivial errors; fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts.

This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We wish to express our appreciation to Mrs. Linda Saunders and to the members of their personnel for the cooperation and assistance accorded to us during our audit. It is a pleasure for us to be of service and look forward to many more years of association with you.

Please contact us if you have any questions or comments on the items discussed in this letter or any other matter.

Yours truly,

Chartered Professional Accountants, Licensed Public Accountants  
/jd

per: Daniel Longlade, FCPA, FCA

cc: Mrs. Kerstin Vroom, CAO

## **CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

### **Appendix**

#### **Control points identified during our December 31, 2019 audit:**

##### **Segregation of Duties**

Proper segregation of duties is a key concept of internal controls which has as its primary objective the prevention of fraud and errors. This is achieved by spreading the tasks and associated privileges for a specific business process among multiple users. Business critical duties can be categorized into four types of functions: authorization, custody, record keeping, and reconciliation. In a perfect system, no one person should handle more than one type of function. It is also important to remember that increased protection from fraud and errors must be balanced with the increased cost/effort required.

During the course of our audit, we noted that the Treasurer is responsible for performing a number of incompatible functions. We recommend that the administrative duties be reviewed to ensure incompatible functions are properly segregated.

#### **The following are specific examples noted during our audit:**

##### **Bank Reconciliations**

During the course of our audit we noted that the Treasurer receives the bank statements, posts transactions and prepares the bank reconciliation. This allows the opportunity to correct potential misappropriation without detection.

We recommend that a second person receives and reviews the bank statements and cancelled cheques prior to the preparation of the bank reconciliations by the Treasurer. A second person should also review the bank reconciliations, once complete, sign and date as evidence of review. Ideally the administrative functions would be performed by an assistant and the reviewing functions would be performed by the Treasurer.

**Updated for the year ended December 31, 2020:** The above noted recommendations have been implemented starting in February 2021. A clerk prepares the bank reconciliation and the Treasurer reviews the bank reconciliation.

## **CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

### **Appendix**

#### **Control points identified during our December 31, 2019 audit:**

##### **Online Banking Access**

During the course of our audit we noted that the Treasurer has complete online access to the Municipality's online banking accounts, effectively leaving the Municipality vulnerable to misappropriation.

We recommend that at least one other individual should have access to the online banking in the absence of the Treasurer. Furthermore, access privileges should be reviewed and appropriate levels given to each individual (i.e. read only, ability to initiate payments, ability to approve payments).

**Updated for the year ended December 31, 2020:** The above noted recommendations have now been implemented. The CAO now has access to the online bank accounts.

##### **Online Payments**

During the course of our audit we noted that payroll and other submissions are made through electronic fund transfers (EFTs) and are not following the same approval process as those disbursements processed via cheque. There are two signing authorities required for all disbursements made via cheque whereas EFTs only require one signing authority. Without the requirement for dual signing authorities on online transactions (EFTs), there is a risk that a payment could be incorrectly uploaded to the bank.

We recommend that the EFTs and online payments be subject to the same requirement as disbursements processed via cheque. This process allows for one signing authority to initiate the EFT or online payment and a second signing authority to approve and release the payment. The signing authorities should remain the same for online payments as for cheque payments.

**Updated for the year ended December 31, 2020:** The above noted recommendations have now been implemented. The Treasurer initiates the EFT and the CAO approves the payment before release.

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Financial Position**  
**December 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 3,600,195	\$ 2,044,975
Taxes receivable	436,868	414,127
Accounts receivable (note 5)	349,144	405,380
Investment in Lakeland Holding Inc (note 6)	696,066	696,066
Other current assets	7,298	15,774
Assets held for sale	-	396,720
	<u>5,089,571</u>	<u>3,973,042</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 7)	269,633	456,053
Deferred revenues - other (note 8)	16,647	38,392
Deferred revenues - obligatory reserve funds (note 9)	177,155	95,034
Municipal debt (note 10)	780,000	910,000
Landfill closure and post-closure (note 11)	924,500	882,500
	<u>2,167,935</u>	<u>2,381,979</u>
<b>Net Financial Assets</b>	<u>2,921,636</u>	<u>1,591,063</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 12)	15,463,348	15,726,312
Prepaid expenses	98,053	146,836
Inventories of supplies	221,473	72,149
	<u>15,782,874</u>	<u>15,945,297</u>
<b>Accumulated Surplus (note 13)</b>	<u>\$ 18,704,510</u>	<u>\$ 17,536,360</u>
Contingencies (note 14)		
Commitments (note 15)		

Approved by:

---

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

Corporation of the Municipality of Magnetawan  
4304 Hwy 520 P.O. Box 70  
Magnetawan ON P0A 1P0

April 7, 2021

Baker Tilly SNT LLP  
1850 Bond Street, Unit A  
North Bay, Ontario  
P1B 4V6

**Attention: Daniel D. Longlade, FCPA, FCA**

Dear Sir:

This representation letter is provided in connection with your audit of the consolidated financial statements of Corporation of the Municipality of Magnetawan (the "municipality") for the year ended December 31, 2020 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

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

**Financial statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 1, 2020 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We have assessed that the municipality is able to continue as a going concern and the consolidated financial statements have been prepared on a going concern basis.
3. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
4. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
5. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
6. Unrecorded adjustments at year end are trivial in amount and nature, therefore the effects of unrecorded adjustments are, both individually and in the aggregate, immaterial to the consolidated financial statements.

7. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.
8. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.
9. We are aware of the environmental laws and regulations that impact on our municipality and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the consolidated financial statements.
10. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
11. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
12. There are no derivative or off-balance sheet financial instruments held at year end.
13. We have made the appropriate determination, accounting and disclosure in the consolidated financial statements of the costs, assets and obligations associated with employee future benefits.
14. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
15. The municipality has satisfactory title to all assets, and there are no liens or encumbrances on the municipality's assets.

#### **Information provided**

16. We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the municipality from whom you determined it necessary to obtain audit evidence.
17. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
18. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
19. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the municipality and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.

20. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the municipality's financial statements communicated by employees, former employees, analysts, regulators or others.
21. We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
23. We have disclosed to you the identity of the municipality's related parties and all the related-party relationships and transactions of which we are aware.
24. The minute books of the municipality are a complete record of all meetings and resolutions of the municipality throughout the year and to the present date.

**Journal entry approval**

25. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
CAO

**The Corporation of the Municipality of Magnetawan  
Adjusting Journal Entries  
December 31, 2020**

<b>Number</b>	<b>Account name</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
1	TREAS - Investment Income	1-3-1700-7140		1,363.45
1	TREAS - Transfer- Com Enhancement Reserv	1-4-1300-9003	1,363.45	
To record transfer to reserves for interest earned on GIC's				
2	TREAS - Investment Income	1-3-1700-7140		2,976.54
2	TREAS - Transfer-Landfill Closure Reserv	1-4-1300-9006	2,976.54	
Transfer to reserves for interest earned on GIC				
3	Reserve - Asset Management	1-2-2000-9040		974,394.00
3	TREAS - Transfer-Asset Mngmt Reserve	1-4-1300-9001	974,394.00	
To transfer surplus to asset management reserve				

December 1, 2020

Corporation of the Municipality of Magnetawan  
4304 Hwy 520 P.O. Box 70  
Magnetawan ON P0A 1P0

**Attention: Mrs. Kerstin Vroom**

Dear Madam:

Baker Tilly SNT LLP, the "Firm", is pleased to be appointed auditor of the Corporation of the Municipality of Magnetawan (the "Municipality") for the year ending December 31, 2020. The purpose of this letter is to outline the terms of our engagement to audit the consolidated financial statements of the Corporation of the Municipality of Magnetawan, which comprise the consolidated statement of financial position as at December 31, 2020 and the consolidated statements of operations and accumulated surplus, cash flows and changes in net financial assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

#### **Objective, Scope and Limitations**

The objectives of our audit 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.

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the consolidated financial statements will be detected because of:

- (a) Factors such as use of judgement, and the use of testing of the data underlying the consolidated financial statements;
- (b) Inherent limitations of internal control; and
- (c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

ACCOUNTING • TAX • ADVISORY

*Baker Tilly SNT LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.*

COMPTABILITÉ • FISCALITÉ • SERVICES-CONSEILS

*Baker Tilly SNT s.r.l. est membre de la Coopérative Baker Tilly Canada, qui fait partie du réseau mondial Baker Tilly International Limited. Les membres de la Coopérative Baker Tilly Canada et de Baker Tilly International Limited sont tous des entités juridiques distinctes et indépendantes.*

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error, irregularities or illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

### **Content of Auditor's Report**

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

#### **INDEPENDENT AUDITOR'S REPORT**

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Municipality of Magnetawan

##### *Opinion*

We have audited the consolidated financial statements of the Corporation of the Municipality of Magnetawan (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2020 and the consolidated statements of operations and accumulated surplus, cash flows and changes in net financial assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2020, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

##### *Basis for Opinion*

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

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.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

If our opinion on the financial statements is other than as referenced in the previous paragraph, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion, we may decline to express an opinion as a result of this engagement.

#### **Use, Distribution and Publication / Reproduction of Financial Statements**

The examination of the consolidated financial statements and the issuance of our audit opinion are solely for the use of the Corporation of the Municipality of Magnetawan and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these consolidated financial statements and we accept no responsibility for their use by any third party.

Where our report is reproduced in any medium, the complete consolidated financial statements, including notes, must also be presented. Management is responsible for the accurate reproduction of the consolidated financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper based). This includes any incorporation by reference to either full or summarized consolidated financial statements that we have audited. We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins. Where the annual report or other document will be provided to us after the date of our auditor's report, we have a responsibility to take specific actions if we conclude that a material misstatement of the other information exists.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

#### **Our Responsibilities**

We will perform our audit in accordance with Canadian generally accepted auditing standards. We will:

- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- 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 Company'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 Company 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.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of the Corporation of the Municipality of Magnetawan without the Corporation of the Municipality of Magnetawan's prior consent, unless required to do so by legal, regulatory, administrative or other authority, or the Code of Professional Conduct applicable to us.

We will communicate in writing to Council the relationships between our firm and the Corporation of the Municipality of Magnetawan, including related entities that, in our professional judgement, may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to the Corporation of the Municipality of Magnetawan within the meaning of the applicable Provincial Code of Professional Conduct and information on relevant safeguards designed to ensure the auditor's continued independence.

The objective of our audit is to obtain reasonable assurance that the consolidated financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) Misstatements, resulting from error, other than trivial errors;
- (b) Fraud or any information obtained that indicates that a fraud may exist;
- (c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;
- (d) Significant weaknesses in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) Related party transactions identified by us that are not in the normal course of operations and that involve significant judgements made by management concerning measurement or disclosure.

We may also communicate certain additional matters to Council and the appropriate members of management. Such matters include:

- (a) Our professional judgements on the qualitative aspects of accounting principles used in the Corporation of the Municipality of Magnetawan's financial reporting, including:
  - (i) The initial selection of and changes in significant accounting policies and their application, including the adoption of new accounting policies;
  - (ii) The effect of significant accounting policies in controversial and emerging areas, or those unique to your industry;

- (iii) The existence of acceptable alternative policies and methods, and the acceptability of the particular policy or method used by management; and
  - (iv) The issues involved, and related judgements made by management, in formulating particularly sensitive accounting estimates and disclosures and the basis for our conclusions regarding the reasonableness of those estimates in the context of the consolidated financial statements taken as a whole.
- (b) Uncorrected misstatements aggregated by us during our audit that were determined by management to be immaterial, both individually and in the aggregate, to the consolidated financial statements taken as whole;
  - (c) Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in total could be significant to the consolidated financial statements or our report;
  - (d) Our views about any matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
  - (e) Major issues that we discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
  - (f) Any serious difficulties that we encountered in dealing with management in the performance of the audit.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider the Corporation of the Municipality of Magnetawan's internal control to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

At the end of the engagement, we will provide management or others so designated with our recommendations designed to help make improvements in your internal control structure and operation. This communication will be in a mutually agreeable format and will include only those matters that came to our attention during our audit.

### **Management's Responsibilities**

Management is responsible for:

#### **Financial Statements**

- (a) The preparation and fair presentation of the Corporation of the Municipality of Magnetawan's consolidated financial statements in accordance with Canadian Public Sector Accounting Standards;

#### **Completeness of information**

- (b) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of the Council;

- (c) Providing us with information relating to any known or probable instances of non compliance with legislative or regulatory requirements, including financial reporting requirements;
- (d) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (e) Providing us with information regarding all related parties and related party transactions;
- (f) Any additional information that we may request from management for the purpose of this audit;
- (g) Providing us with unrestricted access to persons within the Municipality from whom we determine it necessary to obtain audit evidence;

#### Fraud and error

- (h) Internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (i) An assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud;
- (j) Providing us with information relating to fraud or suspected fraud affecting the Municipality involving:
  - (i) Management;
  - (ii) Employees who have significant roles in internal control; or
  - (iii) Others, where the fraud could have a non trivial effect on the consolidated financial statements;
- (k) Providing us with information relating to any allegations of fraud or suspected fraud affecting the Municipality's consolidated financial statements communicated by employees, former employees, analysts, regulators or others;
- (l) Communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole;

#### Recognition, measurement and disclosure

- (m) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the consolidated financial statements;
- (n) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (o) Providing us with information relating to the measurement and disclosure of transactions with related parties;
- (p) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian Public Sector Accounting Standards;
- (q) Providing us with information relating to claims and possible claims, whether or not they have been discussed with the Corporation of the Municipality of Magnetawan's legal counsel;

- (r) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the Corporation of the Municipality of Magnetawan is contingently liable;
- (s) Providing us with information on whether the Corporation of the Municipality of Magnetawan has satisfactory title to assets, whether liens or encumbrances on assets exist, or assets are pledged as collateral;
- (t) Providing us with information relating to compliance with aspects of contractual agreements that may affect the consolidated financial statements;
- (u) Providing us with information concerning subsequent events;
- (v) Providing us with representations on specific matters communicated to us during the engagement;

**Written confirmation of significant representations**

- (w) Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
  - (i) Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
  - (ii) Not directly related to items that are material to the consolidated financial statements but are significant, either individually or in the aggregate, to the financial statements; and
  - (iii) Relevant to management's judgements or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

**Professional team member matters**

- (x) Not soliciting the staff of the Firm;
- (y) Providing appropriate work space and technical arrangements as appropriate including privacy and telephones; and
- (z) Ensure that the staff of the Firm are treated in a responsible and professional manner at all times, recognizing there is zero tolerance to inappropriate actions at any level.

**Preparation of Schedules/ Assistance Requested**

We understand that you and/or your employees will prepare agreed upon schedules and will locate requested documents for our use at dates agreed upon prior to commencement of our audit.

This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis, may impede our services, and require us to suspend our services or withdraw from the engagement.

**Fees**

Our professional fees will be based on our regular billing rates which depend on the means by which and by whom our services are provided, plus direct out-of-pocket expenses and applicable taxes, and are due when rendered. Fees for any additional services will be established separately.

If significant additional time is necessary, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Invoices unpaid 60 days past the billing date may be deemed delinquent, and are subject to an interest charge of 16.08% per annum (1.25% per month). We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including lawyers' fees.

We will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by the Municipality of its obligations to provide necessary information outlined in our year-end letter, quality of financial and other information, full cooperation and access to the Municipality's team members during our audit, and the prompt supply of any additional documentation requested during the audit fieldwork. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

If there are material changes due to unanticipated accounting matters or a requested extension of scopes, we will require that the costs of these be accepted by you in writing before we commence work in such areas. Any delay in agreement will cause a direct delay in the timelines agreed to herein.

Any other work undertaken by us will be billed separately.

To help meet the mutually agreed objectives of the engagement, you will provide in a timely manner:

- audit schedules and supporting information;
- all significant accounting and financial reporting matters; and
- clerical help as mutually agreed upon and as is normal and reasonable in the circumstances

If for any reason you are unable to provide the above or any other information, our fees may increase accordingly.

#### **Other Services**

If requested by you, we will, as allowed by the Rules of Professional Conduct, prepare other special reports as required. Management will provide the information necessary to complete these reports and will file them with the appropriate authorities on a timely basis.

#### **Term**

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

#### **Terms and Conditions**

The attached Terms and Conditions are incorporated into, and form an integral part of this engagement letter.

**Conclusion**

We are proud to serve as auditor of the Corporation of the Municipality of Magnetawan and we appreciate your confidence in our work. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Yours truly,

*Baker Tilly SNT LLP*

Baker Tilly SNT LLP  
Chartered Professional Accountants, Licensed Public Accountants  
/jz

Per: Daniel D. Longlade, FCPA, FCA  
Partner

The services and terms set out in this engagement letter are as agreed.

Corporation of the Municipality of Magnetawan

I have authority to bind the Municipality.

Per: *Kerstin Vroom*

Name: Mrs. Kerstin Vroom

Title: CAO / Clerk

## **Terms and Conditions**

These terms and conditions are an integral part of the engagement letter (collectively, the "Engagement Letter") to which they are attached. In the event of any conflict between these terms and conditions and the engagement letter to which they are attached, the terms of such engagement letter shall govern.

### **Privacy**

It is hereby acknowledged that in order to complete our engagement as auditor, we may be required to access or have access to personal information in your possession. Our services are provided based on the following:

- a) You represent that before we access this personal information, you have obtained the necessary consents for the collection, use and disclosure of this personal information as required under the applicable privacy legislation; and
- b) We will collect and utilize this personal information only for the purpose of completing this engagement. Any information collected will be subject to our Privacy Policy, which is available online at our website, or in hard copy from the privacy officer in our office.

### **Working Papers**

The working papers, files, other materials, reports and work created, developed, or performed by us in conjunction with this engagement remain the property of the Firm and will be retained by the Firm in accordance with the Firm's policies and procedures.

### **File Inspections**

In accordance with professional regulations and firm policy, our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that the Firm is adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

### **Indemnification**

You hereby agree to release, indemnify and hold harmless the Firm and its partners, agents, officers and employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- (a) a breach by the Corporation of the Municipality of Magnetawan, or its directors, officers, or employees, of any of the provisions herein;
- (b) any misrepresentation by your management; and
- (c) the services performed by us pursuant to this engagement,

unless, and to the extent that, such losses, costs, damages and expenses are found by a court to have been due to the negligence, willful misconduct or dishonesty of the Firm.

This release and indemnification will survive termination of this engagement letter.

### **Limitation of Liability**

In any action, claim, loss or damage arising out of the engagement, you agree that the Firm's liability will be several, and not joint and several, and you may only claim payment from the Firm of the Firm's proportionate share of the total liability based on degree of fault. Our liability, whether in contract or in tort and including liability of our individual partners, agents, officers and employees, for any claim related to professional services provided pursuant to this engagement or any collateral or other engagement for which no other written agreement is made between us pertaining to liability, is limited to the total of the actual amount of the proceeds of professional errors and omissions insurance available to indemnify us in respect of such claims and an annual amount equal to the "deductible" amount of such insurance.

### **Alliance of Independent Firms**

We are a member of Baker Tilly Canada Cooperative, an association of independently owned and operated accounting firms in Canada some of which practice under a common name and that sponsor a number of programs to enhance the ability of the members to be of service to their respective clients nationally and internationally. The national association is not an accounting firm and our practice is not integrated with that of any of the other members. Baker Tilly is a registered trademark of the Baker Tilly Canada Cooperative used under license. We at the Firm are solely responsible for the professional engagement covered by this letter.

Baker Tilly Canada Cooperative is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Neither Baker Tilly Canada Cooperative nor Baker Tilly SNT LLP are Baker Tilly International's agents and do not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Canada Cooperative, Baker Tilly SNT LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under licence from Baker Tilly International Limited.

### **Costs of Responding to Government Inspection, etc.**

If, with respect to this engagement or related services, the Firm is required by government regulation, subpoena, or other legal, investigative, administrative or other process to produce our working papers, or to respond to information or other requests, the Firm will bill the time incurred based on our standard hourly rates plus applicable taxes and disbursements. This paragraph shall survive termination of the Engagement Letter.

### **Termination**

If we elect to terminate our services for non-payment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out of pocket costs, through the date of termination.

Should the Corporation of the Municipality of Magnetawan not fulfill its obligations toward the Firm under the agreement, particularly those set out under the heading "Management's Responsibilities", and in the event that the Corporation of the Municipality of Magnetawan fails to remedy such default within thirty days following receipt of a notice from the Firm to this effect, the Firm may, without prejudice to its other rights and recourses, and without any further notice, cease providing services hereunder and consider the present agreement terminated. In such case, the Firm will not be responsible for any loss, costs, expenses or damages resulting from such termination.

#### **Severability**

If any provisions of this Engagement Letter are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and be binding to the fullest extent permitted by law.

#### **Governing Law, Attornment**

This Engagement Letter is subject to and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein and shall for all purposes be interpreted as a contract of this Province. Each party agrees that any action or proceeding relating to this Engagement Letter shall be brought in any court of competent jurisdiction in a court of this Province and irrevocably waives any right to, and will not, oppose (i) any such Provincial action or proceeding on any jurisdictional basis and (ii) the enforcement against it in any other jurisdiction of any judgment or order duly obtained from a court of this Province.

#### **Security of Electronic Communication**

During the engagement we may from time to time communicate with you electronically. However, as you are aware, the electronic transmission of information cannot be guaranteed to be secured or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. We shall not have any liability to you arising from or in connection with the electronic communication of information to you during or as a result of its electronic transmission outside of the Firm's electronic environment. If the communication relates to a matter of significance and there are concerns about possible effects of electronic transmission a hard copy of such transmission should be requested from us.

Baker Tilly SNT LLP has adopted the policy of corresponding by electronic mail ("e-mail") unless notified otherwise. If you specifically want us to never use e-mail in respect of correspondence on your file, please notify us in writing. Otherwise, we will assume that you have approved of our use of e-mail for communication purposes.

#### **Timely Performance**

The Firm will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, the Firm will not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by you of your obligations to provide necessary information, quality of financial and other information, full cooperation and access to the Municipality's team members during the engagement and the prompt supply of any additional documentation requested during the engagement. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

#### **Aggregated Data**

Notwithstanding any other provision of this Engagement Letter, the Firm may create Aggregated Data regarding the purchase and use of products and services by you or the Municipality from the Firm and may use and disclose Aggregated Data in any manner and for any purpose (commercial or otherwise) whatsoever, without any notice, compensation or attribution to you, the Municipality or any other person. In this Engagement Letter, "Aggregated Data" means data that has been aggregated or otherwise depersonalized so that the information does not identify a specific client or other person or organization.

#### **Cloud Service Providers**

The Firm uses commercially available cloud service providers to assist the Firm in the provision of information, products and services to its clients, to provide services to the Firm, to assist the Firm to use personal information as set out in the Privacy Policy and as otherwise permitted by applicable law. To the extent you provide us with your personal information, we will handle your personal information in accordance with our Privacy Policy, available online at our website or in hard copy from the privacy officer in our office.

March 15, 2021

Memo to Mayor and Council

From: Linda Saunders, Treasurer

Re: Schedule of Investments

As specified in the Municipality of Magnetawan's Investment Policy, I have attached a list of the investments (GIC's and bank accounts) that the Municipality of Magnetawan has on hand as of December 31, 2020.

Municipality of Magnetawan  
List of Investments and Bank Balances as of December 31 2020

Investment	Amount	Type	Interest Rate	Maturity Date	Purpose
Royal Bank	\$6,260.88	GIC 0002	0.55%	01-Aug-21	In Trust St Johns Dufferin Cemetery
Royal Bank	\$4,871.41	GIC 0003	0.55%	15-Jul-21	St Johns Dufferin Cemetery-savings account
Royal Bank	\$214,338.87	GIC 0005	0.30%	27-Nov-21	Landfill Closure
Royal Bank	\$12,813.08	bank account			Current account
Kawartha Credit Union	\$84,334.73	RIC #419	1.50%	22-Jun-21	Gas Tax
Kawartha Credit Union	\$160,606.08	RIC #420	0.80%	09-Nov-21	Community Enhancement
Kawartha Credit Union	\$1,637,990.06	RIC #418	1.50%	28-May-21	Investments
Kawartha Credit Union	\$1,349,706.89	bank account	1.75%		current account
Kawartha Credit Union	\$57,526.11	bank account	1.75%		Parkland
Kawartha Credit Union	\$25.00	Share capital			
Kawartha Credit Union	\$16,899.00	Affinity Shares			



**Municipality of  
Magnetawan**

## **REPORT TO COUNCIL**

To:	Mayor and Council
From:	Fire Chief Joe Readman
Date of Meeting:	April 7, 2021
Report Title:	Fire Safety Grant-FirePro2

**Recommendation:** THAT Council receives and approves this report for the Magnetawan Fire Department to use the Fire Safety Grant in the amount of \$4,900 towards the purchase of FirePro2.

**Background:**

The Office of the Fire Marshal Announced the Fire Safety Grant on March 11, 2021 with a submission date of March 19, 2021. An application was completed, submitted and approved.

The Grant is intended to provide Fire Departments with the flexibility to support two areas: training and fire prevention.

**Financial Implication:**

FirePro2 has been quoted to us at a cost of \$6,765.31 with the Fire Safety Grant covering \$4,900 the remaining \$1,865.31 will come from the Fire Prevention-material and supplies budget.

FirePro2 does have an annual fee of \$1,992. This fee allows for unlimited support as well as free upgrades to any new software developed in the future. We can try the software for a year and decide at that time if the annual fee is worthy of renewal.

**Conclusion:**

FirePro2 will modernize our Fire Service and cut back on many hours of paperwork and file management including training records, fire prevention activities, hours/pay, inventory, tracking of our smoke/CO alarm program and Maintenance of equipment and apparatus. It will allow for reports to be pulled at anytime.

**Recommendation**

To allow the Fire Chief to proceed with the purchase of FirePro2 using the Fire Safety Grant and funds from the Fire Prevention material and supplies budget line.

Respectfully Submitted,

Joe Readman, Fire Chief

Ministry of  
Community Safety and  
Correctional Services

Office of the  
Fire Marshal and  
Emergency Management

25 Morton Shulman Avenue  
Toronto ON M3M 0B1  
Tel: 647-329-1100  
Fax: 647-329-1143

Ministère de la  
Sécurité communautaire et  
des Services correctionnels

Bureau du  
commissaire des incendies et  
de la gestion des situations d'urgence

25, Avenue Morton Shulman  
Toronto ON M3M 0B1  
Tél. : 647-329-1100  
Télééc. : 647-329-1143



March 29, 2021

Joe Readman  
Municipality of Magnetawan  
P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON P0A1P0

Dear Joe Readman,

Further to ongoing discussions regarding the Fire Safety Grant Program, I am writing to confirm that the fire service has agreed (in principle) to utilizing its grant allocation to support its intended purpose as outlined below.

The Municipality of Magnetawan will be provided a total of \$4,900.00 to support:

- Increased training opportunities and the establishment of a virtual inspection program

This aligns with the intended purpose of Fire Safety Grant Program.

As part of this process, formalization of the grant allocation and the Transfer Payment Agreement is required and will be tabled by you for your municipal council at its next meeting.

The Office of the Fire Marshal will reach out to finalize and execute the Transfer Payment Agreement once municipal council has had the opportunity to approve your proposal for spending the funds provided.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon Pegg".

Jon Pegg  
Fire Marshal

Instructions to the Municipal Representative:

Please complete and submit a copy of this document to our office at [ofm@ontario.ca](mailto:ofm@ontario.ca) by no later than March 31, 2021.

I hereby accept the grant allocation and proposed strategy for utilization, pending approval by Municipality of Magnetawan as outlined above.

Print Name:	Title:	Signature:	Date:

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to enter into an agreement with the Office of the Fire Marshal and  
Emergency Management**

---

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

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. **THAT** the Corporation of the Municipality of Magnetawan is hereby authorized to enter into an agreement with the Office of the Fire Marshal and Emergency Management substantially in the form attached hereto as Fire Safety Grant Transfer Payment Agreement and forming part of this By-law; and
2. **THAT** the Mayor and CAO/Clerk are hereby authorized to execute the Agreement on behalf of the Corporation.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

## FIRE SAFETY GRANT TRANSFER PAYMENT AGREEMENT

**THE AGREEMENT**, effective as of the Click or tap here to enter text. day of Choose an item., 20Click or tap here to enter text. (the “**Effective Date**”)

### **B E T W E E N :**

**Her Majesty the Queen in right of Ontario  
as represented by the Office of the Fire Marshal**

(the “**Province**”)

- and -

**Municipality of Magnetawan**

(the “**Recipient**”)

### **CONSIDERATION**

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

#### **1.0 ENTIRE AGREEMENT**

1.1 The agreement, together with:

Schedule “A” - General Terms and Conditions  
Schedule “B” - Project Specific Information and Additional Provisions  
Schedule “C” - Project  
Schedule “D” - Budget  
Schedule “E” - Reports, and  
any amending agreement entered into as provided for in section 3.1,

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

#### **2.0 CONFLICT OR INCONSISTENCY**

2.1 In the event of a conflict or inconsistency between the Additional Provisions and Schedule “A”, the Additional Provisions will prevail.

### 3.0 AMENDING THE AGREEMENT

3.1 The Agreement may only be amended by a written agreement duly executed by the Parties.

### 4.0 ACKNOWLEDGEMENT

4.1 The Recipient acknowledges that:

- (a) the Funds are:
  - (i) to assist the Recipient to carry out the Project and not to provide goods or services to the Province;
  - (ii) funding for the purposes of the Public Sector Salary Disclosure Act, 1996 (Ontario);
- (b) the Province is not responsible for carrying out the Project; and
- (c) the Province is bound by the *Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Province in connection with the Project or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act.

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

Click or tap here to enter text.

Date

**HER MAJESTY THE QUEEN IN RIGHT OF  
ONTARIO as represented by the Office of the Fire  
Marshal**

Signature: \_\_\_\_\_

Name: Douglas Browne

Title: Deputy Fire Marshal

Click or tap here to enter text.

Date

**Municipality of Magnetawan**

Signature: \_\_\_\_\_

Name: Click or tap here to enter text.

Title: Click or tap here to enter text.

I have authority to bind the Recipient.

**SCHEDULE "A"**  
**GENERAL TERMS AND CONDITIONS**

---

**A1.0 DEFINITIONS**

**A1.1 Definitions.** In the Agreement, the following terms will have the following meanings:

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

**"Agreement"** means this agreement entered into between the Province and the Recipient, all of the schedules listed in section 1.1, and any amending agreement entered into pursuant to section 3.1.

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

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

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

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

**"Funding Year"** means:

- (a) in the case of the first Funding Year, the period commencing on March 31, 2021 and ending on August 31, 2021; and

**"Funds"** means the money the Province provides to the Recipient pursuant to the Agreement.

**"Indemnified Parties"** means Her Majesty the Queen in right of Ontario, Her ministers, agents, appointees and employees.

**"Maximum Funds"** means the maximum Funds set out in Schedule "B".

**"Notice"** means any communication given or required to be given pursuant to the Agreement.

**"Notice Period"** means the period of time within which the Recipient is required to remedy an Event of Default, and includes any such period or periods of time by which the Province extends that time.

**"Parties"** means the Province and the Recipient.

**"Party"** means either the Province or the Recipient.

**“Project”** means the undertaking described in Schedule “C”.

**“Reports”** means the reports described in Schedule “E”.

## **A2.0 REPRESENTATIONS, WARRANTIES AND COVENANTS**

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

- (a) it is, and will continue to be a validly existing legal entity with full power to fulfill its obligations under the Agreement;
- (b) it has the full power and authority to enter into the Agreement and has taken all necessary actions to authorize the execution of the Agreement;
- (c) it has, and will continue to have the experience and expertise necessary to carry out the Project;
- (d) it is in compliance with, and will continue to comply with all federal and provincial laws and regulations, all municipal by-laws, and any other orders, rules and by-laws related to any aspect of the Project, the Funds or both; and
- (e) unless otherwise provided for in the Agreement, any information the Recipient provided to the Province in support of its request for funds (including information relating to any eligibility requirements) was true and complete at the time the Recipient provided it and will continue to be true and complete.

**A2.2 Governance.** The Recipient represents, warrants and covenants that it has, will maintain, in writing, and will follow:

- (a) a code of conduct and ethical responsibilities for all persons at all levels of the Recipient's organization;
- (b) procedures to enable the Recipient's ongoing effective functioning;
- (c) decision-making mechanisms for the Recipient;
- (d) procedures to enable the Recipient to manage Funds prudently and effectively;
- (e) procedures to enable the Recipient to complete the Project successfully; and
- (f) procedures to enable the preparation and submission of all Reports required pursuant to Article A6.0.

## **A3.0 TERM OF THE AGREEMENT**

TP Agreement – Shortened  
Page 4 of 14

**A3.1 Term.** The term of the Agreement will commence on March 31, 2021 and will expire on the Expiry Date.

#### **A4.0 FUNDS AND CARRYING OUT THE PROJECT**

**A4.1 Funds Provided.** The Province will:

- (a) provide the Recipient up to the Maximum Funds allocated as part of this grant exercise;
- (b) provide the Funds to the Recipient in accordance with the payment plan set out in Schedule "D"; and
- (c) deposit the Funds into an account designated by the Recipient provided that the account:
  - (i) resides at a Canadian financial institution; and
  - (ii) is in the name of the Recipient.

**A4.2 Use of Funds and Carry Out the Project.** The Recipient will do all of the following:

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

#### **A5.0 CONFLICT OF INTEREST**

**A5.1 No Conflict of Interest.** The Recipient will carry out the Project and use the Funds without a conflict of interest. The Recipient will disclose to the Province, without delay, any situation that a reasonable person would interpret as an actual, potential or perceived conflict of interest; and comply with any terms and conditions that the Province may prescribe as a result of the disclosure.

#### **A6.0 REPORTING, ACCOUNTING AND REVIEW**

**A6.1 Preparation and Submission.** The Recipient will submit to the Province at the address referred to in section A15.1, all Reports in accordance with the timelines and content requirements provided for in Schedule "E", or in a form as specified by the Province from time to time.

**A6.2 Record Maintenance.** The Recipient will keep, maintain and make available to the Province, its authorized representatives or an independent auditor identified by the Province for inspection and copying:

- (a) all financial records (including invoices) relating to the Funds or otherwise to the Project in a manner consistent with generally accepted accounting principles; and
- (b) all non-financial documents and records relating to the Funds or otherwise to the Project.

## **A7.0 COMMUNICATIONS REQUIREMENTS**

**A7.1 Acknowledge Support.** Unless otherwise directed by the Province, the Recipient will acknowledge the support of the Province for the Project in a form and manner as directed by the Province.

**A7.2 Publication.** The Recipient will indicate, in any of its Project-related publications, whether written, oral, or visual, that the views expressed in the publication are the views of the Recipient and do not necessarily reflect those of the Province.

## **A8.0 INDEMNITY**

**A8.1 Indemnification.** The Recipient will indemnify and hold harmless the Indemnified Parties from and against any and all liability, loss, costs, damages and expenses (including legal, expert and consultant fees), causes of action, actions, claims, demands, lawsuits or other proceedings, by whomever made, sustained, incurred, brought or prosecuted, in any way arising out of or in connection with the Project or otherwise in connection with the Agreement, unless solely caused by the negligence or wilful misconduct of the Indemnified Parties.

## **A9.0 INSURANCE**

**A9.1 Recipient's Insurance.** The Recipient represents, warrants and covenants that it has, and will maintain, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person carrying out a project similar to the Project would maintain, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury and property damage, to an inclusive limit of not less than the amount provided for in Schedule "B" per occurrence. The insurance policy will include the following:

- (a) the Indemnified Parties as additional insureds with respect to liability

arising in the course of performance of the Recipient's obligations under, or otherwise in connection with, the Agreement;

- (b) a cross-liability clause;
- (c) contractual liability coverage; and
- (d) a 30 day written notice of cancellation.

**A9.2 Proof of Insurance.** If requested, the Recipient will provide the Province with certificates of insurance, or other proof as may be requested by the Province, that confirms the insurance coverage as provided for in section A9.1.

#### **A10.0 EVENT OF DEFAULT, CORRECTIVE ACTION AND TERMINATION FOR DEFAULT**

**A10.1 Events of Default.** Each of the following events will constitute an Event of Default:

- (a) in the opinion of the Province, the Recipient breaches any representation, warranty, covenant or other material term of the Agreement, including failing to do any of the following in accordance with the terms and conditions of the Agreement:
  - (i) carry out the Project;
  - (ii) use or spend Funds; or
  - (iii) provide, in accordance with section A6.1, Reports or such other reports as may have been requested by the Province;
- (b) the Recipient's operations, its financial condition, or its organizational structure, changes such that it no longer meets one or more of the eligibility requirements of the program under which the Province provides the Funds;
- (c) the Recipient makes an assignment, proposal, compromise, or arrangement for the benefit of creditors, or a creditor makes an application for an order adjudging the Recipient bankrupt, or applies for the appointment of a receiver; or
- (d) the Recipient ceases to operate.

**A10.2 Consequences of Events of Default and Corrective Action.** If an Event of Default occurs, the Province may, at any time, take one or more of the following actions:

- (a) initiate any action the Province considers necessary in order to facilitate the successful continuation or completion of the Project;

- (b) provide the Recipient with an opportunity to remedy the Event of Default;
- (c) suspend the payment of Funds for such period as the Province determines appropriate;
- (d) reduce the amount of the Funds;
- (e) cancel further instalments of Funds;
- (f) demand from the Recipient the payment of any Funds remaining in the possession or under the control of the Recipient;
- (g) demand from the Recipient the payment of an amount equal to any Funds the Recipient used, but did not use in accordance with the Agreement;
- (h) demand from the Recipient the payment of an amount equal to any Funds the Province provided to the Recipient; and
- (i) terminate the Agreement at any time, including immediately, without liability, penalty or costs to the Province upon giving Notice to the Recipient.

**A10.3 When Termination Effective.** Termination under this Article will take effect as provided for in the Notice.

#### **A11.0 FUNDS AT THE END OF A FUNDING YEAR**

**A11.1 Funds at the End of a Funding Year.** Without limiting any rights of the Province under Article A12.0, if the Recipient has not spent all of the Funds allocated for the Funding Year as provided for in the Budget, the Province may take one or both of the following actions:

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

#### **A12.0 FUNDS UPON EXPIRY**

**A12.1 Funds Upon Expiry.** The Recipient will, upon expiry of the Agreement, pay to the Province any Funds remaining in its possession or under its control.

#### **A13.0 NOTICE**

**A13.1 Notice in Writing and Addressed.** Notice will be in writing and will be delivered by email, postage-prepaid mail, personal delivery or fax, and will be addressed to the Province and the Recipient respectively as provided for in Schedule "B", or as either Party later designates to the other by Notice.

**A13.2 Notice Given.** Notice will be deemed to have been given:

- (a) in the case of postage-prepaid mail, five business days after the Notice is mailed; or
- (b) in the case of email, personal delivery or fax, one business day after the Notice is delivered.

#### **A14.0 CONSENT BY PROVINCE AND COMPLIANCE BY RECIPIENT**

**A14.1 Consent.** When the Province provides its consent pursuant to the Agreement, it may impose any terms and conditions on such consent and the Recipient will comply with such terms and conditions.

#### **A15.0 INDEPENDENT PARTIES**

**A15.1 Parties Independent.** The Recipient is not an agent, joint venturer, partner or employee of the Province, and the Recipient will not represent itself in any way that might be taken by a reasonable person to suggest that it is, or take any actions that could establish or imply such a relationship.

#### **A16.0 ASSIGNMENT OF AGREEMENT OR FUNDS**

**A16.1 No Assignment.** The Recipient will not, without the prior written consent of the Province, assign any of its rights, or obligations under the Agreement. All rights and obligations contained in the Agreement will extend to and be binding on the Parties' permitted assigns.

#### **A17.0 GOVERNING LAW**

**A17.1 Governing Law.** The Agreement and the rights, obligations and relations of the Parties will be governed by and construed in accordance with the laws of the Province of Ontario and the applicable federal laws of Canada. Any actions or proceedings arising in connection with the Agreement will be conducted in the courts of Ontario, which will have exclusive jurisdiction over such proceedings.

#### **A18.0 FAILURE TO COMPLY WITH OTHER AGREEMENTS**

**A18.1 Other Agreements.** If the Recipient:

- (a) has failed to comply with any term, condition or obligation under any other agreement with Her Majesty the Queen in right of Ontario or one of Her agencies (a "**Failure**");
- (b) has been provided with notice of such Failure in accordance with the

## **SCHEDULE "D"**

### **BUDGET**

---

Funding will be provided to the Municipality of Magnetawan upon execution of this Agreement. The funds will need to be spent by the municipality by August 1, 2021.

## **SCHEDULE "E"**

### **REPORTS**

---

As a condition of the Municipal Fire Protection Grant, a report back to the Office of the Fire Marshal must be received by September 1, 2021 to outline how the grant was utilized at the department level.



## REPORT TO COUNCIL

To:	Mayor and Council
From:	Public Works Superintendent Scott Edwards
Date of Meeting:	April 7 2021
Report Title:	Tandem Snowplow Request for Proposal 2021-02

**Recommendation:** THAT Council receives and approves this report as presented, directs Staff to order the vehicle for delivery in 2022 and include in the 2022 budget.

### Background:

This report is to update Council regarding the replacement of Truck #24 the International Tandem. Council had directed the Public Works Superintendent to do a Request for Proposal for a fully equipped Municipal Tandem Snowplow for 2022 knowing it will take up to 1 year or more given COVID-19 delays in service. This truck is to replace Truck #24 a 2012 Tandem that has had numerous repairs.

### Evaluation:

The Municipality had the following Truck Companies bid on the Request for Proposal 2021-02 as follows:

Everest Equipment Company (Freightliner – Everest Plow) \$272,931  
Freightliner North Bay (Freightliner – Viking Plow) \$283,898  
Lewis Motor Sales North Bay Inc (International – Everest Plow) \$380,531.00  
Lewis Motor Sales North Bay Inc (International -Tenco Plow) \$385,251  
Currie Truck Centre (Western Star – Viking) \$389,905

The submissions were scored as outlined in Section 3.02 Maximum Evaluation Points Summary by myself, Roads Foreman Charles Saunders and Equipment Operator Matthew Towler under the headings of: Specifications & Quality /40; Price & Delivery /30; Vendor's Background, Experience and References /10; Breakdown of Costs /10; Distance to Service Facility /10.


**Conclusion:** In conclusion the Public Works Superintendent recommends we move forward with the Everest Equipment Company based on evaluation process, price, and past history with Everest Plow Equipment with regard to repairs and standing up to tough northern conditions.

### Financial Implications:

Budget \$272,931.00 from the 2022 Capital Budget, 1-4-3216-8000

Respectfully Submitted,

Scott Edwards  
Public Works Superintendent

 <b>Municipality of Magnetawan</b>	<b>REPORT TO COUNCIL</b>
To:	Mayor and Council
From:	Scott Edwards, Public Works Superintendent
Date of Meeting:	April 7, 2021
Title:	Award of RFP 2021-11 Culvert Replacement Engineering

**Recommendation:** THAT Council receives and approves this Memorandum as presented.

**Background:** During the 2019 Bridge Inspections completed by GHD Engineering it was determined that Culvert # 11 at West Poverty Bay was rated a Priority 2 with 3 -5 years to replace. As the cost to replace the large culvert is quite high and not possible to do inhouse, I was directed by Council to do a Request for Proposal for an Engineering Consultant to do a Design Recommendation, Design and Project Management for the project which is to be constructed in 2022.

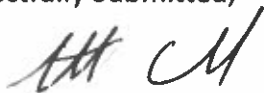
**Evaluation:** The following 3 submissions were received: The Greer Galloway Group Inc \$34,297.50; Tatham Engineering \$59,840.00; and Tulloch Engineering \$97,770.00

The submissions were scored as outlined in Section 3 Proposal Submission Requirements by myself and the CAO/Clerk under the headings of: Specifications & Quality /20; Proposal/10; Vendor's Background, Experience /20; and Cost/50.

**Conclusion:** Based on the evaluation process, the Public Works Superintendent recommends the Project be awarded to The Greer Galloway Group Inc.

**Financial Implications:** Budget \$34,297.50 from Capital Budget 2021, 1-4-3216-8000

Respectfully Submitted,



Scott Edwards  
Public Works Superintendent

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**BEING A BY-LAW TO ENTER INTO AN ACCESS DRIVEWAY LICENSE AND LIMITED SERVICES AGREEMENT WITH JAMES REZSO HERRNSTEIN AND ROBESON MCGARY HERRNSTEIN, CROFT CON 4 PT LOT 12 LOT 13 RP PSR1409 PART 1 PCL 13758 S/S**

**ROLL NUMBER: 4944 030 0040 9201**

---

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

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. **THAT** the Corporation of the Municipality of Magnetawan is hereby authorized to enter into an agreement with the aforementioned substantially in the form attached hereto as Schedule A and forming part of this By-law; and
2. **THAT** the Mayor and CAO/Clerk are hereby authorized to execute the Agreement on behalf of the Corporation.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

**Schedule 'A' to By-law .....**

**ACCESS DRIVEWAY LICENSE and LIMITED SERVICES AGREEMENT**

CROFT CON 4 PT LOT 12 LOT 13 RP PSR1409 PART 1 PCL 13758 S/S

THIS LICENSE AGREEMENT MADE BETWEEN:

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

(hereinafter called the "Municipality")  
OF THE FIRST PART

- and -

**JAMES REZSO HERRNSTEIN AND ROBESON MCGARY HERRNSTEIN**

(hereinafter jointly called the "Licensee")  
OF THE SECOND PART

WHEREAS the Licensee is the registered owner of the lands and premises more particularly described in paragraph 1 of Schedule "A" attached hereto (the "Licensee's Lands");

AND WHEREAS the Licensee desires to gain access to the Licensee's Lands via an unopened road allowance under the Municipality's jurisdiction (the Municipality's Lands) which is described in Paragraph 2 of Schedule "A";

AND WHEREAS the Municipality has agreed to permit the Licensee to construct and maintain such driveway on a portion of the Municipality's Lands in the area described in Paragraph 3 of Schedule "A" (the Licensed Area) subject to the requirement that the Licensee enter into an agreement with the Municipality;

AND WHEREAS direct access to the Licensed Area is from the open municipal public highway known as 15-16 Sideroad which is not opened nor maintained by the Municipality;

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT IN CONSIDERATION OF THE PREMISES AND THE COVENANTS HEREINAFTER SET FORTH, AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT WHEREOF IS HEREBY ACKNOWLEDGED, THE PARTIES HERETO COVENANT AND AGREE WITH EACH OTHER AS FOLLOWS:

**1. LICENCE AND PROVISIONS**

The Municipality hereby permits and consents to the Licensee to establish and maintain a driveway upon the Licensed Area, which is more particularly described in Paragraph 3 of Schedule "A" for the purpose of providing access to the lands described in Paragraph 1 of Schedule "A".

This license is granted for the sole purpose of providing driveway access to the Licensee's Lands for seasonal residential use.

The Owner hereby acknowledges that access to the subject property is provided by a road which is not maintained year round by the Municipality and therefore is not provided municipal services such as snowplowing, road maintenance, emergency services, garbage pick-up and school bussing.

**2. INDEMNIFICATION FROM LIABILITY AND RELEASE**

The Licensee covenants and agrees with the Municipality that the Licensee will indemnify and save harmless the Municipality, its officers, servants, officials and agents from any claim or demand, loss, cost, charge or expense which the

Municipality may incur or be liable for in consequence of the permission hereinbefore granted and/or the exercise by the Licensee of such permission and/or the presence of the driveway or in any matter related thereto.

The Licensee hereby releases and forever discharges the Municipality, its officers, servants, officials and agents from any claim, demand, loss, cost, charge or expense which may arise as a result of the Municipality performing any municipal work in or upon the Licensed Area which may damage or interfere with the driveway.

3. TERM, FEE AND PROPERTY TAXES

- (a) Term - This Licence Agreement shall be effective upon the date of execution by the Municipality and shall continue from year to year subject to the termination provisions hereinafter set forth.
- (b) Annual Fee - The Licensee shall pay an applicable fee (as established by the Municipality's Fees and Charges By-law) prior to the execution of this agreement and each year thereafter on or before February 1<sup>st</sup>. Should such amount remain unpaid on the 2<sup>nd</sup> of February in each calendar year, the Municipality may add the amount owing to the Tax Roll of the Licensee's Lands. (Note: There shall be no pro-rating of applicable fee.)
- (c) Municipal Taxes - It is a condition of this license agreement that the Licensee shall maintain the property tax account for the Licensee's Lands in good standing. For the purposes of this agreement "in good standing" shall mean that all property taxes imposed upon the Licensee's Land for the then current tax year shall be paid in full no later than 1<sup>st</sup> of November of that tax year and if such property taxes are not in good standing the Licensee is deemed to be in default of this Agreement.

4. TERMINATION OF AGREEMENT

- (a) This Agreement may be terminated by the Municipality:
  - (1) Discretionary - upon six (6) months' notice in writing by the Municipality, with or without reason, to the Licensee at the Municipality's sole discretion; or
  - (2) Default - upon default of the Licensee of the terms of this agreement; as a condition precedent to giving such notice of termination the Municipality shall provide written notice of default and the Licensee shall have fifteen (15) days from the date of the notice to remedy the identified default(s) to the satisfaction of the Municipality; where such default has not been remedied the Municipality may, in addition any other remedies, terminate the agreement as of a date specified in writing and require the Licensee to remove the encroachment within a reasonable time and take such measures to restrict use of the Licensed Area as Council determines appropriate.
- (b) This Agreement will automatically terminate:
  - (1) upon the registration of a transfer of the ownership of the Licensed Area from the Municipality to the Licensee;
  - (2) upon the removal of the driveway and the restoration of the Licensed Area to a condition satisfactory to the Municipality.

5. NO INTEREST IN LAND, NON-EXCLUSIVE LICENSE AND ACCESS FROM SEASONALLY MAINTAINED PUBLIC HIGHWAY

- (a) The Licensee acknowledges that this Agreement shall in no way create any interest in land or easement rights.

- (b) The Licensee acknowledges and agrees that the Licensed Area remains a component of an unopened road allowance over which the public is entitled to travel. Accordingly, the license granted herein is non-exclusive and the Licensee may not prohibit or interfere with the public travel along the unopened road allowance.
- (c) The Licensee acknowledges and agrees that:
  - (1) access to the Licensed Area is from the year-round maintained public highway known as 15/16 Sideroad Croft;
  - (2) the unopened road allowance between Con 4 and 5 Croft does not receive any maintenance from the Municipality;
  - (3) members of the public, including the Licensee, are not permitted to undertake any maintenance activities on an open public highway and specifically are not permitted to undertake any maintenance activities (e.g. snow ploughing) to gain access to the Licensed Area or the Licensee's Land.

#### 6. CONSTRUCT, REPAIR AND REMOVAL

- (a) In consideration of the permission and consent hereby given, the Licensee:
  - (1) shall, at its own expense, construct and maintain the driveway within the Licensed Area;
  - (2) shall not pave or otherwise hard surface the driveway;
  - (3) shall, at its own expense, obtain all required governmental approvals for the construction of the driveway, including the submission, review and approval of a work plan for the driveway;
  - (4) shall, at its own expense, keep and maintain the driveway in a safe, good and proper repair and condition;
  - (5) shall, upon termination of this Agreement, forthwith remove the driveway and repair any damage caused thereby at the sole expense of the Licensee without being entitled to any compensation whatsoever.
- (b) The Licensee acknowledges that the authorization hereunder applies only to the Licensed Area and it is the Licensee's obligation to ensure that works authorized hereunder do not encroach upon abutting lands. The Licensee shall be responsible for obtaining the assistance of a professional surveyor for such purpose and the cost thereof.
- (c) In addition to any other remedy at law or hereunder, if the Licensee fails to maintain in the Licensed Area in a safe condition, or to repair or remove the driveway as required by this Agreement, the Municipality may alter, repair or remove the same at the expense of the Licensee and the Certificate of the Clerk of the Municipality as to the expense thereof shall be final and binding upon the Licensee, and the Municipality may recover the same from the Licensee in any court of competent jurisdiction as a debt due and owing to the Municipality.

#### 7. INSURANCE CERTIFICATE AND POLICY

- (a) Policy of Insurance - The Licensee shall yearly keep an insurance certificate with an Insurance Company satisfactory to the Municipality, and insuring for the joint benefit of the Licensee and the Municipality against any liability that may arise out of authorization granted hereunder or any use of the Licensed Area.
- (b) Comprehensive General Liability - Such policy shall carry limits of liability in the amount to be specified by the Municipality, but in no event shall it

be less than \$5,000,000.00 inclusive comprehensive general liability and such policy shall contain:

- (1) a cross-liability clause;
  - (2) product/completed operation coverage;
  - (3) shall not have an exclusion pertaining to blasting, provided that any blasting required to be done shall be done by an independent contractor duly qualified to do such work or where no blasting will occur, such clause may be included where the Municipality has received to its satisfaction, a Statutory Declaration from the Licensee that no blasting will occur on the lands subject to this agreement;
  - (4) shall include the following as an additional insured:
    - i) The Corporation of the Municipality of Magnetawan
  - (5) Notice of Cancellation - a provision that the insurance company agrees to notify the Municipality 15 days in advance of any material change or cancellation of the said insurance policy.
- (c) Certificate of Coverage - Any certificate of coverage filed with the Municipal solicitor shall specifically contain confirmation that the coverage as specified in paragraphs (a), (b), (c), (d) and (e) above is in effect.
  - (d) Confirmation of Premium Payment - The Licensee shall, from time to time as required by the Municipality, provide confirmation that all premiums on such policy or policies of insurance have been paid, and that the insurance is in full force and effect.
  - (e) Claim in Excess of Policy Limits - The issuance of such Policy of Insurance shall not be construed as relieving the Licensee from responsibility for other or larger claims, if any, and for which it may be held responsible.

8. DEPOSITS

- (a) The Licensee shall lodge with the Municipality, as applicable, those cash deposits more particularly described in Schedule "B", prior to the date of execution of this Agreement by the Municipality.
- (b) Without limiting the generality of section 10, in the event any expenses incurred by the Municipality in the preparation and administration or enforcement of this agreement, exceeds the deposit, the Licensee shall pay such additional amounts to the Municipality as invoiced. Failure to pay such invoices within the time periods set out in this agreement or in the invoices shall be considered a default of this agreement.

9. EXPENSES TO BE PAID BY THE LICENSEE

- (a) Every provision of this Agreement by which the Licensee is obligated in any way shall be deemed to include the words "at the expense of the Licensee" unless the context otherwise requires.
- (b) The Licensee shall pay such reasonable fees as may be invoiced to the Municipality by its Solicitor, its Planner, and its Municipal Engineer in connection with all work to be performed as a result of the provisions of this Agreement.

- (c) All expenses for which demand for payment has been made by the Municipality, shall bear interest at the rate of 15% per annum commencing 30 days after demand is made.
- (d) In the event that the Municipality finds it is necessary to engage the services of an engineer or technical personnel not permanently employed by the Municipality to review the plans of the Licensee and/or carry out on-site inspections of the work performed, the Municipality will advise the Licensee accordingly of this need, and the costs of such outside engineers so engaged shall be the responsibility of the Licensee. The Municipality may require a deposit for this purpose.

10. LICENCE NON-TRANSFERABLE

The licence hereby granted may not be transferred by the Licensee without the prior consent in writing of the Municipality.

11. NOTICE

For the purpose of This Agreement, notice may be given to the Licensee by prepaid registered mail to the address shown on the last transfer registered against the Licensee's Lands and such notice shall be deemed to have been given and received on the fifth day after mailing.

12. ESTOPPEL OF LICENSEE

The Licensee agrees to not call into question directly or indirectly in any proceeding whatsoever, in law or in equity, or before any administrative tribunal, the right of the Municipality to enter into This Agreement and to enforce each and every term, covenant and condition herein contained and This Agreement may be pleaded as an estoppel against the Licensee in any such proceedings.

***Remainder of Page Intentionally Blank***

13. ERECTION OF WARNING SIGNS

- (a) The Licensee shall erect signs at the approach of the unopened road allowance which read as follows:

"THIS UNOPENED ROAD ALLOWANCE HAS NOT BEEN ASSUMED FOR PUBLIC USE BY THE MUNICIPALITY. IT IS PRIVATELY MAINTAINED FOR ACCESS TO ABUTTING LANDS. MEMBERS OF THE PUBLIC MAY STILL USE THIS UNOPENED ROAD ALLOWANCE, BUT DO SO AT THEIR OWN RISK".

This AGREEMENT SHALL enure to the benefit of and be binding upon the parties hereto and their permitted assigns.

IN WITNESS WHEREOF the parties hereto have executed and set their hands and seals on This Agreement:

By the Municipality on the                      day of                      , 2021.

THE CORPORATION OF THE MUNICIPALITY  
OF MAGNETAWAN

Per: \_\_\_\_\_  
Sam Dunnett, Mayor

Per: \_\_\_\_\_  
Kerstin Vroom , CAO/Clerk

By the Licensee on the                      day of                      , 2021.

\_\_\_\_\_  
JAMES REZSO HERRNSTEIN

\_\_\_\_\_  
ROBESON MCGARY HERRNSTEIN

THIS IS SCHEDULE A TO THE LICENSE AGREEMENT BETWEEN THE  
CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

---

SCHEDULE "A"

1. Licensee's Lands

CROFT CON 4 PT LOT 12 PT LOT 13 RP PSR1409 PART 1 PCL 13758 S/S  
Magnetawan

2. Municipality's Lands

Road Allowance Between Lot 14 and Lot 13 CROFT CON 4 AND Lot 14 and Lot 15  
CROFT CON 5

3. Licensed Area

That portion of the Road Allowance Between Lot 14 and Lot 13 CROFT CON 4 AND  
Lot 14 and Lot 15 CROFT CON 5 immediately East of the Spectrum Self Support  
Internet Tower up to the licensee's lands.

THIS IS SCHEDULE A TO THE LICENSE AGREEMENT BETWEEN THE  
CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

---

SCHEDULE "B"

CASH DEPOSITS AND SECURITY

The Licensee shall, on the dates specified herein, lodge with the Municipality, the following described cash deposits and security.

1. TYPE OF SECURITY

Any security required to be filed under this Agreement, shall be by Certified Cheque or Bank Draft in the amount or amounts hereinafter set out.

2. CASH DEPOSITS

The following cash deposits are estimates only and are to be paid to the Municipality, as applicable, prior to the execution of this Agreement by the Municipality. In the event that the actual costs incurred by the Municipality exceed the deposits, such excess shall be invoiced to the Licensee and be due and payable 30 days after demand.

For legal, planning and engineering expenses  
and disbursements in connection with this  
Agreement, a deposit of

\$1,000.00

Stuart Knox  
238 Piccadilly Street, London Ontario  
(519) 318-6505  
stuartk@robertsonjames.com

Monday March 29<sup>th</sup>, 2021


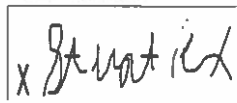
Kerstin Vroom  
Municipality of Magnetawan  
4304 ON-520, Magnetawan, ON

Dear Kerstin,

I am writing to formally request the naming of the new road that we (BBS Developments) are constructing for the new subdivision on Ahmic Lake off Ak-o-Mak road.

We would like to name the street "Robertson Lane".

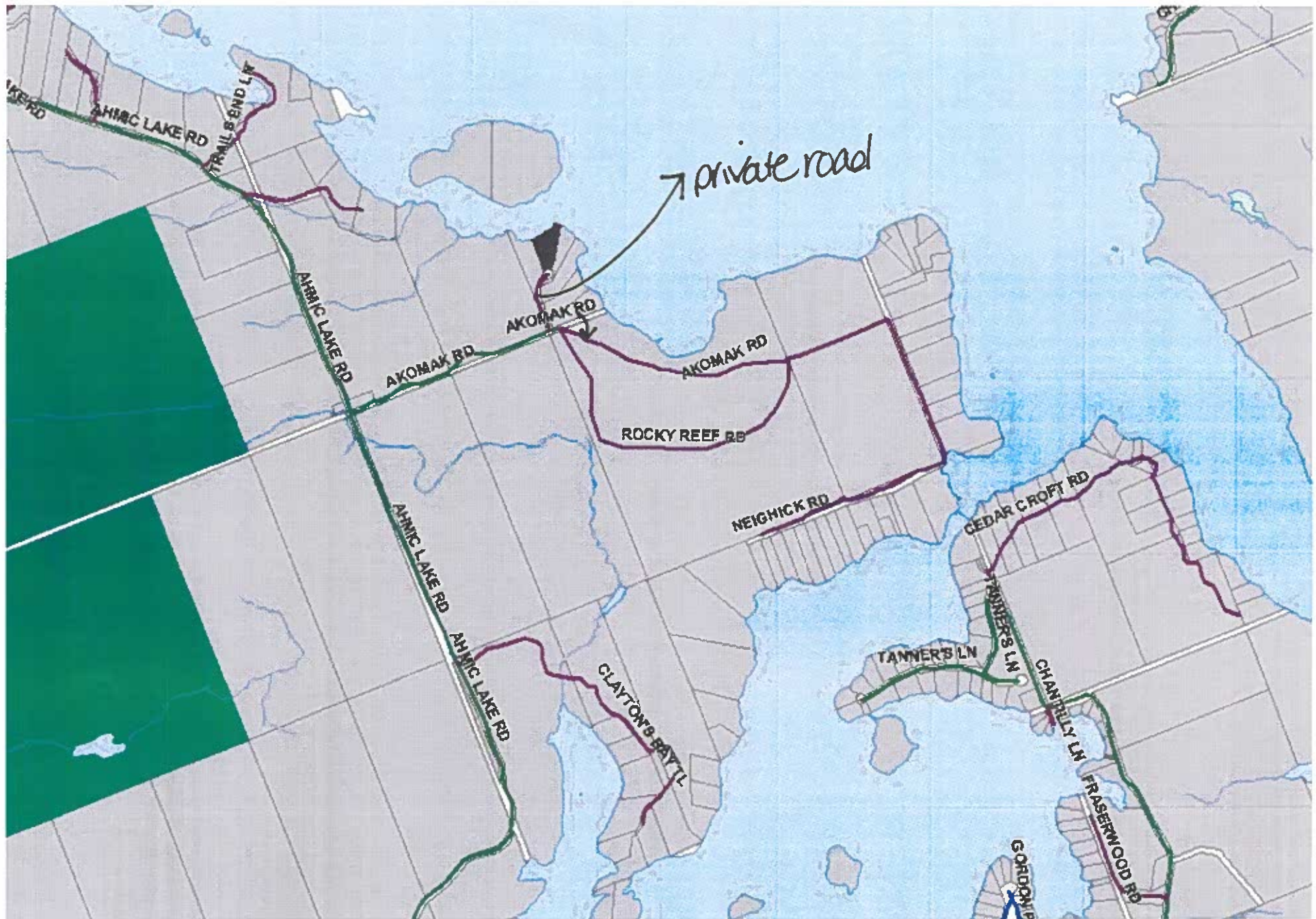
Best Regards,

 Recoverable Signature  


Stuart Knox

President, BBS Developments

Signed by: S-1-12-1-1563940341-1217502602-2190539433-2290005642/cac3ec4-8cd5-40be-b131-52ff6cc5ff3



Almic Harbour, Ont.  
March 22, 2021.

Municipality of Magnetawan  
P.O. Box 70, Magnetawan, Ont. P0R1P0

MUNICIPALITY OF  
MAGNETAWAN

MAR 23 2021

RECEIVED

Dear Mayor and Council,

I'm writing to ask council to consider having crosswalks installed in the village of Almic Harbour. I have witnessed two places that could very well have resulted in fatalities and others tell me they have had similar experiences.

eg.: One. crosswalk at the mail boxes on Almic St;  
with warning sign down by the old United Church building.

Another crosswalk at the intersection of George and Almic Streets, for the benefit of pedestrians going to the beach or municipal wharfs.

Warning signs (Crosswalks ahead) could be placed;

one where Queen St. meets George St,

two, one pointing each way, at the entrance from Mary St.

Having this done would also, hopefully slow the traffic.

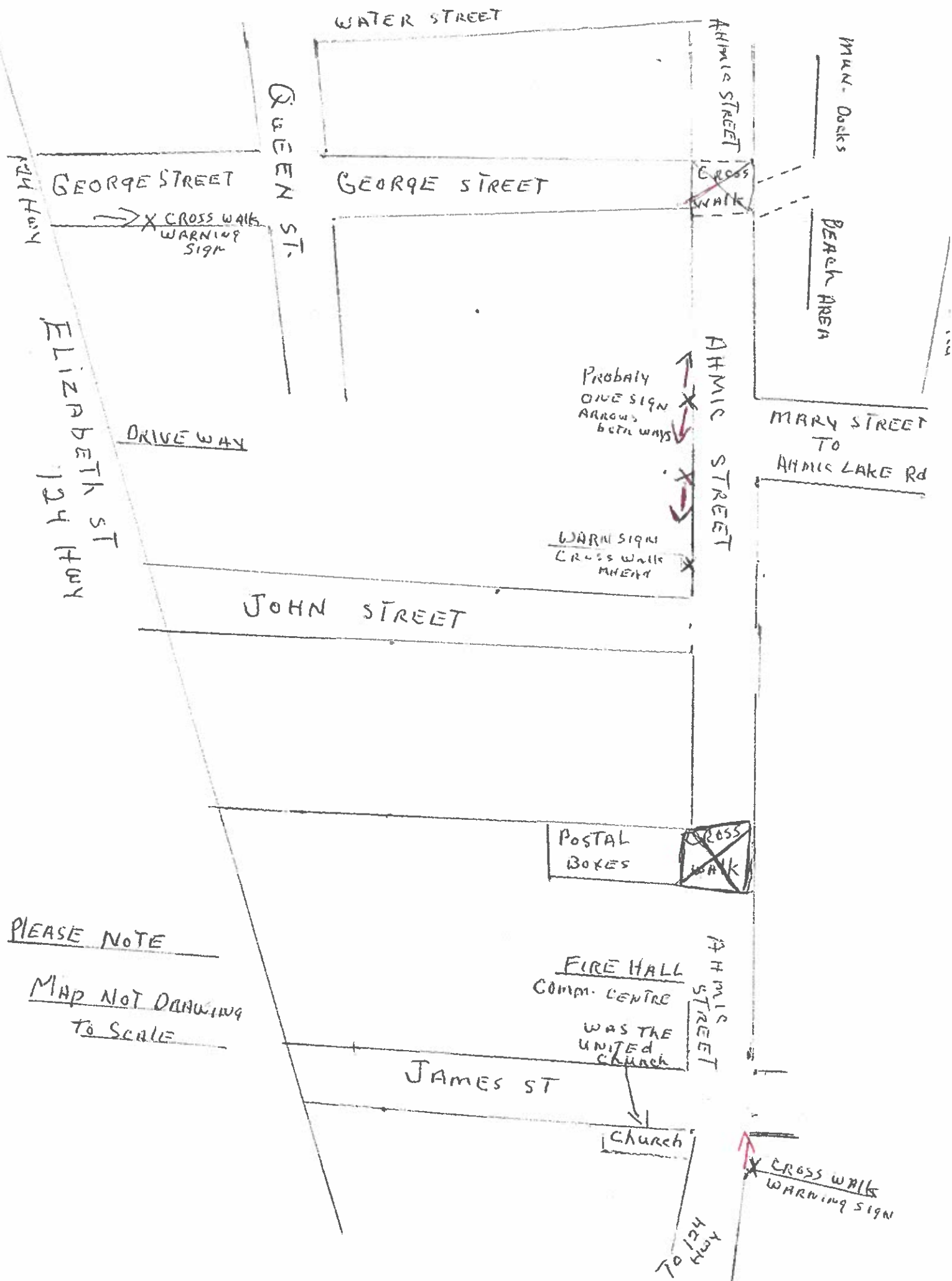
Pedestrians, as you are probably aware have no sidewalks and no other place to walk and most of our people are Seniors.

At times in the winter, it's snow-machines and ATV's to watch for causing near misses to pedestrians. In the summertime it's mostly the travelling public and A.T.V's.

According to that old saying, "An ounce of prevention is worth a pound of cure."

On behalf of the Harbour Friends.

Thanking You  
Jack. Crossman









## MUNICIPAL SERVICE DELIVERY REVIEW ACTION SHEET

Update: April 07, 2021

Item	Rating	Page	Issue	KPMG Recommendation	Actions to Date
1	P	pg 12	<b>PAYROLL TIME SHEET SUBMISSION</b> Timesheets are prepared manually which can result in timesheets being inaccurate (e.g. all hours not adding to 70 hours every pay period) or incomplete (e.g. description of the tasks and projects completed not being recorded).	Have staff complete timesheets electronically, restricting submission until all errors or discrepancies have been addressed. The Municipality may not be in a position to fully implement this opportunity as a result of information technology barriers.	Office Staff and Department Heads are using an electronic template (spreadsheet) to record hours worked and keep track of vacation etc., which is reviewed by the CAO/Clerk and Treasurer. Once the General Ledger "labour" accounts are more streamlined, the timesheets for Parks and Public Works will be able to be completed electronically. However, in the interim, the Treasurer has prepared an electronic template for the Parks and Public Works Department to track vacation/overtime/sick time. This will in the future be tracked on each time sheet. <b>To do: Treasurer and CAO to meet with Mayor and Deputy Mayor to review and streamline current General Ledger "labour" accounts.</b>
2	F	pg 14	<b>PAYROLL PROCESSING</b> When there is a change in wage rate for an employee, there is no independent review of the changes to ensure that the approved changes have been accurately entered into the payroll system. Without independent verification, there is a risk that changes could be entered incorrectly.	Whenever employee pay rate information is changed, a Senior staff member independent from the payroll function should verify a sample of employees' payroll records to ensure that changes have been entered correctly. Wage rates should be reviewed regularly to ensure accuracy	The CAO/Clerk is reviewing yearly pay rate information and verifying a sample of payroll records. Auditors require copies of all pay scales for union and non-union staff; and as well, perform payroll audit checks. <b>No further action required at this time.</b>
3	P	pg 14	The Municipality's payroll process is heavily paper based with exception reports and payroll registers printed. This results in numerous pages of information that is incorrect or requires updating after review.	Consideration should be given to using and saving only electronic versions of payroll information. Electronic signatures can be developed and used for approvals. Saving in printing costs as storage space requirements would also result.	We are working towards streamlining our paper use; however, Staff's opinion is that a paper trail for some records is necessary. <b>No further action required at this time.</b>
4	F	pg 14	The Treasurer is required to enter in net pay for each employee into the credit union website. This is a duplication of data entry as well as prone to input error.	Discuss with the accounting system provider as well as financial institution to determine if the accounting system can produce a standard file that can be exported and subsequently imported to the credit union site. KPMG is aware that this functionality exists with other financial accounting software and financial institution. This will reduce input risk, improve accuracy and increase efficiency. Should this not be possible, the Municipality may want to explore the use of third party service provider	Net pay is reviewed by CAO/Clerk as second verification of documents prior to releasing the pay. <b>In progress: The Treasurer has been working closely with the Credit Union and the Accounting Software Firm to see if this suggestion can be implemented</b>

5		pg 16	Treasurer is the only staff member involved in the payroll process. If there are errors in the payroll entry, they may not be identified until a second individual reviews the payment (cheque preparation).	Have the payroll module prepared by another member of the finance team and provided to the Treasurer to review and approve before the cheques are prepared for the pay period.	<i>In progress: The Treasurer is working towards having another staff member complete some steps in the payroll process; however, due to confidentiality it may not be fully implemented.</i>
6		pg 16	A number of processes for payroll processing gather, store and use the same information resulting in an increase in the risk of human error and duplication of efforts. The cost and time savings associated with the implementation of a direct deposit program can be significant.	Should the Municipality be unable to use its accounting software, consideration should be given to using a third party payroll provider (E.g. Ceridian, ADP, etc.), as well as automating the time tracking required for the payroll process (e.g. swipe cards, mobile application check in, etc.) . This will reduce the inefficiency from duplicating information in the current process and simplify the year end reporting processes and requirements, including T4 preparation.	Staff has solicited opinions from other parties that use a third party payroll processor. Due to the complexity of the allocation of hours there is a large room of error for an outside provider. The current accounting software is able to easily complete year end reporting processes including T4 preparation. <i>No further action required at this time.</i>
7		pg 16	Staff are provided with payroll summaries of what is paid to them after payroll has been processed. Errors are detected by employees at this time which require correction by Finance staff.	Provide hourly staff with access to a preliminary payroll report outlining what will be paid to them on the upcoming pay date. Providing access to this information prior to processing the payroll will allow issues to be identified and corrected before processing, reducing the number of employee's pay that require rework and subsequent adjustments.	There is no preliminary payroll report available and any errors get rectified on the next pay. Pay stubs cannot be handed out sooner as some employees are paid by cheque. <i>No further action required at this time.</i>
8		pg 20	<b>BILLINGS AND COLLECTIONS GRANTS</b> Currently there is no formal guidance given from Council to establish grant priorities. As a result, the Department Managers may be focusing efforts on initiatives that are not a priority of the Municipality.	Establish the following procedure: Prior to the budgeting process, Council set specific categories for grant funding. Assign category to Department Manager or Treasurer, making them accountable for identifying and applying for grant funding.	Council sets the budget and grant opportunities are constantly being sourced by the Treasury and Clerk's department. Our Department Heads are in constant communication with the Treasury and Clerk's Department about upcoming needs. <i>No further action required at this time.</i>

9	P	pg 20	Currently, review of why a grant application failed does not always occur. Reviewing strengths, weaknesses and lessons learned will result in improved grants submissions in the future	The Municipality can implement the following process step: Treasurer follows up with the funding agency identifying why the Municipality was not approved for the grant.	The Treasurer and/or Clerk's Department will follow up with the funding agency and provide information to Council. <b>No further action required at this time.</b>
10	F	pg 20	Revenue and the related receivable for grant funding is not recorded until the funds are received. There is a risk at the end of a period, revenue related to that period is not recorded. Additionally, since the receivable balance is not recorded, there is an increased risk that funds owed to the Municipality are not collected.	Grants should be recorded as accounts receivable when approved and/or earned. This receivable should then be cleared when the cash is received. This will allow the Treasurer to follow up on any outstanding balances and also provide more accurate information for cash forecasting and budgeting.	Treasurer sets up receivable as required. <b>No further action required at this time.</b>
11	P	pg 22	<b>BILLING AND COLLECTIONS - USER FEES</b> A number of user fees require the completion of a standardized form (e.g. dog tag, event permits, etc.). These forms are completed manually and provided to the user which can sometimes take considerable time. We understand that the Municipality has transferred all application forms to the municipal website and is in the process of making all fillable PDFs.	Develop standard electronic templates (e.g. word, fillable PDFs, etc.) that the Treasury Staff can complete and provide to the user. In addition, frequently requested forms should be made available on the Municipality's website for the user to complete before attending the Municipal office, reducing the amount of time spent by Treasury Staff on this process.	Fillable Pdf's are available on the Website for the majority of the permits. Staff is working on converting all permits and planning applications as appropriate. The Clerk's department is looking into DocuSign. Staff has set up a pay online system for Permits/Planning Applications. <b>To Do: Complete conversion of pdf's online and appropriateness of DocuSign.</b>
12	F	pg 22	A receipt is not always created and issued if a user does not request a receipt. There is a risk that a tag or permit is manually completed, issued to the user and fee collected but never entered into the accounting system, providing the opportunity for misappropriation of funds.	Ensure a receipt is issued for all user fees. Create signage at the reception desk that informs users to ask for and receive a receipt for all purchases. Integration of forms/permits into the accounting system to eliminate manual preparation will also reduce risks around cash payments since transactions will be recorded in the system and will be accompanied by a balance owing.	Staff is consistently issuing receipts. <b>No further action required at this time.</b>

13	P	pg 22	Electronic payments methods at the Municipal office are not currently available.	A debit/credit payment terminal should be added to the front desk to accept in-person payments. This will reduce the amount of cash transacted at the Municipal office, reducing the risk of fraud and theft.	The Treasurer has looked into a debit/credit terminal and its costs. Front line Staff are doing a needs analysis. Staff is also actively encouraging the use of online banking. Further the Plastiq option on our website now also accepts debit. Depending on the need, Staff may purchase a tablet for ratepayer's use instead of a debit/credit machine. <i>To Do: Determine need.</i>
14	P	pg 24	<b>PROPERTY TAXATION - ASSESSMENT AND MAILING</b> A draft calculation of total property taxes is prepared outside of the accounting system	Property taxes should be calculated in an Excel spreadsheet opposed to manually and drafted directly in the accounting system. A back-up of the accounting module can be used in case an error is made and changes need to be reversed.	The Treasurer has created spreadsheets for taxation. <i>No further action required at this time.</i>
15	P	pg 24	Tax bills are printed by roll number. Some individuals own multiple properties which can result in duplicate mailings to the same property owner or additional time to search and pull out bills to be sent to one address.	Print property tax bills by property owner. This will simplify the process to pull out bills to be sent to the same property owner.	Treasury Staff is satisfied with printing by rollnumber and cross referencing a binder noting multiples. <i>No further action required at this time.</i>
16	P	pg 24	Currently, property tax bills are printed on legal sized paper on a low volume printer. This involves waiting longer than required to print tax bills.	Reorganize tax bills to be able to be printed on regular 8"x11" paper. Furthermore, printing should be completed on the Municipality's commercial grade, high volume printer	The accounting software is designed to print on legal and printing on Treasury printer is as cost-effective as the main printer. NB The next set of tax bills will be printed with a bar code, so treasury staff can scan in payments instead of manually entering them. <i>No further action required at this time.</i>
17	P	pg 26	All property tax bills are currently manually prepared and sent by mail. This results in additional time and postage costs incurred by the Municipality.	Allow users to receive bills electronically through email or "epost" through Canada Post. System generated emails can be produced that will send users their bills electronically reducing costs associated with post and the time required to prepare and mail the bills.	Staff will be looking into 'epost' and its compatability with our current accounting software. <i>To Do: Look into 'epost', confirm capability with Vadim, solicit input from other municipalities re: 'epost'.</i>
18 & 22	F	pg 26 & pg29	Review and follow-up of property tax arrears occur at irregular intervals. There are also inconsistent methods used for collection (payment plans, collections/lawyer, etc.) and exposed the Municipality to potential legal and reputational risks	The Municipality should develop a formal policy that is followed for property tax arrears and tax registration. The policy should be approved by Council and made public to inform all users and residents of the process and policy in place. Development and adherence to a formal policy will allow staff to address operational matters in a more efficient and time sensitive manner. For example, tax arrears notices should be sent after the 1st bill and the final bill (first due date) to encourage property owners to pay outstanding balances. In October of every year, a formal letter can be sent from the Municipal Treasurer out to property owners with balances in arrears. The Municipality may wish to coordinate efforts with their legal counsel to send arrears letters on their behalf to further encourage payment.	Treasurer sends out notices after each tax installment is due. Treasurer works with property owners to develop payment schedules as required. There may be extenuating circumstances and a 'one size fits all' formal policy may not be in the best interest of the Municipality. The 2020 audit notes that arrears are in good shape. <i>No further action required at this time.</i>

19	P	pg 27	Property tax owners pay their bills by either cash/cheque or online. This requires the property owner to initiate the transaction, increasing the risk that payments are not made as quickly as possible.	Setup with the bank and allow property owners to pay their property taxes through a pre-authorize tax payment plan. Two options should be provided: Ten Month Automatic Bank Withdrawals – payments are withdrawn from bank account on a specific day of each month (January to October). Due Date Tax Payment Plan – payments are withdrawn from property owner's bank account on the installment due dates (4 times a year). This was result in a decrease in the cash collection cycle, improve cash flow and help to reduce the balance in arrears.	The Municipality is not in favour of Pre-authorized withdrawals from ratepayer's accounts. If an error occurs it could cause undue hardship. <b>No further action required at this time.</b>
20	F	pg 27	Currently, one member of the Treasury Staff opens the Municipality's mail and applies payments received from customers to accounts receivable balances. The segregation of duties related to the origination and authorization, receipt of consideration, and recording of transactions is a key aspect of effective internal accounting control.	Someone independent of recording the transactions should be assigned to open the mail and record its contents before being forwarded to another member of the Treasury Staff for posting. The individual responsible for opening the mail should not have the ability to record transactions into the accounting system.	There is not enough union staff to segregate this duty. <b>No further action required at this time.</b>
21	F	pg 29	Currently, multiple reports form numerous banks are received. Treasury Staff then need to match up these payments to the cash deposits in the Municipality's bank.	The Municipality should inquire with their financial institution if they are able to provide a daily summary of all payments received including the ability to download this information directly. This will reduce the number of sources that Treasury Staff need to review, increasing efficiency.	Effective April 2021, Staff will be able to download all of the EFT's (online banking) payments received and upload to the accounting software. <b>No further action required at this time.</b>
22	moved to 18 - duplicate				

23	F	pg 32	<p><b>BILLINGS AND COLLECTIONS - END OF DAY CASH RECONCILIATION</b></p> <p>An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it as well. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of the interrelated functions of another employee. In the course of our examination, we noted several situations involving conflicting duties, such as:</p> <p>The individuals responsible for maintaining the accounts receivable records also are responsible for handling, processing and recording of cash receipts and preparing bank deposit slips.</p> <p>The accounting management individual who is actively involved in all accounting operations including monthly bank reconciliations has the ability to issue cheques.</p> <p>Accounting personnel initiate transactions and also perform related data entry on the computer.</p> <p>Each of the above situations could result in an intentional or unintentional error or irregularity</p>	<p>While the size of the Municipality's accounting staff prohibits complete adherence to this concept, the following practices could be implemented to improve existing internal control without impairing efficiency:</p> <p>Mail should be opened by an employee not responsible for accounting records. Cash receipts could be recorded and the deposit prepared by this person.</p> <p>Management should review supporting documents for normal recurring disbursements (not usually reviewed) on a spot-check basis. Non-routine testing would aid in ensuring compliance with Municipal policy for all disbursements.</p> <p>Journal entries should be approved by an employee other than the one who prepared the entry.</p>	<p>Duties have been segregated and the Treasurer is responsible for and reviews all actions. Journal Entries can only be made by the Treasurer and are all forwarded to the Auditors for their review.</p> <p><b><i>No further action required at this time.</i></b></p>
----	---	-------	--	---	--

24	P	pg 34	<p><b>ACCOUNTS PAYABLE - PURCHASING</b></p> <p>The Municipality does not use purchase orders for procurement. As such, there is a risk that departments will purchase goods or services without sufficient budget room. The absence of purchase order requirements also exposes the Municipality to risk in the event that unauthorized purchases are made as it has no current process for monitoring commitments made by personnel until after the goods or services are received (which may commit the Municipality to the expenditure)</p>	<p>The Municipality may wish to consider the implementation of a formal purchase order system that requires personnel to obtain approval prior to the ordering of goods and services. If adopted, suppliers should be advised of the requirement that all invoices must quote a PO number in order for payment to be received.</p> <p>The purchase order system would include the following controls:</p> <ul style="list-style-type: none"> <li>• Department heads are required to submit purchase orders for purchases greater than \$2,500.</li> <li>• Purchase orders should be numbered sequentially, required for all purchases of inventory and supplies, controlled numerically, and bear the appropriate documented approval from the appropriate responsible official.</li> <li>• Personnel requesting and approving purchase orders should be independent of the individuals in the receiving area, to allow for a proper segregation of duties.</li> <li>• The receiving reports should be matched with the purchase order by Treasury Staff and this comparison documented on the receiving report. Any differences should be reviewed on a timely basis.</li> <li>• Vendor invoices received should be matched with the attached purchase order and receiving report and the procedure documented on the invoice to determine that the invoice reflects the merchandise ordered and received.</li> <li>• A centralized purchasing function should be used to allow the Municipality to take advantage of volume discounts through group purchasing of large quantities. It would also ensure purchases are made only when inventory levels have declined to the appropriate reorder quantity and reduce the amount of cash invested in excess inventories.</li> </ul>	<p>Department Heads make purchases based on budget and procurement policy; quarterly budget reports are given to Council and Council approves all invoices. The procurement policy outlines if quotations etc are required.</p> <p>If the Municipality gets larger then a purchase order policy should be developed.</p> <p><b>No further action required at this time.</b></p>
25	P	pg 36	<p><b>AP - USE OF CREDIT CARDS</b></p> <p>The Municipality's policy as to what type of purchases can be made by credit cards has not been reviewed in many years. Further, it does not appear to be consistently enforced.</p> <p>Depending on the amount of the authorization limit, the opportunity exists to bypass the authorization limits described in Accounts Payable: Purchasing process.</p>	<p>Establish what purchases are authorized to be made by credit card (hotel, travel costs etc.)</p>	<p>All purchases are subject to the procurement policy and budget. If credit cards are being used for purchases which offend our procurement by-law, disciplinary action will result.</p> <p><b>To Do: Review and update if necessary By-law 2004-38 Purchasing Card Program</b></p>
26	F	pg 36	<p>Credit card statements are not approved before being processed. This can result in unapproved purchases being prepared, and potentially processed if not identified.</p>	<p>All credit card statements should be reconciled with the supporting documentation by the card holder. This reconciliation should then be provided to a staff member senior to the card holder for review and approval. This will ensure that only authorized payments are prepared and processed.</p>	<p>The Treasurer ensures that all purchases are reconciled and approved to the card. Council, Department Heads and the CAO/Clerk are the only staff to have credit cards.</p> <p><b>No further action required at this time.</b></p>

27	F	pg 38	<p><b>AP - RECORDING</b></p> <p>Goods received are not verified by a second individual. This could lead to inappropriate purchases being made and misappropriation of the Municipality's assets (e.g. materials purchased by the materiality and used personally by staff).</p>	<p>Personnel requesting and approving purchase orders should be independent of the individuals who receive goods, to allow for a proper segregation of duties and confirmation of receipt and appropriate Municipal use.</p>	<p>Department Heads are the only personnel able to order goods and are bound by the procurement by-law. All invoices are approved by Council.</p> <p><b>No further action required at this time.</b></p>
28	P	Pg 38	<p>The Municipality's account payable process is paper based, with emailed copies of invoices printed out for processing. This represents a potential inefficiency as (i) the process consumes time and resources associated with the printing of electronic invoices; and (ii) the approval process involves the physical movement of invoices as opposed to email.</p>	<p>The Municipality should consider the use of electronic invoices as opposed to paper copies, whereby invoices received by mail are scanned prior to processing.</p> <p>Invoices should be scanned and saved by date and vendor only. A naming convention should be developed that will allow for an efficient electronic search (e.g. vendor, amount, batch number, payment date, cheque number, etc.)</p> <p>Electronic invoices can also be submitted to a shared folder location with access restricted to only the Department Managers. Treasury Staff can retrieve the documents from this location every week to prepare the payment batch.</p>	<p>The majority of our vendors use paper copies. Also, our AP files are set up by vendor for easy access and for ease of completing our Provincial Energy Audit.</p> <p><b>No further action required at this time.</b></p>
29	F	pg 38	<p>The Municipality's process for new vendor set-up involves minimal controls and review and is initiated once an invoice is received. It is possible that staff can purchase goods or services from related parties or false vendors without independent due diligence into the vendor.</p>	<p>The Municipality may wish to establish a process whereby new vendor set-up requires certain verification procedures, including proof of operation and reviews of potential conflicts of interest.</p> <p>The listing of active vendors should be reviewed regularly for accuracy and independence. Vendors which have not been used over the last 24 months should be removed.</p>	<p>The Treasurer is aware of all new vendors created and kept on the list. Some purchases are only done every couple of years and it is important for us to retain the contact information.</p> <p><b>No further action required at this time.</b></p>
30	F	pg 40	<p>Payment of the corporate credit cards has recently changed to pre-authorized payment. Previously, credit cards were not paid until Treasury Staff received all supporting documents/backup which would sometimes result in late fees and penalties. While there are now potential savings, credit balances are now not settled before review.</p>	<p>Payment of credit card balances should not be pre-authorized. Copies of the credit card statements should be provided to Treasury Staff from the Treasurer. Treasury Staff should then be responsible for timely follow-up of outstanding items/invoices/approved expense reports with card holders prior to electronic payment.</p>	<p>All credit card statements have the back up invoice attached and approved by the purchaser.</p> <p><b>No further action required at this time.</b></p>

31	P	pg 40	<p><b>AP - PAYMENT</b></p> <p>The majority of transactions are paid by cheque. This results in additional efforts and time required to process a payment.</p>	<p>We recommend considering use of Electronic Fund Transfers (EFTs) with integration into the account system. The recommended process is as follows:</p> <p>Treasury Staff run EFT process in accounting system</p> <p>Treasury Staff print EFT batch report and attaches invoices which are provided to the Treasurer for review</p> <p>Treasury Staff upload EFT file the bank (payment does not process at this time).</p> <p>Treasurer receives notification that an EFT has been updated.</p> <p>Treasurer reviews the EFT with the provided supporting documentation and approves the EFT payment.</p> <p>EFT confirmation is provided to the Treasury Staff to save and file with the payment batch information.</p>	<p>The Treasurer has been setting up EFTs as they become available. The CAO/Clerk reviews and releases payments. Council approves the EFTs with the accounts.</p> <p><b>No further action required at this time.</b></p>
32	P	pg 40	<p>The cash distribution report is printed and filed by Treasury Staff with the related batch. This information is automatically saved in the system and can be retrieved by searching the batch number, invoice number or vendor. This creates a duplication of information.</p>	<p>Consideration should be given to discontinuing the printing and filing the cash distribution report.</p>	<p>Auditors would like a paper copy.</p> <p><b>No further action required at this time.</b></p>
33	P	pg 44	<p><b>CUSTOMER SERVICE -RESIDENT ISSUES</b></p> <p>There does not appear to be a process step that "closes the loop" whereas the action taken by staff is recorded on the Excel based tracking sheet.</p> <p>We understand that the Municipality in the process of increasing the amount of information recorded within its call log to capture the action taken.</p>	<p>The Municipality may want to establish a process work step by which the staff responding to a matter use the call log document for the purposes of capturing what actions were taken. This allows for the matter to be closed out and provide the Municipality with more complete records of issues.</p> <p>The Municipality may also want to ensure that the call log is located on a shared server to allow for access for all staff responding.</p>	<p>Call logs are kept on the T drive accessible by all Staff for updating and closing off of matters. NB due to staff turnover and training, call logs have not been completed but will commence shortly.</p> <p><b>No further action required at this time.</b></p>
34	P	pg 44	<p><b>CUSTOMER SERVICE - RESIDENT ISSUES</b></p> <p>There does not appear to be a formal mechanism by which staff report to Council on issues received within this process.</p> <p>We understand that going forward the Municipality will be providing quarterly updates to Council.</p>	<p>The Municipality may want to establish a report back to Council on issues received within this process. This could be done on a quarterly basis which summarizes the nature of the issues opposed to case by case identification</p>	<p>Staff deals with resident issues as they arise. If the issue cannot be dealt with on a staff level, the complainant is able to make a delegation to Council. Staff keeps track of calls received and phone logs are reviewed by the CAO/Clerk looking for issues of a similar nature and/or question. Department Heads are advised of issues that pertain to their department for resolution. The website, sign and social media are used to help 'get the word out' if calls are received on the same issue.</p> <p><b>No further action required at this time.</b></p>
35	P	pg 47	<p><b>AGENDA DEVELOPMENT</b></p> <p>Currently, agenda items are distributed among multiple physical folders including agenda correspondence, deputations, committee minutes, etc. The use of physical folders requires the printing of these documents for filing. This practice may also increase the risk of documents not being printed and/or filed as well as filed in the incorrect folders.</p>	<p>To the extent that the Municipality can make use of technology, the Municipality may want to create a shared folder for the purpose of developing the agenda opposed to physical folders.</p> <p>Beyond the use of a shared folder, the Municipality may also want to explore the implementation and use of electronic agenda preparation software.</p>	<p>The CAO/Clerk has looked into agenda preparation software and is of the opinion that the software is more cumbersome and would not result in a cost savings. If this were a large Municipality, it may perhaps be warranted.</p> <p><b>No further action required at this time.</b></p>

36	P	pg 49	<p><b>AGENDA PACKAGE PREPARATION</b></p> <p>Currently, the Municipality produces physical colour copies of the agenda for all members of Council as well as four black and white copies for various municipal staff as well as a copy for the Municipality's lunch room. The Municipality may want to give some consideration to ending the practice of producing physical Council agenda packages</p>	<p>The Municipality could potentially move to electronic agenda packages that would allow for amendments to be done and then uploaded opposed to reproduction of physical documents. A shift in this approach would be consistent with municipal best practice and frees up internal capacity within the organization.</p>	<p>Council members are accommodated in their choice of paper or electronic. Copies for the lunchrooms need to be in paper for staff to review.</p> <p><b>No further action required at this time.</b></p>
37	P	pg 51	<p><b>COMMUNITY CENTRE RENTAL</b></p> <p>At this point in the process, the Office Assistant requires the applicant to provide the necessary insurance and certificates based on the nature of the event.</p>	<p>If the Municipality still wants to track this information, the process work step should move up within the process and occur shortly after payment has been received.</p>	<p>The Municipality has already received the fee and deposit. If the insurance and certificates are not made prior to the event, the fee and deposit forfeited. Insurance can take longer than anticipated and residents should still be able to get their 'date'. Also, in some cases the insurance is purchased through the Municipality which is done at the time of payment.</p> <p><b>No further action required at this time.</b></p>
38	P	pg 54	<p><b>DOG LICENSES</b></p> <p>Currently, the Municipality issues dog licenses to dog owners on either an annual and/or lifetime basis. Dog owners seeking to purchase a dog license are required to visit the municipal office. Dog owners are not able to either initially purchase or renew a dog license with the use of the Municipality's website.</p> <p>We understand that the Municipality is in the process of providing the ability to apply and renew online.</p>	<p>The Municipality may want to make use of its municipal website and provide the opportunity for dog owners to acquire and pay for dog licenses via the website. This would be consistent with municipal best practices.</p>	<p>Dog licences can now be purchased and paid for electronically. Staff encourages a 'life time tag'.</p> <p><b>No further action required at this time.</b></p>

39	P	pg 56	<p><b>DUMP CARD</b></p> <p>Currently, the Municipality issues physical dump cards for its residents for access to the municipal landfill. Card holders are required to present their card at the landfill to access. While the Municipality charges for lost cards, the process by which the cards are tracked is a manual process and appears that may allow for multiple cards to exist and provide for the following:</p> <ul style="list-style-type: none"> <li>Access to the service to those who may not be eligible;</li> <li>Lost revenues; and</li> <li>Inability to potentially account for waste received at the site.</li> </ul> <p>We understand that the Municipality is in the process of examining its future landfill needs and as such, the potential courses of action align to future state and not current state.</p>	<p>The Municipality may want to explore transforming how the Municipality provides access to the landfill site. There are two potential approaches that the Municipality may want to consider:</p> <ul style="list-style-type: none"> <li>Shift away from the current process slightly by issuing color-coded cards on an annual basis to assist in identifying expired cards;</li> <li>The second approach would require the Municipality to invest in the landfill site. Within this approach, the Municipality would shift from the use of paper based dump cards to a swipe card system. This would provide with the Municipality with the ability to maintain a higher level of control over cards including the ability to deactivate cards with greater ease.</li> </ul> <p>This opportunity would require an investment of approximately \$30,000 plus the costs of implementing swipe card technology. Additionally, given the remaining years of the landfill site, the Municipality may want to make incremental changes to the process versus the implementation of swipe card technology. Once the Municipality determines its longer term approach to solid waste management, there may be a greater opportunity to implement a new approach ** It should be noted that after further investigation Hydro has quoted \$120,000 for the installation of Hydro at the two landfill sites.</p>	<p>The Municipality transitioned to a new system this year. Staff will review the process as it goes on.</p> <p><b>To Do: Review the current process in 8 months and other options.</b></p>
40	P	pg 59	<p><b>BYLAW ENFORCEMENT</b></p> <p>Currently, the Municipality provides bylaw enforcement services through a shared service agreement with four other neighbouring municipalities (Kearney, McMurrich-Monteith, Ryerson and Whitestone). There are several issues with respect to bylaw enforcement:</p> <ul style="list-style-type: none"> <li>Bylaw related calls appear to be increasing on annual basis – given the current service delivery model, continual increases may present issues with respect to responsiveness to local needs versus the other partner municipalities;</li> <li>Bylaw related records are maintained and stored in various ways including both physical and electronic formats – this poses a potential risk to the Municipality's records retention as well as access to history of property specific complaints</li> </ul>	<p>The Municipality may want to explore the following to address bylaw enforcement:</p> <ul style="list-style-type: none"> <li>Explore the potential of shifting away from the shared service model for bylaw enforcement; This potential change would potentially add a full-time position within the Municipality and then the Municipality could potentially sell any excess capacity to neighbouring communities as part of a shared service agreement.</li> </ul>	<p>The Municipality is going into a Shared Use Agreement with the Town of Kearney.</p> <p><b>No further action required at this time.</b></p>

41	P	pg 61	<p><b>PLANNING</b></p> <p>Currently, the Municipality is a member of the Central Almaguin Planning Board who have the delegated authority under the Planning Act to deal with consent applications. The Municipality appears to have the capacity to offer a variety of land use planning services and the involvement of the Planning Board adds to the time required to review and decide upon consent applications.</p>	<p>The Municipality may want to explore whether or not the Municipality wants to remain a member of the Central Almaguin Planning Board. In order to pursue this opportunity, the Municipality should first consult with the Ministry of Municipal Affairs and Housing as to what would be required of the Municipality.</p>	<p><i>To Do: CAO/Clerk to prepare a report for Council regarding membership in the Planning Board.</i></p>
42	P	pg 65	<p><b>BUILDING</b></p> <p>Currently the Municipality tracks building permits using manual processes and the current process provides the opportunity for open permits to be potentially lost. The Municipality also has the CBO module within its CGIS which has not been implemented.</p>	<p>The Municipality may want to consider the implementation and use of the CBO module within its CGIS.</p>	<p>The Municipality has implemented the CBO module. Both the CBO and CBCO have had training. The Building Department has entered all of the 2020 permits and Office Staff is currently entering other open permits. <i>No further action required at this time.</i></p>
43	P	pg 68	<p><b>PUBLIC WORKS - WORK ORDER MANAGEMENT</b></p> <p>Currently, the Municipality responds to requests for service with the use of informal work orders. As a result, the tracking of requests for services are done informally. Requests for services are also filed within the Municipality's property files but the file is not set up that allows it to be user friendly.</p>	<p>The Municipality may want to explore the implementation of a formal work order system whereas all requests for services are tracked from the time of receipt until the issue has been addressed. Additionally and another potential course of action, the Municipality may want to implement a formal work order system including the acquisition of an electronic work order system.</p>	<p><i>To Do: Public Works Superintendent to prepare a report for Council on the merits of a Work Order System.</i></p>
<b>Bakertilly 2019 Management Letter</b>					
	F		<p><b>BANK RECONCILIATIONS</b></p> <p>The Treasurer receives the bank statements, posts transactions and prepares the bank reconciliation. This allows the opportunity to correct potential misappropriation without detection.</p>	<p>A second person receives and reviews the bank statements and cancelled cheques prior to the preparation of the bank reconciliations by the Treasurer. A second person should also review the bank reconciliations, once complete, sign and date as evidence of review. Ideally the administrative functions would be performed by an assistant and the reviewing functions would be performed by the Treasurer</p>	<p>Office Staff now assists with the Bank Reconciliations. <i>No further action required at this time.</i></p>
	F		<p><b>ONLINE BANKING ACCESS</b></p> <p>Treasurer has complete online access to the Municipality's online banking accounts, effectively leaving the Municipality vulnerable to misappropriation.</p>	<p>At least one other individual should have access to the online banking in the absence of the Treasurer. Furthermore, access privileges should be reviewed and appropriate levels given to each individual (i.e. read only, ability to initiate payments, ability to approve payments).</p>	<p>CAO/Clerk also has access now. <i>No further action required at this time.</i></p>

	F	<p><b>ONLINE PAYMENTS</b></p> <p>Payroll and other submissions are made through electronic fund transfers (EFTs) and are not following the same approval process as those disbursements processed via cheque. There are two signing authorities required for all disbursements made via cheque whereas EFTs only require one signing authority. Without the requirement for dual signing authorities on online transactions (EFTs), there is a risk that a payment could be incorrectly uploaded to the bank.</p>	<p>EFTs and online payments be subject to the same requirement as disbursements processed via cheque. This process allows for one signing authority to initiate the EFT or online payment and a second signing authority to approve and release the payment. The signing authorities should remain the same for online payments as for cheque payments.</p>	<p>CAO/Clerk releases EFTs online prior to submission and EFTs are approved by Council under Accounts every month.</p> <p><b><i>No further action required at this time.</i></b></p>
--	---	---	---	--

**Solicitor General**

Office of the Solicitor General

25 Grosvenor Street, 18<sup>th</sup> Floor  
Toronto ON M7A 1Y6  
Tel: 416 325-0408  
MCSCS.Feedback@Ontario.ca

**Solliciteur général**

Bureau du solliciteur général

25, rue Grosvenor, 18<sup>e</sup> étage  
Toronto ON M7A 1Y6  
Tél. : 416 325-0408  
MCSCS.Feedback@Ontario.ca



132-2021-404  
**By email**

March 18, 2021

Dear Heads of Council and First Nations Chiefs:

I am writing to provide you with an update on the new Ontario Provincial Police (OPP) detachment boards under the *Community Safety and Policing Act, 2019* (CSPA).

As you may remember, in February 2020, the Ministry of the Solicitor General conducted seven regional roundtable sessions across the province. Discussions at these sessions focused on new OPP-related regulatory requirements under the CSPA. Municipalities and First Nation communities receiving policing services from the OPP were invited to learn more about new OPP-related legislative and regulatory requirements and provide the ministry with feedback to inform the development of related regulatory proposals. In addition, we heard from many of you through various letters and engagement opportunities, including meetings with the Association of Municipalities of Ontario MOU Table and Rural Ontario Municipal Association about what you would like your new OPP detachment board to look like.

In response to your feedback, an OPP detachment board framework has been developed that we hope will provide municipalities and First Nation communities receiving direct and/or supplemental services from the OPP the flexibility to create a board that reflects your community and local needs.

Under this framework, municipalities and First Nation communities receiving direct and/or supplemental services from an OPP detachment are being asked to submit one proposal (per detachment) indicating the composition of their board and, if needed, a rationale for multiple boards and the composition of each additional board.

Municipalities and First Nations within a detachment are asked to work together to determine the composition of their board(s) as well as the manner in which they will submit their proposal to the ministry. For example, after determining the composition of the detachment board(s), municipalities and First Nations within a detachment area may select one municipality or First Nation to complete and submit the proposal.

.../2

Dear Heads of Council and First Nations Chiefs  
Page 2

Proposals must meet base requirements set by the ministry, which include a minimum number of five members per board and a requirement that each board should be composed of 20% community representatives and 20% provincial appointees. To that end, municipalities and First Nations are not required at this time to identify the names of the individuals that will be participating on the detachment board. Rather, you are only asked to identify the number of seats each municipality and First Nation will be allocated on the detachment board as well as the number of community representatives and provincial appointments.

To streamline and support the proposal process, the ministry has developed a digital form that can be accessed using the link included [here](#).

The ministry will work with municipalities and First Nations to obtain outstanding information/proposals and support you in submitting a completed proposal. If, however, a proposal still does not meet the minimum requirements, or a proposal is not submitted and/or if no consensus is reached on the composition of the board then the ministry will determine the composition of the detachment board.

Completed proposals are to be submitted to the ministry by **Monday, June 7, 2021**.

We recognize the significant implications that the current COVID-19 emergency has had on municipalities and First Nations across the province. To this end, in addition to the written supporting material attached here, we are also pleased to work with you directly through virtual information sessions.

If you have questions related to OPP detachment boards under the CSPA, please contact Sarah Caldwell, Director of Community Safety and Intergovernmental Policy, at [sarah.caldwell@ontario.ca](mailto:sarah.caldwell@ontario.ca). If you have questions about the proposal process or would be interested in a virtual information session, please contact Joanna Reading, Senior Policy Advisor, at [joanna.reading@ontario.ca](mailto:joanna.reading@ontario.ca)

Sincerely,



Sylvia Jones  
Solicitor General

Enclosures

c: Chief Administrative Officers  
  
Municipal Clerks

**Q1: What are the key differences between the section 10 board framework under the *Police Services Act* (1990) (PSA) and OPP detachment board framework under the *Community Safety Policing Act, 2019* (CSPA)?**

**A1:**

- The OPP currently polices 326 municipalities. Of these, only those under a section 10 agreement have access to civilian governance. This means there are 178 municipalities that do not participate on a board and as a result do not have access to civilian governance.
- Under the CSPA, all municipalities receiving OPP policing services will have the opportunity to participate on an OPP detachment board.
- In terms of the roles and responsibilities of board members, the role of OPP detachment boards will include additional responsibilities not required for section 10 boards under the PSA (1990) such as:
  - considering any community safety and well-being plan adopted by a municipality that receives policing from the detachment;
  - establishing local policies, in consultation with the detachment commander, with respect to policing in the area receiving policing from the detachment; and
  - ensuring local action plans prepared by the detachment commander address the objectives and priorities determined by the board.
- Under the CSPA, OPP detachment board members will be required to:
  - consult with the OPP Commissioner on the selection of a detachment commander;
  - monitor the performance of the detachment commander; and
  - provide an annual report to the municipalities and band councils served by the OPP.
- OPP detachment boards will also provide a venue for the municipalities and First Nations within a detachment area to coordinate and collaborate on strategies to address common issues that is not present under the PSA.

**Q2: What does the transition to the new OPP detachment board framework mean for municipalities and First Nations currently receiving policing services by the OPP?**

**A2:**

- Until the Act comes into force, the ministry will continue to renew section 10 agreements that are set to expire in 2021.
- However once the CSPA comes into force all existing section 10 agreements will be terminated, and Section 10 boards will be dissolved.
- To do this, the ministry is committed to providing sufficient time and adequate supports to municipalities currently participating on a Section 10 board or, in the case of municipalities that receive OPP policing without a formal agreement/contract (i.e. Section 5.1 municipality), a Community Policing Advisory Committees (CPAC) as they dissolve their current board structures and transition to the new OPP detachment board model.

**Q3: When will the CSPA come into force?**

**A3:**

- The ministry is working towards the act being proclaimed in early 2022.

**Q4: Which municipalities and First Nations are included in the OPP detachment board framework?**

**A4:**

- The OPP detachment board framework provides civilian governance to the municipalities and First Nations receiving policing from OPP detachments.
- More specifically, the framework includes 326 municipalities currently policed by the OPP.
- The First Nations included in this framework include the 43 First Nations that:
  - are directly policed by the OPP (i.e., zone policing without a funding agreement);
  - employ their own First Nations Constables but receive administrative support from the OPP (i.e., "OPP-Administered" policing under the Federal First Nations Policing Program (FNPP)); and
  - receive "OPP-Dedicated" policing (i.e. Stream Two agreements under the FNPP).

**Q5: What role will municipalities and First Nations have with respect to the OPP Detachment Board proposal process?**

**A5:**

- Municipalities and First Nations in each OPP detachment area will be required to submit one proposal indicating the composition of their board and the rationale for multiple boards and the composition of each additional board, if multiple boards are being recommended.
- The ministry will only accept one proposal per detachment.
- Municipalities and First Nations within a detachment will be required to work together and determine the approach for developing and submitting their proposal to the ministry.
  - For example, after determining the composition of the detachment board(s), the municipalities and First Nations within a detachment may select one municipality or First Nation to complete and submit the proposal.

**Q6: What information is the ministry requesting in the proposal form?**

**A6:**

- Municipalities and First Nations within a detachment area will be required to submit a proposal indicating the composition of their board(s).
- Municipalities and First Nations will not be required to identify the names of the individuals that will be participating on the detachment board. Rather, they will be required to identify the number of seats each municipality and First Nation will be allocated on the detachment board as well as the number of community representatives and provincial appointments.
- If a municipality and/or First Nation chooses not to participate on a detachment board and forfeits their seat, they will be required to indicate this in the proposal.

**Q7: Factors to consider when requesting more than one detachment board.**

**A7:**

- The CSPA allows an OPP detachment to establish one, or more than one, OPP detachment board.
- Detachments that are considering requesting more than one detachment board should consider factors such as:
  - Geography (e.g. distance between municipalities and First Nations);
  - Variations in population size and;
  - The number of municipalities and First Nations within an OPP detachment; and
  - Service demands (e.g. calls for service).
- However, if proposing more than one OPP detachment board, municipalities and First Nations should also consider challenges associated with recruiting board members (e.g. inability to fill vacancies) and the costs associated with operating additional boards.

**Q8: Will municipalities/First Nations that are receiving policing and/or supports and services by two OPP detachments be allowed to participate on both OPP detachment boards?**

**A8:**

- Yes. Municipalities and First Nations that are receiving policing and/or supports and services by two OPP detachments can participate on both OPP detachment boards, or can choose to participate on only one OPP detachment board.
- Representation must be determined in collaboration with the other municipalities and First Nations within the OPP detachment, as a consensus on the composition of the OPP detachment board is required.
- Municipalities that wish to be represented on both OPP detachment boards will be required to cover the costs associated with participating on two boards (i.e. operational costs).

**Q9: What is considered a "completed" proposal?**

**A9:**

- Each detachment will be required to complete one proposal using the digital form provided by the ministry. The link to the digital form can be found [here: Ontario Provincial Police Board \(OPP\) Proposal Form](#).
- A completed proposal must be submitted using the digital form provided by the ministry and meet the minimum composition requirements provided by the ministry.
- The ministry will work with each detachment to obtain outstanding information/proposals and support them in submitting a completed proposal.
- If however in the end if a proposal does not meet the minimum requirements set by the ministry or a proposal is not submitted, and/or if a detachment is unable to come to a consensus, the ministry will determine the composition of the detachment board.

**Q10: What support will the ministry provide municipalities and First Nations throughout the OPP detachment board proposal process?**

**A10:**

- Virtual information sessions, led by the ministry, will be made available upon request for municipalities and First Nation communities to address outstanding questions and clarify concerns related to the proposal requirements and process.
- If your detachment is interested in a virtual information session, or have other inquiries related to the OPP detachment board proposal process, please forward your request to the ministry to Joanna Reading via email at [Joanna.Reading@ontario.ca](mailto:Joanna.Reading@ontario.ca).

**Q11: What is the purpose of provincial appointments on OPP Detachment Boards?**

**A11:**

- Provincial appointees will provide advice to the board as public representatives whose appointments are independent of municipal/band councils.
- However, to ensure members of the detachment board are reflective of the communities they serve, the municipalities/First Nation Chief and Councils will have the ability to nominate individuals for consideration as provincial appointees.

**Q12: Will the government address the current backlog in provincial appointments?**

**A12:**

- We know there are concerns related to the number of vacant provincial appointments and the length of time these appointments remain unfilled.
- We have made significant progress in reducing the backlog of provincial appointments. Since our government took office in 2018, we have filled approximately 124 provincial appointment vacancies on section 10 boards.
- We will continue to work with municipalities and First Nations to ensure provincial appointees are recruited and appointed in a timely manner.

**Q13: Why are First Nations with Self-Administered Police Services not included in the OPP detachment board framework?**

**A13:**

- First Nations that receive policing from a Self-Administered First Nation Police Service (SA FNPS) are not included in the OPP detachment board framework as they are already represented on boards and/or have their own police governing authorities.  
In addition, SA FNPS boards have existing relationships and alternate methods to communicate their input to the OPP with respect to supports and services the OPP provides to their communities.

**Q14: Are there other civilian governance options for First Nation communities that are captured within the OPP detachment board framework?**

**A14:**

- As an alternative to participating on an OPP Detachment board, under the CSPA First Nations have the option to request to form a First Nation OPP Board.
- Where a First Nation or multiple First Nations has entered into an agreement with the Minister for the provision of policing and other specified services by the Commissioner, the First Nation(s) may request that the Minister constitute a First Nation OPP board.
- A First Nation OPP board would perform similar functions and responsibilities as an OPP Detachment board by providing advice and oversight over the policing services provided by the OPP to a First Nation community or communities.
  - This includes determining objectives and priorities, supporting development of the strategic plan, and advising the Detachment Commander with respect to policing provided to a First Nation community or communities.
  - A First Nation OPP board could also establish local policies, in consultation with the OPP, with respect to the detachment's provision of policing.
- Please contact Ashley O'Connell, Indigenous Engagement Unit, Ministry of the Solicitor General at [Ashley.OConnell@ontario.ca](mailto:Ashley.OConnell@ontario.ca) for more information on requesting a First Nation OPP Board.

**ADDITIONAL INFORMATION**

**Q15: What training will OPP detachment board members be required to complete?**

**A15:**

- Members cannot perform their duties or exercise any of their powers until they have successfully completed the training identified in the CSPA.
- More specifically, like all other boards and councils governed under the CSPA, OPP detachment board members will be required to successfully complete training with respect to:
  - human rights and systemic racism;
  - the diverse, multiracial and multicultural character of Ontario society;
  - the rights and cultures of Indigenous peoples; and
  - any other training prescribed by the Solicitor General.

**Q16: Will municipalities be able to request enhanced OPP policing services (e.g., beyond basic "adequate and effective" policing) under the CSPA?**

**A16:**

- Under the CSPA, municipalities that receive policing from the OPP may enter into agreements for enhanced policing services.
- Municipalities will continue to be responsible for funding and implementing enhancements.

**Q17: Once the CSPA is in force, will municipalities within a detachment receive one billing statement (i.e., a single invoice for the entire detachment)?**

**A17:**

- There will be no substantive changes to the billing process.
- Municipalities will continue to be billed individually.

**Q18: Will there be an opportunity to provide additional feedback on other OPP-related matters for regulation?**

**A18:**

- All OPP-related matters for regulation will be posted on the Ontario Regulatory Registry for public comment



## CONTEXT

- Ontario passed the *Comprehensive Ontario Police Services Act, 2019* (Bill 68) and established the *Community Safety and Policing Act, 2019* (CSPA) which, once in force, will repeal the *Police Services Act, 1990* (PSA).
- Section 67 of the CSPA requires there be *an Ontario Provincial Police (OPP) detachment board, or more than one OPP detachment board*, for each detachment of the OPP that provides policing in a municipality or in a First Nation community.
- The Ministry is required to develop a regulation related to the composition of each OPP detachment board. To achieve this, the ministry has developed an "OPP Detachment Board Framework".

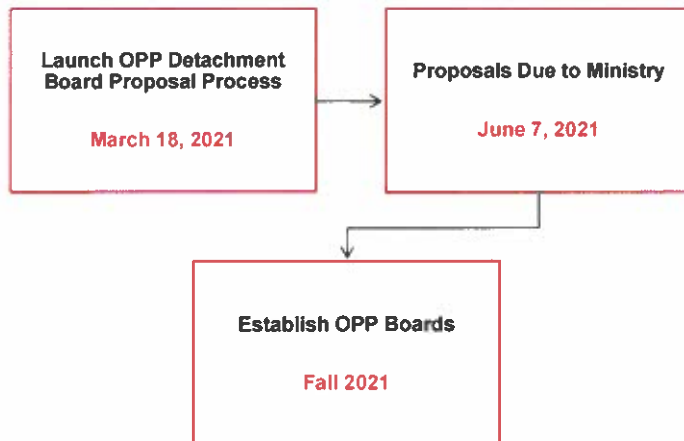


## FRAMEWORK

- The new **OPP Detachment Board Framework** will provide civilian governance to 326 municipalities and 43 First Nations including those that:
  - Are directly policed by the OPP;
  - Employ their own First Nations Constables but receive administrative support from the OPP; and
  - Receive "OPP Dedicated" policing (i.e. North Caribou Lake and Wapekeka First Nation).
- By enhancing civilian governance, the **OPP Detachment Board Framework** under the CSPA will:
  - Ensure each municipality and First Nation receiving OPP services and supports has an opportunity to represent their local perspectives, needs, and priorities; and
  - Provide opportunities for municipalities and First Nations to collaborate on efforts to improve community safety.



## TIMELINES



## PROCESS

- To ensure the objectives of the **OPP Detachment Board Framework** are met, the ministry has developed a flexible approach that allows municipalities and First Nations to determine the preferred composition of their detachment board(s) by submitting a proposal using a digital form provided by the ministry.
  - Link to Digital Form: [OPP Board Proposal Form](#)
- Municipalities and First Nations within a detachment will be required to work together to develop and submit **one proposal** indicating the composition of their board(s). The proposal must meet the minimum composition requirements established by the ministry (See Page 2 & Qs and As).
- Municipalities and First Nations will not be required to identify the names of the individuals that will be participating on the detachment board but will be required to identify the number of seats each municipality and First Nation will be allocated on the detachment board as well as the number of community representatives and provincial appointments.
- The ministry will work with each municipality and First Nation to obtain outstanding information and provide support to ensure each detachment submits a completed proposal. However, a proposal does not meet the minimum requirements set by the ministry or a proposal is not submitted, and/or if a detachment is unable to come to a consensus, the ministry will determine the composition of the detachment board(s).
- The ministry is offering virtual information sessions for municipalities and First Nation communities to address outstanding questions and clarify concerns related to the proposal requirements and process, upon request.

## ✓ OPP DETACHMENT BOARD COMPOSITION REQUIREMENTS

### MINIMUM REQUIREMENTS

<b>Minimum Size</b>	5 members
<b>Maximum Size</b>	None
<b>Community Representatives</b>	20% Community Representation <ul style="list-style-type: none"> <li>Province to appoint community representative(s) if municipal council/band council fail to appoint representatives by joint resolution.</li> </ul>
<b>Provincial Appointments</b>	20% Provincial Appointees



### CONTACT INFORMATION

<b>General Information/OPP Detachment Board Proposal Process</b>	Community Safety and Intergovernmental Policy Branch Joanna Reading ( <a href="mailto:Joanna.Reading@ontario.ca">Joanna.Reading@ontario.ca</a> )
<b>Civilian Governance Options for First Nations</b>	Indigenous Engagement Unit Ashley O'Connell ( <a href="mailto:Ashley.OConnell@ontario.ca">Ashley.OConnell@ontario.ca</a> )

## Kerstin Vroom

---

**From:** Director <director@investalmaguin.ca>  
**Sent:** March 17, 2021 4:03 PM  
**To:** brenda.fraser@townofkearney.ca; Cheryl Marshall; Brenda Paul; Barbara Belrose; Beth Morton; clerk@strongtownship.com; Delynn Patterson; Don McArthur; encausticartist23@gmail.com; Recreation; Jennifer Farquhar; Joe Segato; John Theriault (clerk@armourtownship.ca); John Wilson; Judy Kosowan; Kelly Elik; Kerstin Vroom; Kim Dunnett (deputyclerk@strongtownship.com); Leanne Crozier; Margaret Ann MacPhail; Maureen Lang; Nancy Austin; Nicky Kunkel; Laura Brandt; Peter Mclsaac; Tim Brunton; Tim Bryson; Wendy Whitwell; Wendy Whitwell Council  
**Cc:** EDO; Lacey Stevens; Anthony Rizzo- Doe Lake Campground Rizzort; 'Dulcie Pascoe'; Kathie Hogan; jennifer@discoveryroutes.ca; Patricia Carr; Marketing; jessica@womensownresource.org  
**Subject:** Staycation in Almaguin Proposal  
**Attachments:** Draft Almaguin Staycation Proposal.pdf; 21 Mar 15 - Resolution #2021-011.pdf

Good Afternoon Everyone,

I hope everybody is having a great week so far.

I am pleased to forward along the Staycation in Almaguin Proposal for the consideration of Councils and Regional Stakeholders. The proposal outlines an innovative and collaborative approach to encouraging community connectedness through the promotion and development of COVID-safe recreation, culture, arts and community based activities. As we all know, many are experiencing significant impacts from the ongoing pandemic and could benefit from safe and responsible ways to participate in community functions. We are confident that Staycation in Almaguin will create a positive impact throughout Almaguin.

Through consultation with various regional stakeholders, we have designed this draft proposal as a solid starting point to what is intended to be an all-hands-on-deck, region-wide collaboration. As noted in the proposal, much of the activity that is outlined will benefit from efforts and contributions from any and all interested partners to be successful. The organizational chart provided in the proposal gives a sense of the scope of partnership and partner efforts that we are striving for. We recognize that this is an ambitious undertaking, but are confident that as a region, it is achievable.

In short, what we are looking for is the following:

1. We are respectfully requesting that all councils review the proposal and consider contributing as their capacity allows;
2. We are looking for well connected community members to consider participating on either the working group, or as a local coordinator;
3. We are looking for support to reach out to all corners of the region to identify and promote any and all activities that are planned throughout the project period.

Attached to this email you will also find a resolution from ACED supporting the proposal and will note that the Regional Recreation Committee have also declared their support in principle. We welcome the opportunity to respond to questions prior to your respective council and board meetings.

Thank you in advance for your consideration and support,

**Dave Gray, Ec.D.**



## RESOLUTION

2021-011

Be it resolved that the Almaguin Community Economic Development Board has received, reviewed, and supports the Staycation in Almaguin Proposal and encourages all members to consider supporting the project with a \$1900 financial contribution. Furthermore, the Board approves a \$2000 contribution from the ACED budget to support the Staycation in Almaguin.

MOVED BY:

Wendy Whitwell

SECONDED BY:

Jennifer Farquar

CARRIED:

Yes / No

Comments:



## STAYCATION ALMAGUIN PROPOSAL

**PREPARED FOR:** PARTNERING MUNICIPALITIES OF ALMAGUIN

**PREPARED BY:** ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT (ACED)

### DESCRIPTION

Let's face it, the pandemic has everyone knocked off of their axis, searching for fun things to do, and not knowing where to turn. As a result, the many amazing things that still can be done often go unnoticed and underappreciated. *Staycation Almaguin* is the answer that we have all been looking for.

Almaguin businesses, organizations and associations now have an opportunity to collaborate and contribute to our region, by supporting innovation and marketing that will leverage socially responsible investment in Almaguin while adhering to public health protocols. This will be done by partnering with local tourism organizations to promote *Staycation Almaguin* itineraries and activities. A webpage on the ACED website will have itineraries and fun activities that include:

- Virtual events (Ex. online concerts, book clubs or games),
- Active living opportunities and outdoor adventures,
- Activities that can be participated in while social distancing or adhering to household bubbles, and
- Opportunities for safe interactions with local businesses.

### THE PROGRAM WILL BE CENTERED AROUND 3 KEY PILLARS:

1. Widespread regional collaboration (involving strategic coordination and investment),
2. Promoting our diverse businesses and communities
3. Promoting socially responsible, safe use of our community's features, programs, and activities

### EXECUTIVE SUMMARY

*Staycation Almaguin* will feature a combination of virtual and socially distanced activities that will alternate weekly between towns/villages/municipalities and activities that connect multiple municipalities. Each program element will contribute pictures and video clips that ACED will use for the creation of stock video to compile a videography-based marketing initiative for our region.

**ANTICIPATED LAUNCH DATE:** MAY 1, 2021

**DURATION:** 24 WEEKS

**COMPLETION DATE:** OCTOBER 9, 2021



The rationale behind this program is to offset the restrictions that pose a threat to the regional influx of visitors during the tourism seasons. Encouraging residents of Almaguin to actively participate in advertised activities, programs, and contests within their social/household bubbles, will enhance knowledge and expertise of our regional assets at the community level. The campaign will also promote safe interactions with local businesses (Ex. Using curbside pickup, calling ahead, or using delivery services). *Staycation Almaguin* will discourage any activities that may provoke mass gatherings, or any other activity that would contradict health unit orders or recommendations.

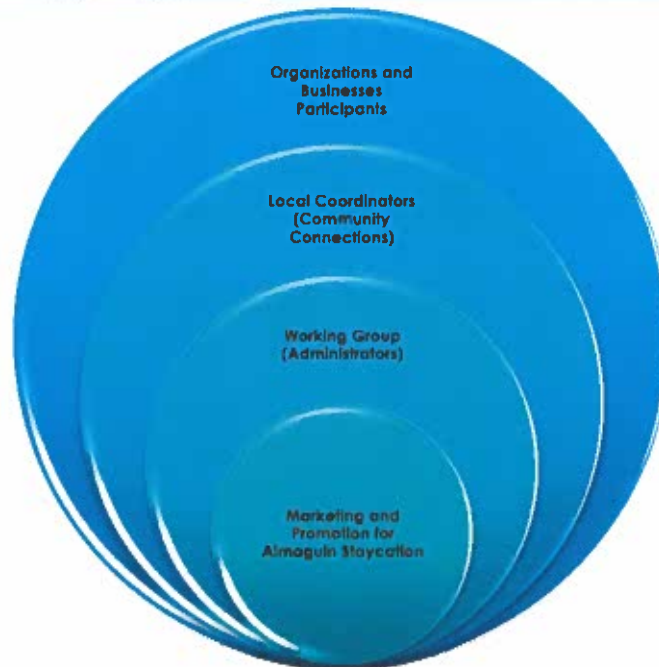
*Staycation Almaguin* will encourage residents to stay within the region as opposed to travelling while the pandemic continues. As restrictions are loosened, we will have the local support, marketable material, and a brand strategy for Almaguin prepared and ready to launch as a campaign to increase visitation from outside the region. This will stimulate attention, interest and economic growth for our region, partnering organizations, and sponsors. Any Heritage Fund contributions used to improve regional assets can also be highlighted. In the process, we hope the themes (in the program highlights below) will stimulate ideas for new collaborations and business start-ups that will qualify for the increased funding opportunities through the Trillium Foundation which the ACED department will be willing to support.

#### STAYCATION ALMAGUIN HIGHLIGHTS:

- Theme weeks which switch back and forth between activities spanning throughout the Almaguin region, then localized activities that are specific to a municipality or town. *For example, one week could highlight the Powassan Farm Stand tour, and the next week could be pedal through the highland farms.*
- Prosperity and innovation can be showcased by stemming off the recommended themes:
  - **Activities** (healthy lifestyle ex. *Biking, hiking, canoeing ...*)
  - **Connectedness and engagement** (inclusive initiatives, all-encompassing health and wellbeing services or activities. ex. *yoga, virtual concerts, scavenger hunts, book clubs...*)
  - **Green** (healthy and sustainable environment ex. *Farming, eco-tours, gardening events*)
  - **Enrichment** (Arts, heritage, culture, history ex. *Museums, art tours, ghost walks*)
  - **Youth** (targeted at positive development for youth ex. *Options for field trips, scavenger hunts, virtual crafts and activities, reading challenges, obstacle courses*)
- Concerts, Raffles, Virtual Classes, Challenges with Rewards can also be leveraged by partnering with sponsors



## EVENT DETAILS



## PARTNERSHIP DEVELOPMENT:

- ACED with the working group, will identify an event coordinator for a region or activity who will collect data and contact businesses or organization who may be interested in contributing photos, information for an itinerary, and provide follow up after the event (participation gratuity).
- A working group of up to 10 people (Administrators) will be established and act as a communication point for Coordinators.
- Coordinators will guide and support activity development and implementation (local 'shakers and movers' / members of organizations).
- Engaging sponsors, promoters, and other supporters will be done collaboratively.
- At the launch of the website for Staycation in Almaguin, advertisements will be marketed through businesses, print, and electronic media.

### The website will feature:

- |  |  |
|--|--|
| ○ Municipalities, towns and villages of Almaguin | ○ Rewards  |
| ○ Blogs  | ○ Incentives   |
| ○ Partner Links                                  | ○ Raffles  |
| ○ Staycation Guide with:                         | ○ Links to upload pictures and videos for activities |
| ○ Weekly Links to Activities                     | ○ Videography Challenge details                      |
| ○ Sponsor Links                                  |  |



#### EXAMPLE SUPPORTERS

- Almaguin municipalities
- Business owners
- Organizations
- Associations
- Clubs

#### EXAMPLE PARTNERS

- Discovery Routes
- Explorers Edge
- North Bay and Parry Sound Public Health Unit
- Almaguin Highlands Chamber of Commerce

#### ITINERARY PLANNING & INCENTIVES

- Activity development, coordination, and scheduling
- Integration of business participation, support, and incentives
- Content (photo, video, blog articles) development and data collection
- Contest / incentive creation for participants featuring accessibility for all socioeconomic backgrounds

#### COORDINATED MARKETING EFFORTS

- Development of a program-specific web page that can link to partners and sponsors (ACED can host / maintain).
- Social media channels: Facebook Event, Instagram hashtags, TikTok
  - Promoting community engagement with contests / incentives
- Print advertising: Almaguin News, Great North Arrow
- Print Collateral: seasonal brochures, signs (directional or activity locating), etc.

#### PRODUCT DEVELOPMENT

Product development is a critical component within Staycation in Almaguin. It will allow a portion of the event funds to be used for the creation of activities that will add value and generate engagement with residents and visitors. These funds will be used to engage musicians, artists, personal rejuvenation instructors (yoga, meditation, personal trainers) and other service providers to offer virtual and COVID safe activities. Many of these businesses and/or individuals have been among the most heavily impacted by lockdowns and ongoing colour coding in the Re Opening Ontario Act.

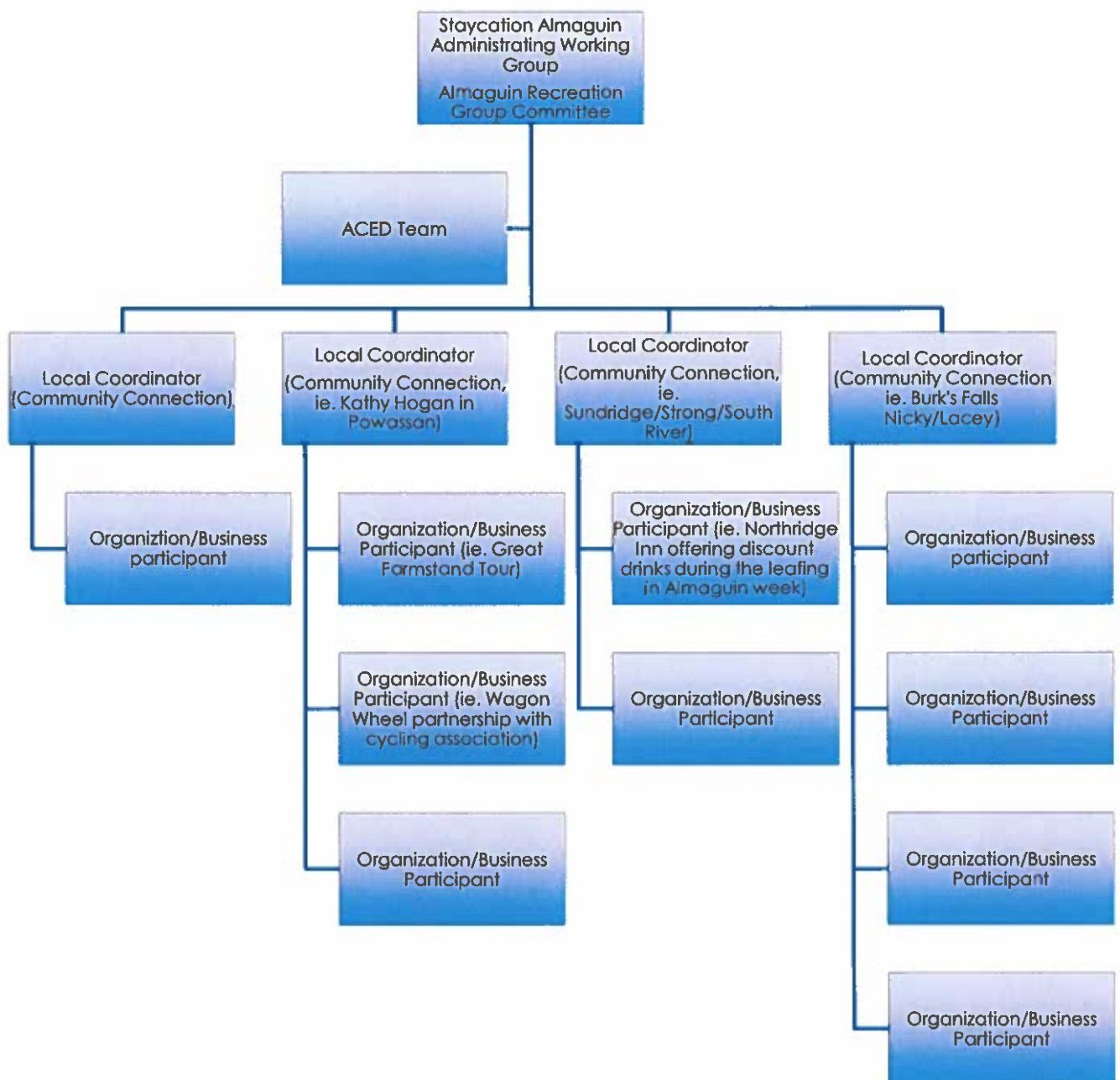
These activities will be developed and scheduled throughout the region as evenly as possible, in partnership with participating organizations. These 'special activities' will be used to fill any gaps that exist in weekly activity schedules to ensure consistency throughout the duration of promotion.

It should be noted that any shortages or overages in the projected revenues illustrated in the budget will be reflected in both the Product Development and/or the Incentives budget categories.



## GOVERNANCE AND ORGANIZATIONAL STRUCTURE

ACED has pitched a means for businesses to collaborate on a regional scale in order to retain spending and encourage locals to engage in events our community showcases. The team at ACED will be available for meetings, fundraising, administrative and marketing support, and to connect with businesses or organizations in an effort to fill in any gaps. Below is a recommended governance and organization structure.





## BUDGET

<b>Revenues</b>		
<b>Partner Category</b>	<b>Partner</b>	<b>Contribution</b>
<b>Municipalities</b>		
	ACED	\$2,000.00
	Municipality 1	\$1,900.00
	Municipality 2	\$1,900.00
	Municipality 3	\$1,900.00
	Municipality 4	\$1,900.00
	Municipality 5	\$1,900.00
	Municipality 6	\$1,900.00
	Municipality 7	\$1,900.00
	Municipality 8	\$1,900.00
	Municipality 9	\$1,900.00
	Municipality 10	\$1,900.00
<b>Businesses</b>		
	AHCC	\$1,000.00
	Business 1	\$250.00
	Business 2	\$250.00
	Business 3	\$250.00
	Business 4	\$250.00
	Business 5	\$250.00
	Business 6	\$250.00
<b>Organizations</b>		
	Organization 1	\$500.00
	Organization 2	\$500.00
	Organization 3	\$500.00
<b>Total Revenues</b>		
		<b>\$25,000.00</b>



Expenses		
Budget Category	Specific Items	Cost
<b>Product Development</b>		
	Live Concerts	\$2,500.00
	Art & Craft Classes	\$2,500.00
	Rejuvenation Programming	\$2,500.00
	Culinary	\$1,500.00
	Dance / Exercise	\$1,500.00
<b>Marketing</b>		
	Facebook Advertising	\$1,400.00
	Print Media Advertising	\$2,500.00
	Print Handouts – Tabloid	\$1,500.00
	Print Handouts – Flyers	\$500.00
	Print Handouts – Maps	\$500.00
	Stock Music – Adobe	\$100.00
<b>Incentives</b>		
	Gift Certificates (Food & Drink)	\$2,000.00
	Local Gift Items	\$2,000.00
<b>Other Costs and Contingencies</b>		
	PPE Allowance	\$1,500.00
	Other Contingencies	\$2,500.00
<b>Total Expenses</b>		
		\$25,000.00



## FINANCIAL CONSIDERATIONS

Staycation Almaguin will involve coordinated, strategic investments from a variety of stakeholders. Municipalities may consider using provincial COVID-19 and/or funds generally allocated to support events that are unable to be held. Support for businesses could also be leveraged via sponsorship, advertising, in-kind, or donations. Organizations could consider allocating funds generally reserved for events and/or other programming that will not be permitted due to COVID-19 (where it does not negatively impact cash flow or fundraising efforts).

### **Expense categories for consideration could include the following:**

1. **Marketing:** A mix of in print, digital and social media marketing will ensure that residents (seasonal and permanent) and visitors will be aware of the program.
2. **Program Development:** ACED Proposes that a budget be established that will support program development. This will enable organization and potential partners (NFPs, or other orgs.) with limited resources to create and deploy activities within the Staycation program.
3. **Incentives:** Incentives will help encourage residents to participate as well as provide some benefits to individuals who may otherwise not be able to participate.

### **Revenues could be considered via the following partnerships:**

1. **ACED & Municipal Contributions:** Municipal contributions can be made as funds are available via unused portions of events/community initiative budgets OR via unused COVID-19 grant funds.
2. **Community Organization Partnerships:** Community or supportive organizations with capacity and willingness to support initiatives, marketing or incentive programs can contribute as they are able to.
3. **Business Sponsorships:** Business sponsorships can be in the form of incentives/prizes, event/activity specific sponsorships or in-kind support.

## CONTRIBUTIONS AND MARKETING STRATEGY

*\*Additional details can be provided on request*

### PRE-LAUNCH

Items	
Print	Press Release
Other	Direct Calling
	Emails
<b>Total</b>	<b>\$0</b>

### LAUNCH OF PROGRAM MAY 1ST AND AFTER

Items	
Print Marketing	Handouts
	• Flyers
	• Tabloid
	• Maps
	Chamber Guide Ad
	Chamber Guide Feature/Article
	Almaguin News Newspaper Ads
	Great North Arrow Newspaper Ads



<b>Total</b>	<b>\$5 000</b>
<b>Social Media Ads</b>	ACED Page Facebook Posts
	Tourism Page Facebook Posts
	Tik Tok
	YouTube
	Facebook Ads
	Facebook Events
	Twitter
	Instagram
<b>Total</b>	<b>\$1 400</b>
<b>Social Media Development</b>	Webpage Development on ACED Website (Wireframe-not yet public)
	Public Webpage on ACED Website
	Blogs
	Webpage on Tourism Website
<b>Total</b>	<b>\$0</b>
<b>Other Marketing</b>	Radio
	Activity Form
	Calendar
	Photography
	Video Marketing
<b>Total</b>	<b>\$100</b>
<b>Grand Total for Marketing</b>	<b>\$6 500</b>

## THE ASK

Staycation in Almaguin will require widespread regional support in order to be effective. Below is an overview of the financial and in-kind contribution requests that are projected to meet the needs of the initiative as described in this proposal:

<b>Partner Type</b>	<b>Anticipated # of Partners</b>	<b>Requested Amount*</b>
<b>ACED</b>	1	\$2000 + In-Kind
<b>Municipalities</b>	10	\$1900 + In-Kind
<b>AHCC</b>	1	\$1000 + Marketing
<b>Businesses</b>	6	\$250 Cash (or prizes)
<b>Organizations</b>	3	\$500 Cash + In-Kind

\* The requested amount is a recommended minimum contribution. Should any partner be willing / able to contribute in amounts above the recommendation, overages will support additional product development



## RECOMMENDED PLANNING ITINERARY

Date	Activity	Description
February 11, 2021	Pitch idea to key supporters/Partners	Nicky Lacey-Recreation Coordination BF
March 15, 2021	Submit Proposal to the Board	For discussion with Municipalities of Alamaguin
March 17, 2021	Working Group Establishment and meeting agenda	Discuss initiative, answer questions, incorporate additional feedback
March 22-31, 2021	Launch campaign to interested supporters	Final copy of the invitation letter to be emailed, delivered or verbally distributed to communities
April 1-9, 2021	Contact Sponsors	Incoming events and participant activities can be proposed to potential sponsors for funding contributions
April 12-16, 2021	Final week for submissions	Organize and onboard participants
April 15-30, 2021	Complete website for launch, begin advertising	
May 1, 2021	Launch Date	Boost advertising
October 25, 2021	Prepare final report, send out gratuities to participating businesses	Compile statistics available from participants and organizers. Brief report prepared. Send gratuities to organizers.

## SAMPLE FINANCIAL NEEDS (FOR DISCUSSION PURPOSES ONLY)

Theme	Activity	Platform	Est. Cost	Frequency (weekdays)	Partner	Sponsor	Contribution	Total
Arts in Alamaguin	Crafting Classes (Drawing, sewing, pottery, soap making...)	Virtual	\$1000	Mo/We/Fr	Municipal Craft stores AH Arts Artists	P.D. Fund Other: Ontario Arts	Access to broadband Supplies in exchange for advertising	\$1000
	Paint Nights	Virtual	\$1500	Tu/Th/Sa	Arts and Crafts club	P.D.Fund Alzheimer's society	Supplies or venue	\$1500
Rejuvenate in Alamaguin	Yoga	Virtual	\$2000	Mo/We/Fr/Su	Instructors in Alamaguin	P.D.Fund Other		\$2000
	Meditation	Virtual	\$500	Tu/Th/Sa	Naisa Circling Hawks Crystal Caves	P.D.Fund CMHA	Advertising, music donations, healing totems	\$500
Culinary classes in Alamaguin	ie. Breakfast, lunch, dinner, dessert; Restaurant signature dish, ethnic dish,	Virtual	\$1500	Mo-Su	Farms	P.D. Fund Culinary Tourism Alliance	Food donations	\$1500
Connect with Concerts	Live Concert	Drive-in	\$1250	Fr - Su	Business with a field	P.D.Fund Manufact.	Land access	\$1250



	Featured Presentations	Virtually	\$250/gig	Mo-Fr	Local venues	Local Employers	Broadband access	<b>\$1250</b>
<b>Cycle through Almaguin</b>	Cycle events	Socially distanced/ Self guided	\$0	Mo-Su	Farms, bike repair shops	Featured Businesses	Food, parts	<b>\$0</b>
<b>Hiking and paddling the Highlands</b>	Featured Hiking trails/groups	Socially Distanced/ Self guided	\$0	Mo-Su	Outdoor supply stores, tour guides	Swift Canoe?	Equipment	<b>\$0</b>
<b>Almaguin's New Groove</b>	Different dance classes/Exercises	Virtually/socially distanced	\$1500	Mo-Su	Venues with open spaces	Dance Instructors Local Bus.	Rent for venue	<b>\$1500</b>
<b>Taking a Dip in Almaguin</b>	Beaches, Rivers, Waterfalls	Partner with musicians, entertainment Socially Distanced	\$0	Mo-Su	Municipalities	Local Businesses	Venue permits	<b>\$0</b>
<b>'Clubbing' Almaguin</b>	Books, movies and other activities	Virtually	\$0	Mo-Su	Libraries/ Businesses	Literacy Orgs. NNDsB	Broadband, Movie screen rental	<b>\$0</b>
<b>Highland Harvest</b>	Farmers markets, fall fairs, farm stands	Socially distanced events	\$0	Mo-Su	Organizations	Garden Centre	Marketing, maps, promotion	<b>\$0</b>
<b>Leafing in Almaguin</b>	Look outs, towers, scenic parks	Virtual tours/socially distanced/self guided	\$0	Mo-Su	Photographer and videographers	Tourism Organizations	Services to photograph and film locations to feature online	<b>\$0</b>
<b>Community: Powassan</b>	Great Farm Stand Tour	Socially distanced		Mo-Su			Marketing and promotion	
<b>Community: Kearney</b>	Kearney Regatta	Socially distanced/virtual		Mo-Su			Marketing and promotion	
<b>Community: Sundridge</b>	Sunflower Festival	Socially distanced/virtual		Mo-Su			Marketing and Promotion	
<b>Community: Magnetawan</b>	Smelt Fry	Socially distanced		Mo-Su			Marketing and promotion	



## SUPPORTING DOCUMENTS

### INVITATION LETTER TO PARTNERS

*Dear:*

*We are excited to announce an opportunity to partner with the Almaguin Community Economic Department (ACED) to promote Public Health recommendations with the launch of Staycation in Almaguin! Our community partners will be working together to create itineraries that will be featured on a Staycation website. The website will include partnering organization promotions, links to their websites, sponsor highlights, and more.*

*The goal of this initiative is to offset the Public Health restrictions that pose a threat to the regional influx of visitors during the tourism seasons. Encouraging local residents to actively participate in advertised activities, events and contests, will enhance knowledge and expertise of our regional assets at the community level. This will also encourage residents to stay in the region as opposed to travelling while the pandemic continues. As restrictions are loosened, we will have the local support, marketable material, and a brand strategy for Almaguin prepared and ready to launch as a campaign to increase visitation from outside the region. This will stimulate attention, interest and economic growth for our region and partnering organizations and sponsors.*

*If you would like to be featured as a partnering organization, please contact one of our ACED team members to find out how we can work together in keeping our community safe while stimulating economic growth within the region.*

*We're looking forward to hearing from you!*

*Sincerely, The ACED team*



## LETTER FOR SPONSORS

*Dear:*

*We are excited to announce an opportunity to sponsor an initiative with the Almaguin Community Economic Department (ACED) to promote Public Health recommendations with the launch of Staycation in Almaguin! Our community partners will be working together to create itineraries that will be featured on a Staycation website. The website will include partnering organization promotions, links to their websites, sponsor highlights, and more!*

*The goal of this initiative is to offset the Public Health restrictions that pose a threat to the regional influx of visitors during the tourism seasons. Local residents will be encouraged to actively participate in advertised activities, events and contests, that will enhance knowledge and expertise of our regional assets at the community level. This will also encourage residents to stay in the region as opposed to travelling while the pandemic continues. As restrictions are loosened, we will have the local support, marketable material, and a brand strategy for Almaguin prepared and ready to launch as a campaign to increase visitation from outside the region. This will stimulate attention, interest and economic growth for our region and partnering organizations and sponsors.*

*We are aware that many businesses and organizations may not offer tourism capacities, which is why we are offering the opportunity to contribute as a sponsor. If you would like to be featured as a sponsoring organization, please contact one of our ACED team members to find out how we can work together in keeping our community safe while stimulating economic growth within the region.*

*We're looking forward to hearing from you!*

*Sincerely, The ACED team*



## INVITATION LETTER TO COORDINATORS

*Dear:*

*We are excited to announce an opportunity to volunteer as a Coordinator for an initiative with the Almaguin Community Economic Department (ACED) to promote Public Health recommendations with the launch of Staycation in Almaguin! Our community partners will be working together to create itineraries that will be featured on a Staycation website. The website will include partnering organization promotions, links to their websites, sponsor highlights, and more!*

*The goal of this initiative is to offset the Public Health restrictions that pose a threat to the regional influx of visitors during the tourism seasons. Local residents will be encouraged to actively participate in advertised activities, events and contests, that will enhance knowledge and expertise of our regional assets at the community level. This will also encourage residents to stay in the region as opposed to travelling while the pandemic continues. As restrictions are loosened, we will have the local support, marketable material, and a brand strategy for Almaguin prepared and ready to launch as a campaign to increase visitation from outside the region. This will stimulate attention, interest and economic growth for our region and partnering organizations and sponsors.*

*We are aware that Almaguin hosts many eager and well-connected community members who are passionate about improving the well-being of our region. This is why we are offering the opportunity to contribute as a Coordinator. If you would like to be involved as a Coordinator, please contact one of our Staycation in Almaguin Administration members to find out how we can work together in keeping our community safe while stimulating economic growth within the region. We'll send you a guide to make it easy to organize, communicate the initiative and data collection needs to any of your connections who are interested in joining us to encourage local residents to explore what Almaguin has to offer, and prepare your own personalized itinerary tailored to your favorite village or municipality!*

*We're looking forward to hearing from you!*

*Sincerely, The ACED team*



## SAMPLE GUIDE FOR COORDINATORS

Each week will feature a place or activity that includes an itinerary of locations to visit. These itineraries can be accessed online or downloaded as a pdf for print. A maximum of 15 locations can be included for each weekly feature. Itineraries can feature:

- Day Trips
- 2 Day road trips (1 or 2 night stay included)
- Multi-day road trip (3 nights or longer and can connect to other destinations)

**The target audiences can be:**

- Outdoor Avids
- Wellness Advocates
- Arts, Cultural and Heritage Enthusiasts
- Foodies and Environmentalists
- Youth

Each coordinator can contribute one municipal or town itinerary inclusive of location found in each of the five categories, and a second itinerary of descriptions for activities in representative locations that will connect with other areas. Categories can be found for the municipal or town itinerary below:



## COORDINATOR PLANNING TEMPLATE

Township	Activities (healthy lifestyle)	Connectedness (Inclusive initiatives, health and wellbeing services or activities)	Engagement (Activities involving any age or interest)	Green (healthy and sustainable environment)	Youth (Positive development or enhancement of youth experiences)
Montelth/McMurrich	Ex. Biking the seguin trail				Ex. Events at the arena or Community Centre
Perry		Ex. Meditation on the Beach			
Kearney			Ex. Regata		
Armour		Ex. CAMH events			
Ryerson			Ex. Harvest Festival	Ex. Sterling Farm	
Magnetawan					Ex. Clubs and events at the Lion's Park
Burk's Falls		Ex. Burk's Falls Library Book Club			Ex. Dungeons and Dragons nights at the Library
Strong	Ex. Locations for rapelling or climbing				
Joly					
Sundridge					Ex. Splash Pad
Machar	Ex. Golfing at Eagle Lake		Ex. Rentals and tours from Eagle Narrows		
South River		Ex. Northern Edge wellness retreat			
Ballantyne		Ex. Dining at Feast ON establishment: Broken Paddle Patio		Ex. Understanding conservation areas	
Powassan		Ex. Event through the Health Centre			

When completing the municipal/community guide, please add as many activities or places to each column as possible. These can then be used to create an itinerary that lists all of the places in the chart, where to go, what they offer and how to get there. Any participants can be sent a data collection sheet as a guide to gather information to include in the itinerary.

For activities, we will be providing a list of activity-specific information to be collected. The same guide for participants can be used to collect information from businesses offering aspects of a theme activity that can be collected and will be merged with the itineraries of surrounding communities upon submission.



## SAMPLE EVENT INFORMATION GUIDE FOR PARTICIPANTS

Businesses, organizations, or clubs will provide the following information to their coordinator for an itinerary to be developed and businesses to be featured on the webpage.

<b>Business Name/Event</b>	
<b>Business Phone Number/Partners</b>	
<b>Business Address/Location</b>	
<b>Business/Event Operating Hours</b>	
<b>Business/Contact Email</b>	
<b>Business/Event Website</b>	
<b>Business/Event Description</b>	
<b>Owner/Contact Name</b>	
<b>Contact Phone Number</b>	
<b>Contact Email</b>	
<b>Photos</b>	
<b>Health and Safety Measures for Public Adherence</b>	

Please complete the following information to the best of your knowledge and return it to: *(insert email address of the coordinator)* by Monday April 12, 2021 to have your submission included in Staycation in Almaguin!



## SAMPLE PHOTOGRAPHY AND VIDEOGRAPHY RELEASE FORM

*Please note that this sample may not capture all liability concerns pertaining to the collection of content that includes individuals, personal property or other sensitive information. Additional information may need to be collected based on the nature of the content.*

I, \_\_\_\_\_, hereby grant permission to Almaguin Community Economic Development, and public sector partners, the rights of my image(s), in video or still, and of the likeness and sound of my voice as recorded on audio or video tape without payment or any other consideration. I understand that my image(s) may be edited, copied, exhibited, published, or distributed and waive the right to inspect or approve the finished product wherein my likeness appears. Additionally, I waive any right to royalties or other compensation arising or related to the use of my image or recording. I also understand that this material may be used in diverse settings within an unrestricted geographic area.

Photographic, audio or video recordings may be used for public sector marketing purposes which may include but is not limited to: Presentations, Courses, Online/Internet Videos, Media, News (Press). **Images WILL NOT be permitted for use in FOR profit advertising unless approved by the provider.**

By signing this release, I understand this permission signifies that photographic or video recordings of me may be electronically displayed via the Internet or in the public educational setting.

There is no time limit on the validity of this release nor is there any geographic limitation on where these materials may be distributed. I acknowledge that I will not be consulted prior to the use of the images on a per-use basis.

By signing this release, I acknowledge that I have completely read and fully understand the above release and agree to be bound thereby. I hereby release any and all claims against any person or organization utilizing this material for regional promotional purposes.

Full Name \_\_\_\_\_

Street Address/P.O. Box \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email Address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

If this release is obtained from a presenter, or includes persons, under the age of 19, then the signature of that presenter's parent or legal guardian is also required.

Parent/Guardian Signature \_\_\_\_\_ Date \_\_\_\_\_



28 Municipal Lane,  
P.O. Box 1120, Sundridge, Ontario P0A 1Z0  
705-384-5819 Fax 705-384-5892  
[www.strongtownship.com](http://www.strongtownship.com)

Township of Strong Council Resolution  
March 23, 2021 Regular Meeting  
7.0 Report of Committees

**7.3 Almaguin Community Economic Development Committee – March 15**

**7.3.1 Staycation Proposal**

**R2021-089**

**Moved By: Jason Cottrell**

**Seconded by: Jody Baillie**

Be it resolved that the Township of Strong have hereby read and received the Staycation in Almaguin Proposal; and

That Council approve a \$1,900.00 financial contribution to be allocated from COVID-19 funding.

**Carried**

**RESOLUTION NO. 2021 –**

**APRIL 07, 2021**

**Moved by:** \_\_\_\_\_

**Seconded by:** \_\_\_\_\_

**WHEREAS**, the Municipality of Magnetawan is within the district of the North Bay Parry Sound District Health Unit (Health Unit);

**AND WHEREAS**, the Health Unit received its first allocation of vaccine more than a month and a half later than Southern Ontario and Ottawa health regions;

**AND WHEREAS**, vaccine allocation for the Health Unit has not increased over time to compensate for the delay in provision of the first vaccine allocation;

**AND WHEREAS**, COVID-19 transmission rates in Northern Ontario, as evidenced by the effective reproduction numbers, are among the highest in the province;

**AND WHEREAS**, due to the vaccine allocation, the Health Unit is still in phase 1 of the rollout while public health unit regions in Southern Ontario and Ottawa are in phase 2;

**AND WHEREAS**, 26.5% of the population in the Parry Sound District and 22.4% of the population in the Nipissing District are aged 65 years or older, compared to 16.7% for all of Ontario (2016 Census); and

**AND WHEREAS**, the delay in the Health Unit vaccine allocations is causing increasing inequities in the booking of COVID-19 vaccination clinics;

**AND WHEREAS**, due to the vaccine allocation, Indigenous populations have not received their required allocation.

**NOW THEREFORE BE IT RESOLVED**, that the Council of the Municipality of Magnetawan request that the vaccine allocation be prioritized to public health unit regions that are still in phase 1 to enable them to catch up to those regions in Southern Ontario and Ottawa;

**AND FURTHERMORE BE IT RESOLVED**, that this motion be forwarded to the Honourable Doug Ford, Premier of Ontario, the Honourable Christine Elliot, Minister of Health, Vic Fedeli, MPP – Nipissing, Norm Miller, MPP – Parry Sound-Muskoka, John Vanthof, MPP – Timiskaming-Cochrane, Mayors/Reeves within the North Bay Parry Sound District Health Unit district, Ontario Boards of Health, and the Association of Local Public Health Agencies.

Carried \_\_\_\_\_ Defeated \_\_\_\_\_ Deferred \_\_\_\_\_

\_\_\_\_\_  
Sam Dunnett, Mayor

Recorded Vote Called by: \_\_\_\_\_

Recorded Vote

Member of Council	Yea	Nay	Absent
Brunton, Tim			
Hetherington, John			
Kneller, Brad			
Smith, Wayne			
Mayor: Dunnett, Sam			



*Knowing our heritage  
we will build our future*

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to set tax ratios for municipal purposes in the year 2021**

**WHEREAS** Section 308 (4) of *the Municipal Act, 2001, S.O 2001, C.25*, as amended, provides that a single-tier municipality shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

**1. THAT** the following tax ratios shall apply for the taxation year 2021:

Residential property class	1.000000
Multi-residential property class	2.000000
Commercial occupied property class	1.150588
Commercial vacant units property class	1.150588
Industrial occupied property class	1.099934
Industrial vacant units property class	1.099934
Landfill class	6.607119
Farm property class	0.250000
Managed forest property class	0.250000

**2. THAT** for the purpose of this By-law, the commercial property class includes all commercial office property, shopping centre property, and parking lot property, and the industrial property class includes all large industrial property

**3. THAT** this By-law shall come into force and effect on the date of its passing

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April, 2021

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to set and levy the rates of taxation for the year 2021**

---

**WHEREAS** it is necessary for the Council of the Municipality of Magnetawan pursuant to the *Municipal Act, 2001, S.O. , c.25*, as, amended, to raise certain sums for the 2021 taxation year.

**AND WHEREAS** all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provision of the *Assessment Act* subject to appeals at present before the District Court and the Ontario Municipal Board;

**AND WHEREAS** “Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Landfill Assessment”, “Farmland Assessment” and “Managed Forest Assessment”, as defined in the *Assessment Act* as amended by the *Fair Municipal Finance Act, 1997* and further amended by Regulations, have been determined on the basis of the property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2021 taxation year have been established by By-law No. 2021 - \_\_ of the Municipality of Magnetawan;

**AND WHEREAS** the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act, 2001, S.O. c.25*, as amended and in the manner outlined;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

- 1) **THAT** the 2021 current municipal budget be adopted in the following amounts:

Expenditures	Municipal	\$ 8,751,935
Public/Separate	Education	<u>\$1,124, 339</u>
<b>TOTAL:</b>		<b>\$ 9,876,274</b>
Revenue		\$ 3,634,528
Taxation	General Portion	\$ 5,117,407
Taxation	School Portion	<u>\$ 1,124,339</u>
<b>TOTAL:</b>		<b>\$9,876,274</b>

- 2) **THAT** for the year 2021, the Municipality of Magnetawan shall levy the following rates of taxation per current value assessment:

**MAP DIVISION 010, 030, 040 (former Chapman, Croft, Spence):**

<b>Residential/Farm Assessment:</b>	Education	0.00153000
	General	<u>0.00724042</u>
	<b>TOTAL:</b>	<b>0.00877042</b>
<b>Commercial Assessment Occupied:</b>	Education	0.00709582
	General	<u>0.00833074</u>
	<b>TOTAL:</b>	<b>0.01542656</b>
<b>Commercial Assessment Vacant:</b>	Education	0.00709582
	General	<u>0.00583152</u>
	<b>TOTAL:</b>	<b>0.01292734</b>
<b>Commercial Assessment New Construction</b>	Education	0.00709582
	General	<u>0.00833074</u>
	<b>TOTAL:</b>	<b>0.01542656</b>
<b>Industrial Assessment Occupied:</b>	Education	0.00969327
	General	<u>0.00796398</u>
	<b>TOTAL:</b>	<b>0.01765725</b>
<b>Industrial Assessment Vacant:</b>	Education	0.00969327
	General	<u>0.00517659</u>
	<b>TOTAL:</b>	<b>0.01486986</b>
<b>Landfill Assessment:</b>	Education	0.00880000
	General	<u>0.04783832</u>
	<b>TOTAL:</b>	<b>0.05663832</b>
<b>Farmland Assessment:</b>	Education	0.00038250
	General	<u>0.00181011</u>
	<b>TOTAL:</b>	<b>0.00219261</b>
<b>Managed Forest Assessment:</b>	Education	0.00038250
	General	<u>0.00181011</u>
	<b>TOTAL:</b>	<b>0.00219261</b>

**MAP DIVISION 020 (Village of Magnetawan):**

<b>Residential/Farm Assessment:</b>	Education	0.00153000
	General	0.00724042
	Special Area Rate	<u>0.00128404</u>
	<b>TOTAL:</b>	<b>0.01005446</b>
<b>Multi Residential Assessment:</b>	Education	0.00153000
	General	0.01448084
	Special Area Rate	<u>0.00256808</u>
	<b>TOTAL:</b>	<b>0.01857892</b>

<b>Commercial Assessment Occupied</b>	Education	0.00709582
	General	0.00833074
	Special Area Rate	<u>0.00147740</u>
	<b>TOTAL:</b>	<b>0.01690396</b>
<b>Commercial Assessment Vacant</b>	Education	0.00709582
	General	0.00583152
	Special Area Rate	<u>0.00103418</u>
	<b>TOTAL:</b>	<b>0.01396152</b>
<b>Commercial Assessment - New Construction</b>	Education	0.00709582
	General	0.00833074
	Special Area Rate	<u>0.00147740</u>
	<b>TOTAL</b>	<b>0.01690396</b>
<b>Farmland Assessment</b>	Education	0.00038250
	General	0.00181011
	Special Area Rate	<u>0.00032101</u>
	<b>TOTAL:</b>	<b>0.00251362</b>

**Note: Special Area Costs for Map Division 020 consist of Garbage Collection and Recycling Pick-Up.**

- 3) **THAT** the real property taxes imposed pursuant to the provision of this by-law shall become due and payable on September 24, 2021 and November 24, 2021.

**A penalty shall be charged as follows: 1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.**

- 4) **THAT** the Treasurer/Tax Collector of the Corporation of the Municipality of Magnetawan shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such person(s) pursuant to the provisions of the by-law.
- 5) **THAT** the Treasurer/Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this by-law.

For payments in lieu of taxes due to the Municipality of Magnetawan under the *Municipal Act, 2001, S.O., c.25*, as amended, the actual amount due to the Municipality of Magnetawan will be based on the assessment rolls and the municipal rates of taxation for the year 2020.

- 6) **THAT** the 2021 municipal budget outlined on the attached Appendix 'A' be and is hereby adopted and forming part of this by-law.
- 7) **THAT** this by-law takes effect on the date adopted.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April, 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk, Kerstin Vroom

## Provisional Budget Report

Date : Mar 17, 2021 Time : 1:53 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
<b>1</b>	<b>GENERAL FUND</b>			
	Revenue			
	TAXATION: COMMERCIAL			
1-3-1003-2071	COMMERCIAL: PIL General	0	-8,860	0
1-3-1003-2140	COMMERCIAL: PIL, Taxable Tenant	0	-476	0
1-3-1003-2170	COMMERCIAL: Taxable	0	-62,711	0
1-3-1003-2190	COMMERCIAL: Vacant	0	-1,954	0
	Total TAXATION: COMMERCIAL	0	-74,001	0
	TAXATION: FARMLAND			
1-3-1006-2170	FARMLAND: Taxable	0	-11,062	0
	Total TAXATION: FARMLAND	0	-11,062	0
	TAXATION: LANDFILL			
1-3-1008-2071	LANDFILL: PIL General	0	-167	0
	Total TAXATION: LANDFILL	0	-167	0
	TAXATION: INDUSTRIAL			
1-3-1009-2170	INDUSTRIAL: Taxable	0	-2,605	0
	Total TAXATION: INDUSTRIAL	0	-2,605	0
	TAXATION: MULTI-RES			
1-3-1013-2170	MULTI-RES: Taxable	0	-7,429	0
	Total TAXATION: MULTI-RES	0	-7,429	0
	TAXATION: RESIDENTIAL			
1-3-1018-2071	RESIDENTIAL: PIL General	0	-2,100	0
1-3-1018-2140	RESIDENTIAL: PIL, Taxable Tenant	0	-3,236	0
1-3-1018-2170	RESIDENTIAL: Taxable	0	-4,968,104	0
	Total TAXATION: RESIDENTIAL	0	-4,973,440	0
	TAXATION: MANAGED FORESTS			
1-3-1020-2170	MANAGED FORESTS: Taxable	0	-9,838	0
	Total TAXATION: MANAGED FOREST	0	-9,838	0
	SUPPLEMENTAL TAXATION: COMMERCIAL			
1-3-1103-2170	SUPP COMMERCIAL: Taxable	0	-6,367	0
	Total SUPPLEMENTAL TAXATION: C	0	-6,367	0
	SUPPLEMENTAL TAXATION: FARMLAND			
1-3-1106-2170	SUPP FARMLAND: Taxable	0	-781	0
	Total SUPPLEMENTAL TAXATION: F	0	-781	0
	SUPPLEMENTAL TAXATION: RESIDENTIAL			
1-3-1118-2071	SUPP RESIDENTIAL: PIL General	0	-5,013	0
1-3-1118-2170	SUPP RESIDENTIAL: Taxable	0	-36,885	0
	Total SUPPLEMENTAL TAXATION: R	0	-41,898	0
	GENERAL TAXES			
1-3-1250-3016	GENERAL - Area Rating Taxation	-49,360	-46,524	-45,840
	Total GENERAL TAXES	-49,360	-46,524	-45,840
	TAXES - ENGLISH PUBLIC SCHOOL			
1-3-1255-3000	ENG. PUB; SCH - Tax Levy	0	-1,080,003	0

## Provisional Budget Report

Date : Mar 17, 2021

Time : 1:53 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-3-1255-3005	ENG PUB. SCH - Tax Supps & Omits	0	-10,848	0
1-3-1255-3012	ENG PUB. SCH - Tax Payments in Lieu	0	-1,123	0
Total TAXES - ENGLISH PUBLIC S		0	-1,091,974	0
TAXES - ENGLISH SEPARATE SCHOOL				
1-3-1256-3000	ENG. SEP. SCH. - Tax Levy	0	-17,589	0
Total TAXES - ENGLISH SEPARATE		0	-17,589	0
TAXES - FRENCH PUBLIC SCHOOL				
1-3-1257-3000	FR. PUB SCH. - Tax Levy	0	-7,250	0
Total TAXES - FRENCH PUBLIC SC		0	-7,250	0
TAXES - FRENCH SEPARATE SCHOOL				
1-3-1258-3000	FR. SEP. SCH. - Tax Levy	0	-9,582	0
Total TAXES - FRENCH SEPARATE		0	-9,582	0
PENALTIES & INTEREST				
1-3-1400-7130	TREAS - Penalties & Interest	-71,000	-77,055	-67,000
Total PENALTIES & INTEREST		-71,000	-77,055	-67,000
UNCONDITIONAL GRANTS				
1-3-1500-5030	TREAS - Ont. Municipal Partnership Fund	-1,121,700	-1,107,400	-1,107,400
1-3-1500-5035	TREAS - Mun. Modernization System Grant	0	-50,090	0
Total UNCONDITIONAL GRANTS		-1,121,700	-1,157,490	-1,107,400
CONDITIONAL GRANTS				
1-3-1600-5015	Federal Govt-Canada Day Grant	0	0	-1,600
1-3-1600-5018	Federal Govt-Museum Covid 19 Relief Gran	0	-5,000	0
1-3-1600-5019	Federal Govt-CTAF Grant	0	-7,688	0
1-3-1600-5025	FCM Grant - Municipal Asset Mgmt Progr	-26,000	0	0
1-3-1600-5040	Prov Govt-Safe Restart Grant	-62,725	-271,100	0
1-3-1600-5045	Prov Govt - Wage Subsidy - SJS	-16,500	-21,154	0
1-3-1600-5077	Prov Govt - OCIF	-68,261	-68,544	-68,261
1-3-1600-5078	Prov Govt - OCLIF	0	0	-11,647
1-3-1600-5085	Prov Govt - ICIP	-100,000	0	0
1-3-1600-5087	Prov Govt - Inclusive Community Grant	-60,000	0	0
1-3-1600-5090	Ontario Stewardship Grants	-52,946	-53,444	-32,000
1-3-1600-5093	Prov Govt - CSPT Program	-3,100	-3,107	-3,734
1-3-1600-5094	Prov Govt - MTCS Grant	0	-26,245	-21,745
Total CONDITIONAL GRANTS		-389,532	-456,282	-138,987
FEES & CHARGES				
1-3-1700-7100	TREAS - Lottery Licenses/Fees	0	0	-25
1-3-1700-7102	TREAS - Tax Certificates	-3,200	-3,540	-2,000
1-3-1700-7104	TREAS - Maps  Copies  Etc.	-3,600	-2,412	-3,600
1-3-1700-7106	TREAS - Document Commissioning	-30	-27	-90
1-3-1700-7112	TREAS - Revenue - History Books	-100	-109	-100
1-3-1700-7114	TREAS - Revenue - Site Pamphlets	0	0	-20
1-3-1700-7120	TREAS - Other GG Revenues	-500	-549	-1,000
1-3-1700-7132	TREAS - Land Sales	-12,000	-60,549	-140,000
1-3-1700-7134	TREAS - Sale of 4855 Hwy 520 property	0	-563,039	-565,500

## Provisional Budget Report

Date : Mar 17, 2021

Time : 1:53 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-3-1700-7140	TREAS - Investment Income	-40,000	-54,383	-32,000
1-3-1700-7150	TREAS - Dividend Income - Lakeland	-24,800	-24,800	-25,000
1-3-1700-7160	TREAS - Rental - Communication Tower	-1,500	-1,500	-1,500
1-3-1700-7170	TREAS - Hydro re Rockwynn Landing	-170	-167	-170
1-3-1700-7172	TREAS - Hydro re Fire Hall Solar Panels	-4,800	-5,252	-4,700
1-3-1700-7180	TREAS - Other Income	0	-2,532	-2,400
<b>Total FEES &amp; CHARGES</b>		<b>-90,700</b>	<b>-718,859</b>	<b>-778,105</b>
<b>FIRE DEPARTMENT REVENUES</b>				
1-3-2000-7220	FD - 911 Revenue	-500	-548	-500
1-3-2000-7230	FD - Fire Department Revenue	0	-5,188	0
<b>Total FIRE DEPARTMENT REVENUES</b>		<b>-500</b>	<b>-5,736</b>	<b>-500</b>
<b>BUILDING REVENUES</b>				
1-3-2100-7200	CBO - Building Permits	-120,259	-134,526	-122,421
1-3-2100-7205	CBO - McMurrich/Monteith CBO Services	0	-14,276	0
1-3-2100-7210	CBO - Building Information Reports	-3,000	-5,341	-3,000
1-3-2100-7215	CBO - Abandoned Permits	-1,500	-504	-1,500
1-3-2100-7220	CBO - Double Permit Fees	-10,000	-10,110	0
1-3-2100-7225	CBO - Contra Building Revenue	0	-19,012	0
<b>Total BUILDING REVENUES</b>		<b>-134,759</b>	<b>-183,769</b>	<b>-126,921</b>
<b>BYLAW REVENUES</b>				
1-3-2200-5300	BLEO - POA Revenues	-896	-662	-10,000
1-3-2200-7210	BLEO - Dog Licenses	-600	-610	-750
1-3-2200-7215	BLEO - Bylaw Enforcement Fines	0	-500	-200
1-3-2200-7220	BLEO - Trailer Licences	-4,500	-4,597	-5,250
<b>Total BYLAW REVENUES</b>		<b>-5,996</b>	<b>-6,369</b>	<b>-16,200</b>
<b>ROADS REVENUE</b>				
1-3-3000-7300	ROADS - Road Revenues	-303,875	-398,189	-285,140
1-3-3000-7310	ROADS - Miscellaneous Revenue	0	-6,538	0
1-3-3000-7320	ROADS - Entrance Permits	-1,000	-1,190	-400
1-3-3000-7330	ROADS - Aggregate Licence Fees	-10,000	-12,945	-9,400
<b>Total ROADS REVENUE</b>		<b>-314,875</b>	<b>-418,862</b>	<b>-294,940</b>
<b>LANDFILL REVENUES</b>				
1-3-4020-7400	LF - Landfill Revenues	-17,000	-18,339	-17,000
<b>Total LANDFILL REVENUES</b>		<b>-17,000</b>	<b>-18,339</b>	<b>-17,000</b>
<b>RECYCLING REVENUES</b>				
1-3-4030-7410	RECY - Recycling Revenue	-20,000	-19,899	-16,000
1-3-4030-7420	RECY - Recycling Electronics	-1,300	-3,216	-1,700
<b>Total RECYCLING REVENUES</b>		<b>-21,300</b>	<b>-23,115</b>	<b>-17,700</b>
<b>CEMETERY REVENUE</b>				
1-3-5010-7500	CEM - Cemetery Revenue	-1,000	-1,100	-1,500
1-3-5010-7510	CEM - Interest Revenue	-1,300	-1,537	-1,300
<b>Total CEMETERY REVENUE</b>		<b>-2,300</b>	<b>-2,637</b>	<b>-2,800</b>
<b>RECREATION REVENUE</b>				
1-3-7000-7700	REC - Recreation Fees	0	0	-5,700

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL0220

Date : Mar 17, 2021

Page : 4

Time : 1:53 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-3-7000-7730	REC - Revenue-Lions Club Re Swim Lessons	-7,300	0	-7,300
1-3-7000-7745	REC - Magnetawan Locks Revenue	-800	-825	-1,000
<b>Total RECREATION REVENUE</b>		<b>-8,100</b>	<b>-825</b>	<b>-14,000</b>
<b>PARKS REVENUE</b>				
1-3-7200-7735	Revenue - Parks	-21,050	-31,334	-21,225
<b>Total PARKS REVENUE</b>		<b>-21,050</b>	<b>-31,334</b>	<b>-21,225</b>
<b>COMMUNITY CENTRE AND PAVILION REVENUE</b>				
1-3-7300-7725	Revenue- Mag Com Centre & Pavilion	-5,000	-8,317	-10,500
1-3-7300-7735	Revenue-Ahmic Community Centre	-1,000	0	-2,000
<b>Total COMMUNITY CENTRE AND PAV</b>		<b>-6,000</b>	<b>-8,317</b>	<b>-12,500</b>
<b>HERITAGE CENTRE REVENUE</b>				
1-3-7600-7520	HERITAGE - Donations	-400	-413	-300
<b>Total HERITAGE CENTRE REVENUE</b>		<b>-400</b>	<b>-413</b>	<b>-300</b>
<b>PLANNING REVENUES</b>				
1-3-8000-7800	PLN - Planning Revenue	-6,000	-8,761	-6,000
1-3-8000-7810	PLN - Encroachment Licences	-500	-1,700	-1,000
1-3-8000-7815	PLN - Access Licences	0	0	-50
<b>Total PLANNING REVENUES</b>		<b>-6,500</b>	<b>-10,461</b>	<b>-7,050</b>
<b>CAPITAL REVENUES</b>				
1-3-9000-8000	Transfer from Working Reserves	-1,115,971	0	0
1-3-9000-8001	Transfer from Asset Management Reserve	-10,500	-14,755	-20,000
1-3-9000-8003	Transfer- Community Enhancement Reserve	-175,100	-3,146	-17,500
1-3-9000-8004	Transferfrom Obligatory Reserve-Parkland	-33,718	-16,282	-65,000
1-3-9000-8007	Transfer from Landfill Rehab Reserve	0	-11,290	0
1-3-9000-8008	Transfer from Safe Restart Reserve	-29,382	0	0
1-3-9000-8009	Transfer-Museum Covid 19 Relief Reserve	-5,000	0	0
1-3-9000-8030	Previous Years Special Area Surplus	-3,785	0	-1,160
1-3-9000-8055	Gain (Loss) On Disposal of Capital Asset	0	26,739	0
<b>Total CAPITAL REVENUES</b>		<b>-1,373,456</b>	<b>-18,734</b>	<b>-103,660</b>
<b>Total Revenue</b>		<b>-3,634,528</b>	<b>-9,439,104</b>	<b>-2,772,128</b>
<b>Expense</b>				
<b>LEGISLATIVE</b>				
1-4-1000-1010	COUNCIL - Salaries and benefits	72,000	68,372	72,000
1-4-1000-1011	COUNCIL - Integrity Commissioner expenses	3,000	0	3,000
1-4-1000-1310	COUNCIL - Conferences and Seminars	7,000	6,220	15,000
1-4-1000-2010	COUNCIL - Materials and Supplies	4,000	3,791	8,200
1-4-1000-5018	COUNCIL - Donations	8,500	6,799	6,000
1-4-1000-5020	COUNCIL - Donation AHHC	6,145	0	0
<b>Total LEGISLATIVE</b>		<b>100,645</b>	<b>85,182</b>	<b>104,200</b>
<b>ELECTIONS</b>				
1-4-1100-2010	ELECTION - Materials/Supplies	170	154	0
<b>Total ELECTIONS</b>		<b>170</b>	<b>154</b>	<b>0</b>
<b>ADMINISTRATION</b>				

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-1200-1010	ADMIN - Wages and benefits	263,000	279,140	250,000
1-4-1200-1310	ADMIN - Conferences and Seminars	7,000	4,539	7,000
1-4-1200-1315	ADMIN - Training	3,000	733	7,000
1-4-1200-1320	ADMIN - Memberships	1,500	1,338	1,000
1-4-1200-2010	ADMIN - Office Supplies	8,000	8,326	5,000
1-4-1200-2015	ADMIN - Office maintenance & supplies	1,000	1,217	2,000
1-4-1200-2025	ADMIN - Health & Safety	1,000	0	0
1-4-1200-2030	ADMIN - CGIS Services	0	0	18,500
1-4-1200-2050	ADMIN - Telephone	4,500	2,973	4,500
1-4-1200-2052	ADMIN - Cell Telephone	1,500	850	1,500
1-4-1200-2120	ADMIN - Insurance	67,000	65,441	67,000
1-4-1200-2130	ADMIN - Computer expenses	15,000	24,673	20,000
1-4-1200-2135	ADMIN - Website expenses	1,500	8,948	6,000
1-4-1200-2140	ADMIN - Copying Expenses	1,800	2,320	1,800
1-4-1200-2205	ADMIN - Legal Fees Bayview Rd Gifting	2,000	1,109	0
1-4-1200-2210	ADMIN - Legal Fees-general	7,500	6,241	8,000
1-4-1200-2215	ADMIN - Legal fees-labour	10,000	12,540	7,500
1-4-1200-2220	ADMIN - Union negotiation /arbitration	25,000	4,802	2,500
1-4-1200-2225	ADMIN - HR Services	2,700	1,345	4,500
1-4-1200-2300	ADMIN - Advertising	0	779	2,500
1-4-1200-4010	ADMIN - Municipal Service Delivery Review	0	50,880	0
1-4-1200-5014	ADMIN - History Book	100	75	100
1-4-1200-7000	ADMIN - Amortization Expense	0	29,444	0
1-4-1200-8000	ADMIN - Capital Expenditures	40,000	43,277	48,700
1-4-1200-8001	ADMIN - Capital Contra Account	0	-188,975	0
1-4-1200-8012	ADMIN - Contra Interfunctional Bldg Chg	0	-8,107	0
<b>Total ADMINISTRATION</b>		<b>463,100</b>	<b>353,908</b>	<b>465,100</b>
<b>TREASURY</b>				
1-4-1300-1010	TREAS - Wages and benefits	222,000	195,335	211,000
1-4-1300-1310	TREAS - Conferences and Seminars	200	0	200
1-4-1300-1315	TREAS - Training	750	778	750
1-4-1300-1320	TREAS - Memberships	220	219	220
1-4-1300-2010	TREAS - Taxation Materials	14,000	12,945	12,000
1-4-1300-2025	TREAS - Covid 19 Safe Restart Expenses	92,107	241,618	0
1-4-1300-2027	TREAS - CTAF Grant Expenses	0	7,688	0
1-4-1300-2200	TREAS - Accounting/Audit	16,650	24,339	18,650
1-4-1300-2210	TREAS - Legal Fees	120	153	120
1-4-1300-2310	TREAS - Bank Charges	1,200	1,075	1,200
1-4-1300-2320	TREAS - Property Assessment	94,929	95,811	95,811
1-4-1300-7120	TREAS - Tax Write-Offs	11,800	14,876	11,800
1-4-1300-9001	TREAS - Transfer-Asset Mngmt Reserve	750,000	1,022,826	48,432
1-4-1300-9003	TREAS - Transfer- Com Enhancement Reserv	24,800	26,163	25,000
1-4-1300-9004	TREAS -Transfer- Elections Reserve	8,000	8,000	8,000
1-4-1300-9006	TREAS - Transfer-Landfill Closure Reserv	20,000	22,977	20,000
1-4-1300-9007	TREAS - Transfer-Landfill Rehabilitation	0	250,000	250,000

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-1300-9008	TREAS - Transfer-Safe Restart Grant Rese	0	29,382	0
1-4-1300-9009	TREAS - Transfer-Museum Covid 19 Relief	0	5,000	0
<b>Total TREASURY</b>		<b>1,256,776</b>	<b>1,959,185</b>	<b>703,183</b>
<b>ASSET MANAGEMENT</b>				
1-4-1500-1010	ASSET - Wages and benefits	25,000	3,264	10,000
1-4-1500-2010	ASSET - Materials and Supplies	2,500	3,849	2,500
1-4-1500-4010	ASSET - Contracts	32,500	0	0
<b>Total ASSET MANAGEMENT</b>		<b>60,000</b>	<b>7,113</b>	<b>12,500</b>
<b>FIRE DEPARTMENT</b>				
1-4-2000-1010	FD - Wages & Benefits-Fire Chief	93,800	130,178	88,000
1-4-2000-1310	FD - Conferences/Seminars	3,000	17	3,000
1-4-2000-1320	FD - Memberships	1,000	384	1,000
1-4-2000-2010	FD - Materials and Supplies	6,000	5,826	6,000
1-4-2000-2018	FD - PPE & Fire Supplies	0	13,604	19,000
1-4-2000-2029	FD - Hydro - 226 15th & 16th Side Rd N	500	298	500
1-4-2000-2030	FD - CGIS Services	4,500	4,468	0
1-4-2000-2052	FD - Cell Telephone	1,500	1,540	1,300
1-4-2000-2053	FD - Communications Tower	750	719	750
1-4-2000-2054	FD - Radio Maintenance & Licensing	3,500	3,364	3,500
1-4-2000-2056	FD - Radio Upgrades	12,000	2,890	3,000
1-4-2000-2058	FD - Dispatch	2,600	2,572	2,600
1-4-2000-2120	FD - Office	3,000	1,205	1,000
1-4-2000-2300	FD - Advertising	250	182	250
1-4-2000-4020	FD - Insurance	23,500	22,617	31,000
1-4-2000-7000	FD - Amortization Expense	0	51,361	0
1-4-2000-7130	FD - Equipment Repairs & Maintenance	6,800	3,623	6,800
1-4-2000-7132	FD - Equipment Replacement	14,900	7,917	8,000
1-4-2000-7134	FD - Equipment Testing	2,000	153	2,000
1-4-2000-7230	FD - MNR Fire Protection	9,000	8,538	9,000
1-4-2000-7235	FD - Fire Protection Services	0	0	3,000
1-4-2000-8000	FD - Capital Expenditures	0	16,997	180,000
1-4-2000-8001	FD - Capital Contra Account	0	-16,997	0
<b>Total FIRE DEPARTMENT</b>		<b>188,600</b>	<b>261,456</b>	<b>369,700</b>
<b>FIRE VOLUNTEERS</b>				
1-4-2001-1010	FV - Wages & Benefits-volunteer calls	70,200	47,021	70,200
1-4-2001-1310	FV - Conferences/Seminars	2,000	58	4,000
<b>Total FIRE VOLUNTEERS</b>		<b>72,200</b>	<b>47,079</b>	<b>74,200</b>
<b>FIRE TRAINING</b>				
1-4-2002-1500	FT - Regional Training	17,182	16,267	17,500
1-4-2002-2010	FT - Training expenses	7,000	2,603	2,000
1-4-2002-2054	FT - Licencing & medical tests	1,000	781	1,000
<b>Total FIRE TRAINING</b>		<b>25,182</b>	<b>19,651</b>	<b>20,500</b>
<b>FIRE PREVENTION</b>				
1-4-2003-1010	FP - Wages & benefits	0	1,950	8,500
1-4-2003-2010	FP - Prevention materials & supplies	10,000	10,172	10,000

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
<b>Total FIRE PREVENTION</b>		<b>10,000</b>	<b>12,122</b>	<b>18,500</b>
<b>FIRE MAG STATION</b>				
1-4-2005-1010	MAG STATION - Maintenance Wages	0	3,328	2,000
1-4-2005-2024	MAG STATION - Heating Fuel	3,000	2,462	2,100
1-4-2005-2030	MAG STATION - Hydro	1,500	1,242	1,500
1-4-2005-2050	MAG STATION - Telephone	3,800	2,217	3,800
1-4-2005-7140	MAG STATION - Maintenance & Repairs	4,000	3,247	4,000
<b>Total FIRE MAG STATION</b>		<b>12,300</b>	<b>12,496</b>	<b>13,400</b>
<b>FIRE AHMIC STATION</b>				
1-4-2006-1010	AHMIC STATION - Maintenance Wages	0	333	2,500
1-4-2006-2024	AHMIC STATION - Heating Fuel	1,000	759	1,000
1-4-2006-2030	AHMIC STATION - Hydro	500	3,882	500
1-4-2006-7140	AHMIC STATION - Repairs & Maintenance	4,000	1,840	4,000
1-4-2006-8000	AHMIC STATION - Capital	0	0	10,000
<b>Total FIRE AHMIC STATION</b>		<b>5,500</b>	<b>6,814</b>	<b>18,000</b>
<b>ATV &amp; MOBILE EQUIPMENT</b>				
1-4-2009-2070	ATV & MOBILE EQUIP-Repairs & Maintenance	3,000	1,231	7,000
<b>Total ATV &amp; MOBILE EQUIPMENT</b>		<b>3,000</b>	<b>1,231</b>	<b>7,000</b>
<b>FIRE TRUCK#510 - 2012 DODGE RAM 2500</b>				
1-4-2010-2022	TR510 - Fuel	2,000	3,031	4,000
1-4-2010-2070	TR510 - Repairs and testing	5,500	1,481	5,500
<b>Total FIRE TRUCK#510 - 2012 DO</b>		<b>7,500</b>	<b>4,512</b>	<b>9,500</b>
<b>FIRE TRUCK #P1 - 2003 DODGE CARAVAN</b>				
1-4-2012-2070	TRP1 - Repairs and testing	0	445	0
<b>Total FIRE TRUCK #P1 - 2003 DO</b>		<b>0</b>	<b>445</b>	<b>0</b>
<b>FIRE TRUCK #514 - TANKER</b>				
1-4-2014-2022	TR514 - Fuel	1,500	541	1,500
1-4-2014-2070	TR514 - Repairs and testing	5,000	1,123	5,000
1-4-2014-8000	TR514 - Capital	356,104	0	0
<b>Total FIRE TRUCK #514 - TANKER</b>		<b>362,604</b>	<b>1,664</b>	<b>6,500</b>
<b>FIRE TRUCK #517 - 2013 CHEVROLET EXPRESS</b>				
1-4-2017-2022	TR517 - Fuel	2,800	936	3,800
1-4-2017-2070	TR517 - Repairs and testing	5,000	3,672	5,000
<b>Total FIRE TRUCK #517 - 2013 C</b>		<b>7,800</b>	<b>4,608</b>	<b>8,800</b>
<b>FIRE TRUCK #521 - 2004 FREIGHTLINER PUMP</b>				
1-4-2021-2022	TR521 - Fuel	2,000	614	2,000
1-4-2021-2070	TR521 - Repairs and testing	3,000	1,696	3,000
<b>Total FIRE TRUCK #521 - 2004 F</b>		<b>5,000</b>	<b>2,310</b>	<b>5,000</b>
<b>FIRE TRUCK #531 - 2019 PUMPER TRUCK</b>				
1-4-2031-2022	TR531 - Fuel	2,500	1,314	2,500
1-4-2031-2070	TR531 - Repairs and testing	3,000	3,418	3,000
<b>Total FIRE TRUCK #531 - 2019</b>		<b>5,500</b>	<b>4,732</b>	<b>5,500</b>
<b>BUILDING DEPARTMENT</b>				
1-4-2100-1010	CBO - Wages and benefits	154,311	109,680	103,700

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-2100-1320	CBO - Memberships	750	154	750
1-4-2100-1410	CBO - Training	8,000	1,730	5,000
1-4-2100-2010	CBO - Materials/Supplies	1,500	1,915	1,500
1-4-2100-2030	CBO - Mileage	3,000	10,802	10,000
1-4-2100-2040	CBO - CGIS Services	4,500	4,468	0
1-4-2100-2050	CBO - Telephone	640	451	640
1-4-2100-2210	CBO - Legal Fees	25,000	19,376	25,000
1-4-2100-2300	CBO - Advertising	0	485	0
1-4-2100-2320	CBO - Interfunctional Admin Charges	0	8,452	0
<b>Total BUILDING DEPARTMENT</b>		<b>197,701</b>	<b>157,513</b>	<b>146,590</b>
<b>BUILDING- VEHICLE</b>				
1-4-2110-2022	CBO Vehicle - Fuel	5,000	0	0
1-4-2110-2070	CBO Vehicle - Repairs & Maintenance	6,000	0	0
1-4-2110-4030	CBO Vehicle - Licences	300	0	0
1-4-2110-8000	CBO Vehicle - Capital Expenditures	31,750	0	0
<b>Total BUILDING- VEHICLE</b>		<b>43,050</b>	<b>0</b>	<b>0</b>
<b>BYLAW ENFORCEMENT</b>				
1-4-2200-1010	BLEO - Wages and benefits	41,000	16,070	16,000
1-4-2200-1410	BLEO - Training	1,000	423	1,000
1-4-2200-2010	BLEO - Materials/Supplies	5,500	5,059	5,500
1-4-2200-2030	BLEO - CGIS Services	4,500	4,468	0
1-4-2200-2210	BLEO - Legal fees	7,000	1,016	7,000
<b>Total BYLAW ENFORCEMENT</b>		<b>59,000</b>	<b>27,036</b>	<b>29,500</b>
<b>COMMUNITY EMERGENCY MANAGEMENT</b>				
1-4-2400-1010	CEMC - Wages and benefits	7,000	809	7,000
1-4-2400-1410	CEMC - Training	1,000	0	1,000
1-4-2400-2010	CEMC - Materials/Supplies	5,000	0	5,000
<b>Total COMMUNITY EMERGENCY MANA</b>		<b>13,000</b>	<b>809</b>	<b>13,000</b>
<b>PROTECTION TO PERSONS &amp; PROPERTY</b>				
1-4-2500-2010	PROTECT - Policing Costs	505,270	497,431	498,538
1-4-2500-2030	PROTECT - 911	2,000	1,881	2,000
<b>Total PROTECTION TO PERSONS &amp;</b>		<b>507,270</b>	<b>499,312</b>	<b>500,538</b>
<b>COMMUNITY DEVELOPMENT</b>				
1-4-2600-1010	COM - Wages and benefits	44,000	39,054	43,400
1-4-2600-2010	COM - Materials/Supplies	2,000	230	2,000
1-4-2600-2015	COM - Events	20,000	2,030	20,000
1-4-2600-2065	COM - Regional Economic Dev Dept	10,000	8,930	7,500
1-4-2600-2210	COM - Legal fees	0	427	0
1-4-2600-2300	COM - Advertising	3,500	1,731	3,500
1-4-2600-2350	COM - Signage	3,200	3,209	3,000
1-4-2600-2400	COM - Recreation	12,500	6,802	12,500
1-4-2600-8000	COM - Capital	33,718	16,282	50,000
1-4-2600-8001	COM - Contra Capital	0	-16,282	0
<b>Total COMMUNITY DEVELOPMENT</b>		<b>128,918</b>	<b>62,413</b>	<b>141,900</b>

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL5220

Date : Mar 17, 2021

Page : 9

Time : 1:54 pm

Account Code : 1-3-1000-1010  
 To 1-4-8400-8030  
 Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
<b>BRIDGES &amp; CULVERTS</b>				
1-4-3011-1010	A - Wages and benefits	87,400	44,046	84,000
1-4-3011-2010	A - Materials/Supplies	150,000	95,659	125,000
1-4-3011-3010	A - Equipment Charges	60,000	65,616	40,000
1-4-3011-3015	A - Rented Equipment-Excavator	55,000	20,690	55,000
1-4-3011-3020	A - Rented Equipment-Other	10,200	4,253	10,000
1-4-3011-3040	A - Culvert/Bridge-Engineering	58,000	2,343	58,000
1-4-3011-8000	A - Culvert/Bridges- Capital	0	9,204	130,500
<b>Total BRIDGES &amp; CULVERTS</b>		<b>420,600</b>	<b>241,811</b>	<b>502,500</b>
<b>GRASS MOWING</b>				
1-4-3021-1010	B1 - Wages and benefits	0	65	0
1-4-3021-4010	B1 - Contracts	9,000	8,650	8,000
<b>Total GRASS MOWING</b>		<b>9,000</b>	<b>8,715</b>	<b>8,000</b>
<b>BRUSHING/TREE TRIMMING</b>				
1-4-3022-1010	B2 - Wages and benefits	15,000	13,002	18,900
1-4-3022-2010	B2 - Materials/Supplies	500	528	2,000
1-4-3022-3010	B2 - Equipment Charges	5,000	6,018	5,000
1-4-3022-3015	B2 - Rental of Chipper	5,000	3,326	10,000
1-4-3022-3030	B2- Rented Equipment-Excavator	18,000	18,420	25,000
1-4-3022-4015	B2 - Emergency Tree Felling	458	0	4,000
<b>Total BRUSHING/TREE TRIMMING</b>		<b>43,958</b>	<b>41,294</b>	<b>64,900</b>
<b>DITCHING</b>				
1-4-3023-1010	B3 - Wages and benefits	55,000	48,611	42,000
1-4-3023-2010	B3 - Materials/Supplies	0	22	0
1-4-3023-3010	B3 - Equipment Charges	35,000	54,230	25,000
1-4-3023-3015	B3 - Rented Equipment-Excavator	25,500	34,207	25,000
1-4-3023-3020	B3 - Rented Equipment-Other	0	1,267	2,000
1-4-3023-8000	B3 - Capital	8,000	0	0
<b>Total DITCHING</b>		<b>123,500</b>	<b>138,337</b>	<b>94,000</b>
<b>BEAVER PROBLEMS</b>				
1-4-3024-1010	B4 - Wages and benefits	7,300	6,839	7,000
1-4-3024-3010	B4 - Equipment Charges	5,000	5,797	1,500
<b>Total BEAVER PROBLEMS</b>		<b>12,300</b>	<b>12,636</b>	<b>8,500</b>
<b>DEBRIS &amp; LITTER PICKUP</b>				
1-4-3025-1010	B5 - Wages and benefits	217	189	550
1-4-3025-3010	B5 - Equipment Charges	550	0	550
<b>Total DEBRIS &amp; LITTER PICKUP</b>		<b>767</b>	<b>189</b>	<b>1,100</b>
<b>COLD MIX PATCHING</b>				
1-4-3031-1010	C1 - Wages and benefits	7,740	9,250	7,350
1-4-3031-2010	C1 - Materials/Supplies	18,000	15,666	15,000
1-4-3031-3010	C1 - Equipment Charges	9,000	10,433	4,000
<b>Total COLD MIX PATCHING</b>		<b>34,740</b>	<b>35,349</b>	<b>26,350</b>
<b>SWEEPING/CRACK SEALING</b>				
1-4-3032-1010	C2 - Wages and benefits	3,120	482	3,000

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-3032-3010	C2 - Equipment Charges	8,000	1,512	2,200
1-4-3032-4010	C2 - Contracts	15,000	10,577	14,000
<b>Total SWEEPING/CRACK SEALING</b>		<b>26,120</b>	<b>12,571</b>	<b>19,200</b>
<b>WATER/FLOODING</b>				
1-4-3033-1010	C3 - Wages and benefits	4,200	206	4,000
1-4-3033-3010	C3 - Equipment Charges	2,500	0	2,500
<b>Total WATER/FLOODING</b>		<b>6,700</b>	<b>206</b>	<b>6,500</b>
<b>ROAD CONSTRUCTION/ROAD REPAIR</b>				
1-4-3034-1010	C4 - Wages and benefits	5,800	6,388	3,150
1-4-3034-3010	C4 - Equipment Charges	1,570	1,218	1,540
1-4-3034-8000	C4 - Capital Projects	130,000	164,475	130,000
<b>Total ROAD CONSTRUCTION/ROAD R</b>		<b>137,370</b>	<b>172,081</b>	<b>134,690</b>
<b>CATCHBASIN VACUUMING</b>				
1-4-3035-1010	C5 - Wages and benefits	205	237	270
1-4-3035-3010	C5 - Equipment Charges	95	30	250
1-4-3035-4010	C5 - Contracts	1,640	890	5,000
<b>Total CATCHBASIN VACUUMING</b>		<b>1,940</b>	<b>1,157</b>	<b>5,520</b>
<b>DRAINAGE</b>				
1-4-3036-1010	C6 - Wages and benefits	1,964	2,034	3,200
1-4-3036-3010	C6 - Equipment Charges	601	571	1,000
1-4-3036-4010	C6 - Contracts	3,759	0	10,000
<b>Total DRAINAGE</b>		<b>6,324</b>	<b>2,605</b>	<b>14,200</b>
<b>GRAVEL PATCHING/WASHOUTS</b>				
1-4-3041-1010	D1 - Wages and benefits	13,559	13,545	12,600
1-4-3041-2010	D1 - Materials/Supplies	56,620	64,337	60,000
1-4-3041-3010	D1 - Equipment Charges	17,754	24,476	18,000
1-4-3041-4010	D1 - Contracts	7,250	18,043	20,000
<b>Total GRAVEL PATCHING/WASHOUTS</b>		<b>95,183</b>	<b>120,401</b>	<b>110,600</b>
<b>GRADING</b>				
1-4-3042-1010	D2 - Wages and benefits	16,303	18,386	18,900
1-4-3042-3010	D2 - Equipment Charges	25,384	35,580	26,000
1-4-3042-4010	D2 - Contracts	20,015	32,881	18,000
<b>Total GRADING</b>		<b>61,702</b>	<b>86,847</b>	<b>62,900</b>
<b>DUST CONTROL</b>				
1-4-3043-1010	D3 - Wages and benefits	4,809	5,726	5,300
1-4-3043-2010	D3 - Materials/Supplies	70,844	83,030	64,000
1-4-3043-3010	D3 - Equipment Charges	4,171	5,312	4,000
1-4-3043-4010	D3 - Contracts	35,620	35,798	34,000
<b>Total DUST CONTROL</b>		<b>115,444</b>	<b>129,866</b>	<b>107,300</b>
<b>GRAVEL</b>				
1-4-3045-1010	D5 - Wages and benefits	6,000	7,344	4,500
1-4-3045-2010	D5 - Materials/Supplies	190,000	168,332	186,000
1-4-3045-3010	D5 - Equipment Charges	6,120	8,705	6,000
1-4-3045-3015	D5 - Equipment Rental-Other	20,400	19,663	20,000

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL5220

Date : Mar 17, 2021

Page : 11

Time : 1:54 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-3045-4010	D5 - Contracts	72,000	72,023	70,000
<b>Total GRAVEL</b>		<b>294,520</b>	<b>276,067</b>	<b>286,500</b>
<b>SNOW PLOWING</b>				
1-4-3051-1010	E1 - Wages and benefits	58,165	52,480	75,600
1-4-3051-2010	E1 - Materials/Supplies	10,000	9,397	15,000
1-4-3051-3010	E1 - Equipment Charges	51,571	58,815	60,000
<b>Total SNOW PLOWING</b>		<b>119,736</b>	<b>120,692</b>	<b>150,600</b>
<b>SANDING/SALTING</b>				
1-4-3052-1010	E2 - Wages and benefits	28,486	26,959	35,750
1-4-3052-2010	E2 - Materials/Supplies	45,990	37,492	78,000
1-4-3052-3010	E2 - Equipment Charges	23,847	41,012	40,000
1-4-3052-4010	E2 - Contracts	20,672	20,231	16,800
<b>Total SANDING/SALTING</b>		<b>118,995</b>	<b>125,694</b>	<b>171,550</b>
<b>CULVERT THAWING</b>				
1-4-3053-1010	E3 - Wages and benefits	3,687	1,051	6,300
1-4-3053-2010	E3 - Materials/Supplies	136	0	400
1-4-3053-3010	E3 - Equipment Charges	1,232	253	2,000
<b>Total CULVERT THAWING</b>		<b>5,055</b>	<b>1,304</b>	<b>8,700</b>
<b>STANDBY</b>				
1-4-3054-1010	E4 - Wages and benefits	9,075	8,996	12,600
<b>Total STANDBY</b>		<b>9,075</b>	<b>8,996</b>	<b>12,600</b>
<b>SAFETY DEVICES</b>				
1-4-3061-1010	F - Wages and benefits	5,000	4,225	6,000
1-4-3061-2010	F - Materials/Supplies	2,000	2,103	2,000
1-4-3061-2020	F - Safety-PPE	5,000	3,457	5,300
1-4-3061-2350	F - Signage	4,000	2,794	5,000
1-4-3061-3010	F - Equipment Charges	1,020	1,456	1,000
1-4-3061-3040	F - Roadside Safety	2,500	249	2,500
1-4-3061-3050	F - Line Painting	6,000	3,322	6,000
1-4-3061-8000	F - Capital	0	5,948	7,500
<b>Total SAFETY DEVICES</b>		<b>25,520</b>	<b>23,554</b>	<b>35,300</b>
<b>ROAD PATROL</b>				
1-4-3072-1010	RP - Wages and benefits	20,000	17,192	24,000
1-4-3072-3010	RP - Equipment Charges	5,600	8,310	5,600
<b>Total ROAD PATROL</b>		<b>25,600</b>	<b>25,502</b>	<b>29,600</b>
<b>PRIVATE ROADS GRANT</b>				
1-4-3073-7500	PR - Private Road Grants	15,000	15,000	15,000
<b>Total PRIVATE ROADS GRANT</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>OVERHEAD</b>				
1-4-3101-1010	J - Wages and benefits	129,000	94,630	124,000
1-4-3101-1090	J - Vacation Pay	33,000	31,257	31,500
1-4-3101-1092	J - Stat Holidays	18,100	15,314	17,400
1-4-3101-1094	J - Sick Days	3,200	4,137	3,000
1-4-3101-1310	J - Conferences/Trade Shows	5,000	3,412	5,000

## Provisional Budget Report

Date : Mar 17, 2021

Time : 1:54 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-3101-1410	J - Training	4,000	2,599	8,500
1-4-3101-1415	J - Union costs	319	0	1,020
1-4-3101-2010	J - Materials/Supplies	7,078	6,492	8,000
1-4-3101-2024	J - Heating Fuel	10,168	8,521	11,300
1-4-3101-2030	J - Hydro	4,628	5,034	5,100
1-4-3101-2045	J - GPS monitoring and data	7,800	7,163	6,000
1-4-3101-2050	J - Telephone	995	592	1,550
1-4-3101-2052	J - Cell Telephone	1,815	1,795	2,050
1-4-3101-2053	J - Communications Equipment and Tower	1,225	917	1,000
1-4-3101-2054	J - Radio License (Base)	1,500	600	720
1-4-3101-2056	J - Digital Radios	0	26,352	30,000
1-4-3101-2080	J - Small Tools and Supplies	7,263	7,640	7,500
1-4-3101-2090	J - Loan Interest Expense- 2016 Rds Proj	18,461	21,734	21,733
1-4-3101-2110	J - Dues & Subscriptions	3,900	4,240	2,500
1-4-3101-2120	J - Office	2,500	2,484	2,000
1-4-3101-2150	J - Consulting fees	1,491	0	6,000
1-4-3101-2210	J - Legal fees	755	2,264	0
1-4-3101-2300	J - Advertising	0	0	2,000
1-4-3101-2400	J - Building Maintenance	36,400	10,073	12,000
1-4-3101-2420	J - Building Security	771	993	1,120
1-4-3101-3010	J - Equipment Charges	0	428	1,000
1-4-3101-4010	J - Contracts	10,000	23,079	32,000
1-4-3101-4020	J - Insurance	33,000	31,332	37,000
1-4-3101-5010	J - Miscellaneous	0	1,422	1,000
1-4-3101-7000	J - Amortization Expense	0	606,452	0
1-4-3101-8001	J - Capital Contra Account	0	-311,932	0
<b>Total OVERHEAD</b>		<b>342,369</b>	<b>609,024</b>	<b>381,993</b>
<b>GRADER - 2012 JOHN DEERE</b>				
1-4-3211-1010	GR - Wages and benefits	1,320	1,303	1,270
1-4-3211-2022	GR - Diesel	10,000	6,450	12,300
1-4-3211-2070	GR - Repairs	15,365	4,671	15,000
1-4-3211-8000	GR - Capital Expenditures	2,500	9,686	10,000
<b>Total GRADER - 2012 JOHN DEERE</b>		<b>29,185</b>	<b>22,110</b>	<b>38,570</b>
<b>COMPACTOR - 2003 CATERPILLAR</b>				
1-4-3213-1010	COM - Wages and benefits	0	0	1,050
1-4-3213-2022	COM - Fuel	3,060	3,445	3,000
1-4-3213-2070	COM - Repairs	1,755	799	4,500
1-4-3213-2072	COM - Floating costs	2,000	1,649	0
<b>Total COMPACTOR - 2003 CATERPI</b>		<b>6,815</b>	<b>5,893</b>	<b>8,550</b>
<b>DOZER - CASE 850K</b>				
1-4-3214-1010	DOZ - Wages and benefits	2,190	0	2,100
1-4-3214-2022	DOZ - Fuel	1,530	482	1,500
1-4-3214-2070	DOZ - Repairs	500	997	5,000
1-4-3214-8000	DOZ - Capital Expenditures	21,000	0	15,000
<b>Total DOZER - CASE 850K</b>		<b>25,220</b>	<b>1,479</b>	<b>23,600</b>

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
<b>BACK HOE #3 - 2005 CASE 580 4WD</b>				
1-4-3216-1010	BH3 - Wages and benefits	100	65	530
1-4-3216-2022	BH3 - Diesel	2,040	978	2,000
1-4-3216-2070	BH3 - Repairs	2,412	486	4,000
1-4-3216-8000	BH3 - Capital Expenditures	9,000	0	0
<b>Total BACK HOE #3 - 2005 CASE</b>		<b>13,552</b>	<b>1,529</b>	<b>6,530</b>
<b>BACK HOE #4 - 2012 JOHN DEERE 410J</b>				
1-4-3217-1010	BH4 - Wages and benefits	609	330	1,050
1-4-3217-2022	BH4 - Diesel	2,100	1,122	2,000
1-4-3217-2070	BH4 - Repairs	5,069	7,569	4,000
1-4-3217-8000	BH4 - Capital Expenditures	0	12,204	8,000
<b>Total BACK HOE #4 - 2012 JOHN</b>		<b>7,778</b>	<b>21,225</b>	<b>15,050</b>
<b>BACK HOE #5 - 2014 CASE 590</b>				
1-4-3218-1010	BH5 - Wages and benefits	500	0	530
1-4-3218-2022	BH5 - Diesel	5,800	1,372	5,000
1-4-3218-2070	BH5 - Repairs	4,279	2,380	5,000
1-4-3218-8000	BH5 - Capital Expenditures	0	16,536	20,000
<b>Total BACK HOE #5 - 2014 CASE</b>		<b>10,579</b>	<b>20,288</b>	<b>30,530</b>
<b>WHEEL LOADER - 2016 CASE</b>				
1-4-3219-1010	LOADER - Wages and benefits	367	379	530
1-4-3219-2022	LOADER - Diesel	3,060	1,574	3,000
1-4-3219-2070	LOADER - Repairs	1,600	2,427	1,000
<b>Total WHEEL LOADER - 2016 CASE</b>		<b>5,027</b>	<b>4,380</b>	<b>4,530</b>
<b>TRUCK #20 - 2017 CHEVROLET SILVERADO 150</b>				
1-4-3220-1010	TR20 - Wages and benefits	271	305	530
1-4-3220-2022	TR20 - Fuel	4,080	5,482	4,000
1-4-3220-2070	TR20 - Repairs	2,971	3,165	2,000
1-4-3220-4030	TR20 - Licences	140	120	140
<b>Total TRUCK #20 - 2017 CHEVROL</b>		<b>7,462</b>	<b>9,072</b>	<b>6,670</b>
<b>TRUCK #21 - 2012 DODGE 2500 4X4 PICKUP</b>				
1-4-3221-1010	TR21 - Wages and benefits	356	320	1,050
1-4-3221-2022	TR21 - Fuel	6,120	2,775	6,000
1-4-3221-2070	TR21 - Repairs	200	7,961	12,000
1-4-3221-4030	TR21 - Licences	270	265	270
1-4-3221-8000	TR21 - Capital Expenditures	76,665	0	0
<b>Total TRUCK #21 - 2012 DODGE 2</b>		<b>83,611</b>	<b>11,321</b>	<b>19,320</b>
<b>TRUCK #22 - 2016 FREIGHTLINER TANDEM</b>				
1-4-3222-1010	TR22 - Wages and benefits	810	490	2,100
1-4-3222-2022	TR22 - Diesel	13,260	8,619	13,000
1-4-3222-2070	TR22 - Repairs	6,660	4,868	7,000
1-4-3222-4030	TR22 - Licences	2,180	2,144	2,180
<b>Total TRUCK #22 - 2016 FREIGHT</b>		<b>22,910</b>	<b>16,121</b>	<b>24,280</b>
<b>TRUCK #24 - 2012 INTERNATIONAL TANDEM</b>				
1-4-3224-1010	TR24 - Wages and benefits	800	3,338	2,100

## Provisional Budget Report



Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-3224-2022	TR24 - Diesel	5,024	4,845	8,000
1-4-3224-2070	TR24 - Repairs	500	16,296	15,000
1-4-3224-4030	TR24 - Licences	1,800	1,765	1,800
1-4-3224-8000	TR24 - Capital Expenditures	24,000	0	0
<b>Total TRUCK #24 - 2012 INTERNA</b>		<b>32,124</b>	<b>26,244</b>	<b>26,900</b>
<b>TRUCK #25 - 2012 INTERNATIONAL TANDEM</b>				
1-4-3225-1010	TR25 - Wages and benefits	0	45	0
<b>Total TRUCK #25 - 2012 INTERNA</b>		<b>0</b>	<b>45</b>	<b>0</b>
<b>TRUCK #27 - 2014 FREIGHTLINER TANDEM</b>				
1-4-3227-1010	TR 27 - Wages and benefits	2,080	1,331	2,000
1-4-3227-2022	TR 27 - Diesel	13,260	11,425	13,000
1-4-3227-2070	TR27 - Repairs	10,000	8,318	8,000
1-4-3227-4030	TR27 - Licences	1,840	1,765	1,800
1-4-3227-8000	TR27 - Capital Expenditures	0	8,711	8,000
<b>Total TRUCK #27 - 2014 FREIGH</b>		<b>27,180</b>	<b>31,550</b>	<b>32,800</b>
<b>TRUCK #28 - 2018 WESTERN STAR</b>				
1-4-3228-1010	TR28 - Wages and benefits	1,407	518	2,500
1-4-3228-2022	TR28 - Diesel	12,240	10,196	12,000
1-4-3228-2070	TR28 - Repairs	6,300	5,343	13,000
1-4-3228-4030	TR28 - Licences	2,000	1,841	2,000
1-4-3228-8000	TR28 - Capital Expenditures	0	0	8,000
<b>Total TRUCK #28 - 2018 WESTERN</b>		<b>21,947</b>	<b>17,898</b>	<b>37,500</b>
<b>TRUCK #29 - 2019 WESTERN STAR</b>				
1-4-3229-1010	TR29 - Wages and benefits	888	611	2,100
1-4-3229-2022	TR29 - Diesel	13,260	11,030	13,000
1-4-3229-2070	TR29 - Repairs	5,922	3,426	10,000
1-4-3229-4030	TR29 - Licences	2,000	1,841	2,200
1-4-3229-8000	TR29 - Capital Expenditures	10,000	0	0
<b>Total TRUCK #29 - 2019 WESTERN</b>		<b>32,070</b>	<b>16,908</b>	<b>27,300</b>
<b>STEAM JENNY</b>				
1-4-3232-1010	SJ1 - Wages and benefits	107	0	420
1-4-3232-2022	SJ1 - Fuel	610	126	600
1-4-3232-2070	SJ1 - Repairs	117	0	250
<b>Total STEAM JENNY</b>		<b>834</b>	<b>126</b>	<b>1,270</b>
<b>WATER TANK</b>				
1-4-3234-1010	WT - Wages and benefits	542	763	1,050
1-4-3234-2022	WT - Fuel	70	56	0
1-4-3234-2070	WT - Repairs	600	15,048	17,000
<b>Total WATER TANK</b>		<b>1,212</b>	<b>15,867</b>	<b>18,050</b>
<b>BROOM</b>				
1-4-3236-2070	BROOM - Repairs and Maintenance	3,000	0	0
<b>Total BROOM</b>		<b>3,000</b>	<b>0</b>	<b>0</b>
<b>FLOAT</b>				
1-4-3240-1010	FL - Wages and benefits	459	1,226	520

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL3220

Date : Mar 17, 2021

Page : 15

Time : 1:54 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-3240-2070	FL - Repair Parts	1,500	2,076	2,000
	<b>Total FLOAT</b>	<b>1,959</b>	<b>3,302</b>	<b>2,520</b>
	<b>PARKING LOT</b>			
1-4-3700-1010	PARKING - Wages and benefits	1,300	1,228	1,300
1-4-3700-2010	PARKING - Materials and Supplies	500	354	500
1-4-3700-3010	PARKING - Equipment Charges	1,000	765	1,000
	<b>Total PARKING LOT</b>	<b>2,800</b>	<b>2,347</b>	<b>2,800</b>
	<b>STREETLIGHTS</b>			
1-4-3800-5012	STREET - Magnetawan Street Lights	20,000	13,003	20,000
1-4-3800-5014	STREET - Ahmic Harbour Street Light	1,000	540	2,000
1-4-3800-5016	STREET - Rockwynn Landing Light	400	335	400
1-4-3800-7000	STREET - Amortization Expense	0	8,362	0
	<b>Total STREETLIGHTS</b>	<b>21,400</b>	<b>22,240</b>	<b>22,400</b>
	<b>SIDEWALKS</b>			
1-4-3900-1010	SIDEWALKS - Wages and benefits	7,000	7,700	7,500
1-4-3900-2010	SIDEWALKS - Materials/Supplies	130	107	250
1-4-3900-2400	SIDEWALKS - Equipment Repairs	0	0	100
1-4-3900-3010	SIDEWALKS - Equipment Charges	3,000	2,643	2,800
1-4-3900-7000	SIDEWALKS - Amortization Expense	0	4,280	0
	<b>Total SIDEWALKS</b>	<b>10,130</b>	<b>14,730</b>	<b>10,650</b>
	<b>GARBAGE COLLECTION</b>			
1-4-4010-4010	GARBAGE - Contracts	26,520	20,884	26,000
	<b>Total GARBAGE COLLECTION</b>	<b>26,520</b>	<b>20,884</b>	<b>26,000</b>
	<b>LANDFILL</b>			
1-4-4020-1010	LF - Wages and benefits	99,000	112,297	95,000
1-4-4020-1090	LF - Vacation Pay	4,000	3,858	3,800
1-4-4020-1092	LF - Stat Holidays	3,400	2,850	3,300
1-4-4020-1094	LF - Sick Days	1,400	1,356	720
1-4-4020-1410	LF - Training	550	100	550
1-4-4020-1415	LF - Union costs	150	0	150
1-4-4020-2010	LF - Materials/Supplies	16,454	9,727	10,000
1-4-4020-2020	LF - Latrine Rentals/Cleaning	2,600	1,832	2,500
1-4-4020-2024	LF - Propane Heat	820	596	800
1-4-4020-2052	LF - Cell Telephone	900	762	880
1-4-4020-2400	LF - Repairs & Maintenance	1,600	1,054	1,500
1-4-4020-2420	LF - Landfill Surveillance	1,275	973	1,250
1-4-4020-3010	LF - Equipment Charges	31,700	56,856	30,000
1-4-4020-3040	LF - Engineering fees	5,000	11,290	0
1-4-4020-4010	LF - Contracts	5,100	1,021	5,100
1-4-4020-4020	LF - Insurance	3,130	3,036	3,060
1-4-4020-4022	LF - Mattress/Misc item disposal bin	50,000	64,882	45,000
1-4-4020-5020	LF - Monitoring Well Costs-Croft	13,000	12,750	12,000
1-4-4020-5025	LF - Monitoring Well Costs-Chapman	16,320	15,147	16,000
1-4-4020-5030	LF - Closure Costs - Croft	0	8,500	0
1-4-4020-5035	LF - Closure Costs - Chapman	0	33,500	0

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL5220

Date : Mar 17, 2021

Page : 16

Time : 1:54 pm

Account Code : 1-3-1000-1010  
 To 1-4-8400-8030  
 Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-4020-7000	LF - Amortization Expense	0	64,852	0
1-4-4020-8000	LF - Capital Expenditures	43,000	15,205	0
1-4-4020-8001	LF - Capital Contra Account	0	-57,205	0
<b>Total LANDFILL</b>		<b>299,399</b>	<b>365,239</b>	<b>231,610</b>
<b>RECYCLING</b>				
1-4-4030-1010	RECY - Wages and benefits	54,600	66,643	52,500
1-4-4030-1090	RECY - Vacation Pay	2,120	1,809	2,040
1-4-4030-1092	RECY - Stat Holidays	2,160	2,285	2,080
1-4-4030-1094	RECY - Sick Days	370	362	225
1-4-4030-1410	RECY - Training	550	0	550
1-4-4030-2010	RECY - Materials/Supplies	2,100	2,232	2,050
1-4-4030-2015	RECY - Latrine Rentals/Cleaning	2,600	1,992	2,250
1-4-4030-2024	RECY - Propane Heat	630	451	620
1-4-4030-2052	RECY - Cell Telephone	460	464	450
1-4-4030-2400	RECY - Repairs & Maintenance	1,000	960	510
1-4-4030-2420	RECY - Landfill Surveillance	1,275	973	1,250
1-4-4030-3010	RECY - Equipment Charges	8,160	13,006	8,000
1-4-4030-4010	RECY - Contracts	0	407	0
1-4-4030-4012	RECY - Recycling Curbside	24,000	23,016	23,500
1-4-4030-4014	RECY - Recycling Depot	60,000	63,366	60,000
1-4-4030-4018	RECY - Household Hazardous Waste Depot	13,500	23,599	18,000
1-4-4030-4020	RECY - Insurance	3,060	3,036	2,860
1-4-4030-4021	RECY - Electronics	0	0	510
1-4-4030-7000	RECY - Amortization Expense	0	5,825	0
1-4-4030-8000	RECY - Capital Expenditures	155,500	0	25,000
<b>Total RECYCLING</b>		<b>332,085</b>	<b>210,426</b>	<b>202,395</b>
<b>WATER SYSTEMS</b>				
1-4-4300-1010	W-SYS - Wages and benefits	4,600	4,507	5,000
1-4-4300-2010	W-SYS - Materials/Supplies	5,000	3,865	5,500
1-4-4300-3010	W-SYS - Equipment Charges	500	983	575
<b>Total WATER SYSTEMS</b>		<b>10,100</b>	<b>9,355</b>	<b>11,075</b>
<b>CEMETERY</b>				
1-4-5010-1010	CEM - Wages and benefits	19,690	18,753	16,000
1-4-5010-2010	CEM - Materials/Supplies	1,000	304	1,000
1-4-5010-2210	CEM - Legal Fees	2,000	154	3,000
1-4-5010-2400	CEM - Repairs & Maintenance	1,000	712	1,000
1-4-5010-3010	CEM - Equipment Charges	1,500	1,980	1,500
1-4-5010-4020	CEM - Insurance	700	585	700
1-4-5010-7000	CEM - Amortization Expense	0	1,932	0
1-4-5010-8000	CEM - Capital Expenditures	25,000	0	5,000
<b>Total CEMETERY</b>		<b>50,890</b>	<b>24,420</b>	<b>28,200</b>
<b>HOMES FOR THE AGED</b>				
1-4-6010-2010	HOME - Eastholme	253,122	211,589	211,589
<b>Total HOMES FOR THE AGED</b>		<b>253,122</b>	<b>211,589</b>	<b>211,589</b>
<b>SOCIAL/FAMILY SERVICES</b>				

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-6200-2710	SOCIAL - DSSAB	302,958	303,019	303,019
1-4-6200-5020	SOCIAL - Friendship Club	9,838	9,838	9,838
1-4-6200-7000	SOCIAL - Amortization Expense	0	1,377	0
1-4-6200-8000	SOCIAL - Capital Expenditures	18,825	0	0
<b>Total SOCIAL/FAMILY SERVICES</b>		<b>331,621</b>	<b>314,234</b>	<b>312,857</b>
<b>BUILDING - 28 CHURCH ST RENTAL</b>				
1-4-6300-1010	RENTAL - Wages and benefits	1,000	1,018	550
1-4-6300-2010	RENTAL - Materials/Supplies	2,000	1,900	1,000
1-4-6300-2030	RENTAL - Hydro	2,000	2,263	1,500
1-4-6300-3010	RENTAL - Equipment Charges	200	215	200
1-4-6300-4020	RENTAL - Insurance	800	717	360
1-4-6300-8000	RENTAL - Capital Expenditures	71,000	960	0
<b>Total BUILDING - 28 CHURCH ST</b>		<b>77,000</b>	<b>7,073</b>	<b>3,610</b>
<b>BUILDING - 4855 HWY 520</b>				
1-4-6350-1010	BUILDING - Wages and benefits	0	286	300
1-4-6350-2010	BUILDING - Materials/Supplies	0	0	100
1-4-6350-2024	BUILDING - Heating Fuel	0	2,322	700
1-4-6350-2030	BUILDING - Hydro	0	476	100
1-4-6350-2300	BUILDING - Advertising	0	0	1,000
1-4-6350-2400	BUILDING - Repairs & Maintenance	0	1,748	0
1-4-6350-3010	BUILDING - Equipment Charges	0	93	100
1-4-6350-4010	BUILDING - Contracts	0	61	0
1-4-6350-4020	BUILDING - Insurance	0	1,893	500
1-4-6350-4030	BUILDING - Planning	7,500	3,978	7,500
1-4-6350-7900	BUILDING - Costs for Property	0	405,121	405,121
1-4-6350-8000	BUILDING - Capital Expenditures	50,000	483	0
1-4-6350-8001	BUILDING - Capital Contra Account	0	-4,461	0
<b>Total BUILDING - 4855 HWY 520</b>		<b>57,500</b>	<b>412,000</b>	<b>415,421</b>
<b>HEALTH SERVICES</b>				
1-4-6400-2010	HEALTH - Health Unit	41,918	41,918	45,589
1-4-6400-2015	HEALTH - OTN Contribution	0	0	500
1-4-6400-2020	HEALTH - Land Ambulance	215,521	205,495	203,320
<b>Total HEALTH SERVICES</b>		<b>257,439</b>	<b>247,413</b>	<b>249,409</b>
<b>SWIM PROGRAM</b>				
1-4-7050-1010	SWIM - Wages and benefits	7,300	0	7,300
<b>Total SWIM PROGRAM</b>		<b>7,300</b>	<b>0</b>	<b>7,300</b>
<b>WHARFS</b>				
1-4-7100-1010	WHARFS - Wages and benefits	2,500	2,829	2,500
1-4-7100-2010	WHARFS - Materials and Supplies	1,000	1,077	1,000
1-4-7100-2020	WHARFS - Docks-Rockwynn Landing	500	1,050	1,000
1-4-7100-2400	WHARFS - Repairs & Maintenance	3,000	295	5,000
1-4-7100-3010	WHARFS - Equipment Charges	500	338	500
1-4-7100-8000	WHARFS - Capital Expenditures	150,000	0	30,000
<b>Total WHARFS</b>		<b>157,500</b>	<b>5,589</b>	<b>40,000</b>

## Provisional Budget Report

Date : Mar 17, 2021

Time : 1:54 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
<b>PARKS</b>				
1-4-7200-1010	PARKS - Wages and benefits	106,829	104,024	87,000
1-4-7200-1410	PARKS - Training	2,000	21	5,000
1-4-7200-2010	PARKS - Materials/Supplies	10,000	4,943	11,000
1-4-7200-2012	PARKS - Flowers	3,500	2,698	0
1-4-7200-2015	PARKS - Vandalism	300	59	500
1-4-7200-2022	PARKS - Equipment Fuel	1,000	1,325	1,000
1-4-7200-2400	PARKS - Repairs & Maintenance	10,000	12,866	9,000
1-4-7200-3010	PARKS - Equipment Charges	6,500	12,549	6,500
1-4-7200-7000	PARKS - Amortization Expense	0	35,477	0
1-4-7200-8001	PARKS - Capital Contra Account	0	-39,228	0
<b>Total PARKS</b>		<b>140,129</b>	<b>134,734</b>	<b>120,000</b>
<b>PARKS OVERHEAD</b>				
1-4-7205-1010	P - Wages and benefits	40,000	41,293	25,000
1-4-7205-1415	P - Union costs	500	45	500
1-4-7205-2020	P - Safety & Health	2,000	2,686	2,000
1-4-7205-2024	P - Heating Fuel	3,000	3,746	4,300
1-4-7205-2030	P - Hydro	5,000	3,844	5,000
1-4-7205-2045	P - GPS monitoring and data	1,500	855	0
1-4-7205-2050	P - Telephone	500	444	750
1-4-7205-2052	P - Cell Telephone	816	781	500
1-4-7205-2056	P - Digital Radios	0	12,211	12,000
1-4-7205-2120	P - Office	100	104	100
1-4-7205-4020	P - Insurance	13,500	13,248	13,500
<b>Total PARKS OVERHEAD</b>		<b>66,916</b>	<b>79,257</b>	<b>63,650</b>
<b>PARKS TRUCK #10 - 2010 DODGE 1500</b>				
1-4-7210-1010	TR10 - Wages and benefits	400	12	500
1-4-7210-2022	TR10 - Fuel	3,000	2,272	4,000
1-4-7210-2070	TR10 - Repairs	3,000	1,887	5,000
1-4-7210-4030	TR10 - Licences	130	120	130
<b>Total PARKS TRUCK #10 - 2010 D</b>		<b>6,530</b>	<b>4,291</b>	<b>9,630</b>
<b>PARKS TRACTOR #1 - JOHN DEERE 4110</b>				
1-4-7212-1010	TRACTOR 1 - Wages and benefits	500	86	500
1-4-7212-2022	TRACTOR 1 - Fuel	400	108	500
1-4-7212-2070	TRACTOR 1 - Repairs	3,000	3,210	2,500
<b>Total PARKS TRACTOR #1 - JOHN</b>		<b>3,900</b>	<b>3,404</b>	<b>3,500</b>
<b>PARKS TRACTOR #2 - JOHN DEERE 2720</b>				
1-4-7213-1010	TRACTOR 2 - Wages and benefits	300	229	600
1-4-7213-2022	TRACTOR 2 - Fuel	400	225	500
1-4-7213-2070	TRACTOR 2 - Repairs	4,000	4,370	5,500
1-4-7213-2075	TRACTOR 2 - Snowblower repairs	500	511	500
1-4-7213-8000	TRACTOR 2 - Capital Expenditures	50,000	0	0
<b>Total PARKS TRACTOR #2 - JOHN</b>		<b>55,200</b>	<b>5,335</b>	<b>7,100</b>
<b>PARKS TRAILERS</b>				
1-4-7214-1010	PARKS TRAILERS - Wages and benefits	100	70	200

## Provisional Budget Report

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-7214-2070	PARKS TRAILERS - Repairs	200	237	400
	<b>Total PARKS TRAILERS</b>	<b>300</b>	<b>307</b>	<b>600</b>
	<b>PARKS TRUCK #11- 2007 DODGE PICKUP</b>			
1-4-7216-1010	TR11 - Wages and benefits	200	36	400
1-4-7216-2022	TR11 - Fuel	2,000	2,094	1,000
1-4-7216-2070	TR11 - Repairs	2,500	3,975	1,000
1-4-7216-4030	TR11 - Licences	120	120	130
	<b>Total PARKS TRUCK #11- 2007 DO</b>	<b>4,820</b>	<b>6,225</b>	<b>2,530</b>
	<b>PARKS TRUCK #12</b>			
1-4-7218-1010	TR12 - Wages and benefits	250	49	500
1-4-7218-2022	TR12 - Fuel	3,000	2,919	3,000
1-4-7218-2070	TR12 - Repairs	5,000	2,615	3,000
1-4-7218-4030	TR12 - Licences	1,300	506	1,200
	<b>Total PARKS TRUCK #12</b>	<b>9,550</b>	<b>6,089</b>	<b>7,700</b>
	<b>PARKS TRUCK #13</b>			
1-4-7219-1010	TR13 -Wages and benefits	250	0	500
1-4-7219-2022	TR13 - Fuel	3,000	2,684	4,000
1-4-7219-2070	TR13 - Repairs	2,000	2,411	2,000
1-4-7219-4030	TR13 - Licences	150	120	135
1-4-7219-8000	TR13 - Capital Expenditures	0	39,228	41,000
	<b>Total PARKS TRUCK #13</b>	<b>5,400</b>	<b>44,443</b>	<b>47,635</b>
	<b>COMMUNITY CENTRE AND PAVILION</b>			
1-4-7300-1010	HALL - Wages and benefits	85,000	71,267	100,000
1-4-7300-2010	HALL - Materials/Supplies	5,000	3,235	5,000
1-4-7300-2024	HALL - Heating Fuel	15,000	12,543	15,000
1-4-7300-2030	HALL - Hydro/Stove Propane	15,000	12,044	19,000
1-4-7300-2050	HALL - Telephone	600	444	600
1-4-7300-2400	HALL - Repairs & Maintenance	20,100	17,821	15,000
1-4-7300-3010	HALL - Equipment Charges	6,500	7,749	6,500
1-4-7300-3020	HALL - Zamboni Expenses	2,000	251	3,000
1-4-7300-3030	HALL - Generator Expenses	4,000	1,680	4,000
1-4-7300-4020	HALL - Insurance	12,500	11,211	12,000
1-4-7300-7000	HALL - Amortization Expense	0	51,491	0
1-4-7300-8000	HALL - Capital Expenditures	80,500	1,645	48,000
1-4-7300-8012	HALL - Contra Interfunctional Bldg Chg	0	-345	0
	<b>Total COMMUNITY CENTRE AND PAV</b>	<b>246,200</b>	<b>191,036</b>	<b>228,100</b>
	<b>LIBRARY</b>			
1-4-7400-5012	LIBRARY	80,000	80,000	80,000
	<b>Total LIBRARY</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
	<b>LOCKS</b>			
1-4-7500-1010	LOCKS - Wages and benefits	22,000	21,531	22,000
1-4-7500-2010	LOCKS - Materials and Supplies	2,000	1,086	2,000
1-4-7500-2400	LOCKS - Repairs & Maintenance	1,500	0	1,500
1-4-7500-3010	LOCKS - Equipment Charges	300	260	300

**MUNICIPALITY OF MAGNETAWAN**  
**Provisional Budget Report**



GL5220

Date : Mar 17, 2021

Page : 20

Time : 1:54 pm

Account Code : 1-3-1000-1010

To 1-4-8400-8030

Fiscal Year : 2021

Account Code	Account Description	2021 FINAL BUDGET	2020 ACTUAL VALUES	2020 FINAL BUDGET
1-4-7500-8000	LOCKS - Capital	0	0	5,000
<b>Total LOCKS</b>		<b>25,800</b>	<b>22,877</b>	<b>30,800</b>
<b>HERITAGE CENTRE</b>				
1-4-7600-1010	HERITAGE - Wages and benefits	10,000	9,733	1,200
1-4-7600-1320	HERITAGE - Memberships	0	100	0
1-4-7600-2010	HERITAGE - Repairs and Supplies	1,000	1,027	250
1-4-7600-2030	HERITAGE - Hydro	1,225	1,051	1,225
1-4-7600-3010	HERITAGE - Equipment Charges	250	149	250
1-4-7600-4020	HERITAGE - Insurance	1,000	943	900
1-4-7600-7000	HERITAGE - Amortization	0	408	0
1-4-7600-8000	HERITAGE - Capital	9,000	1,870	7,500
<b>Total HERITAGE CENTRE</b>		<b>22,475</b>	<b>15,281</b>	<b>11,325</b>
<b>AHMIC COMMUNITY CENTRE</b>				
1-4-7700-1010	AHMIC - Wages and benefits	3,000	2,862	6,000
1-4-7700-2010	AHMIC - Materials/Supplies	1,500	50	1,500
1-4-7700-2024	AHMIC - Heating Fuel	5,000	141	6,000
1-4-7700-2030	AHMIC - Hydro	1,000	1,420	1,000
1-4-7700-2050	AHMIC - Telephone	500	442	500
1-4-7700-2400	AHMIC - Repairs & Maintenance	10,000	757	10,000
1-4-7700-3010	AHMIC - Equipment Charges	800	783	800
1-4-7700-4020	AHMIC - Insurance	1,400	1,376	800
1-4-7700-8000	AHMIC - Capital Expenditures	37,910	0	20,000
<b>Total AHMIC COMMUNITY CENTRE</b>		<b>61,110</b>	<b>7,831</b>	<b>46,600</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
1-4-8010-1010	PLN - Wages and benefits	40,000	24,591	0
1-4-8010-2030	PLN - CGIS Services	4,500	4,468	0
1-4-8010-2210	PLN - Legal fees	500	92	0
1-4-8010-5012	PLN - Official Plan/Zoning Bylaw/2nd Dwe	25,000	168	15,000
1-4-8010-5014	PLN - General	10,000	8,085	16,000
<b>Total PLANNING &amp; DEVELOPMENT</b>		<b>80,000</b>	<b>37,404</b>	<b>31,000</b>
<b>REQUISITIONS</b>				
1-4-8300-6100	EP School Requisition	0	1,091,974	0
1-4-8300-6110	FP School Requisition	0	7,250	0
1-4-8300-6120	ES School Requisition	0	17,589	0
1-4-8300-6130	FS School Requisition	0	9,582	0
<b>Total REQUISITIONS</b>		<b>0</b>	<b>1,126,395</b>	<b>0</b>
<b>TO BE RECOVERED</b>				
1-4-8400-8005	2B Recov-Croft Landfill	0	-8,500	0
1-4-8400-8010	2B Recov-Chapman Landfill	0	-33,500	0
1-4-8400-8020	2B Recov-(I/S) Debt- Roads	130,000	130,000	130,000
<b>Total TO BE RECOVERED</b>		<b>130,000</b>	<b>88,000</b>	<b>130,000</b>
<b>Total Expense</b>		<b>8,751,935</b>	<b>9,687,449</b>	<b>7,850,670</b>
<b>Total GENERAL FUND</b>		<b>5,117,407</b>	<b>248,345</b>	<b>5,078,542</b>

# **ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT (ACED)**

## **MINUTES February 25, 2021**

A regular meeting of the ACED Board was held at the Township of Armour Office and virtually on February 25, 2021 at 6:00 pm.

**Present:** Tim Brunton, Municipality of Magnetawan, Chair  
Bob MacPhail, Township of Armour  
Kelly Elik, Township of Strong  
Jennifer Farquhar, AHCC Representative  
Barb Belrose, Village of Sundridge  
Margaret Ann MacPhail, Township of Perry  
Melanie Atkins, MENDM  
Delynn Patterson, Township of Ryerson  
Brenda Scott, Village of South River  
Ron Begin, FedNor  
John Wilson, Village of Burk's Falls

**Regrets:** Tim Bryson, Township of Joly  
Wendy Whitwell, Township of Armour  
Peter McIsaac, Municipality of Powassan

**Staff:** Dave Gray, Director of Economic Development  
Ciara Stead, Communication & Marketing Officer  
Jeannette Smith, Administrative Assistant  
John Theriault, Township of Armour  
Nicky Kunkel, Village of Burk's Falls

**Guest:** Karen Jones and Natasha Penn, Karen Jones Consulting

### **Call to Order**

The meeting was called to order at 6:00 pm.

### **Presentation**

Karen Jones and Natasha Penn from Karen Jones Consulting presented their final report on the Almaguin Brand Strategy Project. The strategy was developed using a grassroots approach focusing on primary and secondary methods including research, stakeholder consultation, data analysis, identification of priority areas and development of recommendations and actions. The report took into consideration all of the input the consultants received. The Board asked questions and discussed the report with the consultants. The Board passed a resolution approving the report.

## **Minutes**

The minutes of the meeting of Monday, January 18, 2021 meeting were adopted, as circulated.

### **Director of Economic Development (DED) Report**

The ACED Board reviewed the February report from the Director of Economic Development.

The Director covered the following items from the report;

1. An update on core activity tracking, which lists what the department has done over the past month. Some businesses are still going forward, but some are looking for help. ACED is doing its best to help where they can.
2. An update on the current files and projects which include the BR & E by industry, the digital main street program, business support events, partnerships with the Chamber of Commerce (new AHCC Welcome Wagon Program), Regional recreation support (Driftscape), Regional Brand Strategy Implementation, Agricultural strategy implementation, the Great Taste of Ontario Road Trip and the ACED participation in the Almaguin's health discussions.
3. The Board had a discussion on the Driftscape platform. Some members are looking for more information and some have been approached by other providers wanting us to look at their platforms, which they say provide the same service. Some of these are available locally. There will be a Regional Recreation Committee meeting on March 10, 2021 and they will be discussing this issue.
4. The Board reviewed a report from AMO on broadband connectivity. The report includes tangible steps and initiatives for councils to consider and implement to improve connectivity. The Board would like ACED to take a leadership role with the participating municipalities in implementing the components of the report.
5. The Board reviewed the draft Transportation Research summary. The report provides an overview of transportation sources, rural environmental case-studies and funding options.
6. The Board reviewed and discussed the Staycation proposal. The proposal features a combination of virtual and socially distanced activities that will alternate weekly between municipalities and activities that connect multiple municipalities. The program would be funded partly by ACED and would request a contribution from participating municipalities from their COVID-19 provincial funding.

## **2021 ACED Amended Budget**

The Board received and reviewed the amended 2021 ACED budget. The budget now includes the projects for which ACED has applied for Federal funding. If the funding is not approved the projects will not go forward. The Board passed a resolution recommending the approval of the amended budget.

## **Updates**

### **FedNor**

No much has changed, last month before year end. Doing many amendments to accommodate programs that will not be able to be completed before March 31, 2021.

### **NOHFC**

Dealing with year end. Wrapping up outstanding files, unprocessed applications and payments of grants. If anyone is interested in a presentation on what NOHFC does, please ask. New NOHFC program have been announced. Programs include the new internship program, a new program to help enhance infrastructure to support quality of life for residents and visitors and support for broadband improvements.

## **Other**

ACED is looking promote women for National Woman's Day and is asking for nominations to recognized women who are doing things in their community

## **Resolutions**

1. 2021-007 – Moved by Margaret Ann MacPhail; Seconded by Delynne Patterson;  
Be it resolved that the Almaguin Community Economic Development Board approve the minutes of January 18, 2021, as circulated. Carried
2. 2021-008 – Moved by Kelly Elik; Seconded by John Wilson;  
Be it resolved that the Almaguin Community Economic development Board has received, reviewed and approves the Final Almaguin Brand Strategy from Karen Jones Consulting and directs the Director of Economic Development to proceed with ongoing brand implementation efforts. Carried
3. 2021-010 – Moved by Kelly Elik; Seconded by Barb Belrose;  
Be it resolved that the Almaguin Community Economic Development Board have reviewed and approve the amended 2021 ACED budget reflecting the addition of forecasted federal and provincial funding programs to support the implementation of the Almaguin Brand Strategy. Carried

### Adjournment

4. 2020-009 – Moved by Margaret Ann MacPhail; Seconded by Delynne Patterson;  
Be it resolved that the Almaguin Community Economic Development Board adjourn  
the February 25, 2021 ACED meeting at 7: p.m. Carried

The next meeting will be March 15, 2021 at 6:00 p.m. If this changes, members will be advised.

# **ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT (ACED)**

## **MINUTES March 15, 2021**

A regular meeting of the ACED Board was held at the Township of Armour Office and virtually on March 15, 2021 at 6:00 pm.

Present: Tim Bryson, Township of Joly, Chair  
Tim Brunton, Municipality of Magnetawan  
Wendy Whitwell, Township of Armour  
Kelly Elik, Township of Strong  
Jennifer Farquhar, AHCC Representative  
Barb Belrose, Village of Sundridge  
Margaret Ann MacPhail, Township of Perry  
Melanie Atkins, MENDM  
Delynne Patterson, Township of Ryerson  
Ron Begin, FedNor  
John Wilson, Village of Burk's Falls  
Peter McIsaac, Municipality of Powassan

Regrets: Brenda Scott, Village of South River

Staff: Dave Gray, Director of Economic Development  
Ciara Stead, Communication & Marketing Officer  
Jeannette Smith, Administrative Assistant  
John Theriault, Township of Armour  
Nicky Kunkel, Village of Burk's Falls

### **Call to Order**

The meeting was called to order at 6:00 pm.

### **Minutes**

The minutes of the meeting of Monday, February 25, 2021 meeting were adopted, as circulated.

### **Director of Economic Development (DED) Report**

The ACED Board reviewed the March report from the Director of Economic Development.

The Director's report covered the following items;

1. The Director wanted to give recognition to his team and the Chamber of Commerce for the work they did on International Women's Day and businesses who jumped on board with prizes. Forty-two nominees were received, which will be showcased on Facebook and newspaper ads throughout the next month.
2. An update on core activity tracking, which lists what the department has done over the past month. The update included that ACED has assisted in 2 start up files, 1 expansion file, 21 referrals to supportive programs, 3 COVID related assists, 5 digital main street interactions and 6 general assistance.
3. An update on the current files and projects which include the BR & E by industry, the digital main street program, business support events, partnerships with the Chamber of Commerce, regional recreation support, regional brand strategy implementation, agricultural strategy implementation, the Great Taste of Ontario Road Trip, the ACED participation in the Almaguin's health discussions and the healthy communities initiative.
4. Staff are working with Blue Sky Net to provide municipally specific overviews of broadband gaps. Staff will work with municipalities to review the Broadband Connectivity Road map and support any identified action that will encourage their readiness for infrastructure deployment. A new interactive tool will be available shortly which will show internet access for specific properties.
5. A company is presently looking in developing transportation options in our area. It is a promising lead which could bring shuttle service to run along Highway 11 and feeder busses to connect communities throughout the region.
6. The Board discussed the Staycation in Almaguin proposal, which is a proposal to partner with the Almaguin municipalities and businesses to bring itineraries and activities to Almaguin so that residents can find things to do in their area without having to travel during the COVID-19 pandemic. ACED staff presented the proposal, which has the support of the Almaguin Regional Recreation Committee. The Board passed a resolution supporting the proposal, recommending that all partner municipalities support the project with a monetary contribution and approved a \$2,000 contribution to this project.

### **Updates**

#### **FedNor**

FedNor is conducting business as usual and is presently completing year end.

## NOHFC

Much the same for NOHFC, completing year end. Fell free to contact if help is needed.

## Resolutions

1. 2021-010 – Moved by Kelly Elik; Seconded by Barb Belrose;  
Be it resolved that the Almaguin Community Economic Development Board approve the minutes of February 25, 2021, as circulated. Carried
2. 2021-011 – Moved by Wendy Whitwell; Seconded by Jennifer Farquhar;  
Be it resolved that the Almaguin Community Economic Development Board has received, reviewed and supports the Staycation in Almaguin proposal and encourages all members to consider supporting the project with a \$1,9—financial contribution. Furthermore, the Board approves a \$2,000 contribution from the ACED budget to support the Staycation in Almaguin proposal. Carried

## Adjournment

3. 2020-012 – Moved by Barb Belrose;  
Be it resolved that the Almaguin Community Economic Development Board adjourn the March 15<sup>th</sup>, 2021 ACED meeting at 7:07 p.m. Carried

The next meeting will be April 19, 2021 at 6:00 p.m. If this changes, members will be advised.



**Magnetawan Community Development Committee (MCDC)**  
**Meeting Minutes**  
**March 10, 2021**

The meeting of the Magnetawan Community Development Committee was held by video conference via GoToMeeting on Wednesday March 10, 2021 10:00 am with the following present:

Chair Merik Szabunio  
Vice Chair Marilyn Raaflaub  
Diane Szabunio  
Cathy Loree Bulych  
Laura Brandt (Secretary)

Regrets:  
Councillor John Hetherington

**Opening Business**

**1.1 Call to Order**

Meeting was called to order at 10:16 am.

**1.2 Adoption of the Agenda**

*RESOLUTION 2021-07 D. Szabunio - Raaflaub*

*BE IT RESOLVED THAT the Magnetawan Community Development Committee adopts the agenda as presented and circulated.*

*Carried.*

**1.3 Disclosure of Pecuniary Interest**

The Chair stated that should anyone have a disclosure of pecuniary interest that they could declare the nature thereof now or any time during the meeting.

**1.4 Adoption of Previous Minutes**

*RESOLUTION 2021-08 D. Szabunio - Raaflaub*

*BE IT RESOLVED THAT the Magnetawan Community Development Committee adopts the minutes from the meeting of February 10, 2021.*

*Carried.*

## **Items Brought Forward**

### **2.1 Event for Easter – Magnetawan Central Public School**

*RESOLUTION 2021-09 D. Szabunio - Raaflaub*

*BE IT RESOLVED THAT the Magnetawan Community Development Committee approves the purchase of 65 Easter Baskets from JH Farms in the amount of \$455 to be delivered to the Magnetawan Central Public School for all students.*

*Carried.*

### **2.2 Disc Golf – South River Disc Golf Usage**

The Committee was made aware Heather Lavigne is fundraising to replace the tee boxes at the South River Disc Golf Course which indicates that the Village of South River does not allocate the funds to maintain the course. The Committee also discussed the number of residents that use the course located in South River. The Clerk in South River indicated that the course does get used more frequently than he anticipated; however, there are no statistics for use. The Blackfly tournament is successfully attended but has found that it only increases the traffic within South River for the day of the tournament. The Secretary also updated the Committee that contact information for the Golf Course was forwarded to Heather Lavigne and Jeff Mackeigan.

### **2.3 Digital Photo Frame Heritage Center – Brand of Equipment and Inventory of Pictures**

The Committee discussed the purchase of the equipment for this project and the Chair asked the Secretary to reforward the information on the Photo Frame and the SD cards. The Secretary did update the Committee that there is currently no inventory of the pictures that the Heritage Museum has in its possession, but that the Secretary reached out to a former student that worked there the past two summers and it is believed that there are over 100 pictures on site. The Chair offered to compare brands of digital photo frame and SD cards and forward his findings to the Secretary.

*Direction was given to the Secretary to purchase the equipment needed for the Digital Photo Frame Project as recommended by the chair.*

## **New Items for Discussion**

### **3.1 Mother's Day**

### **3.2 Victoria Day Weekend**

The Committee discussed the upcoming dates on the events calendar and as the Committee has never in the past run events for these above two items, this year due to the pandemic that no event should be planned.

*Direction was given to the Secretary to post Happy Mother's Day messaging on the Municipal Digital Sign and Social Media Accounts.*

## **Items for Information Only**

### **4.1 Drift Scape**

*RESOLUTION 2020-10 D. Szabunio - Raaflaub*

*BE IT RESOLVED THAT the Magnetawan Community Development Committee receives the Almaguin Cost Sharing Request – Driftscape Mobile App Platform for information purposes only.*

*Carried.*

### **5.1 Adjournment**

*RESOLUTION 2020-11 D. Raaflaub - Szabunio*

*BE IT RESOLVED THAT the Magnetawan Community Development Committee adjourns this meeting at 10:49 am to meet again on Wednesday May 5, 2021 or at the call of the Chair.*

*Carried.*

**Approved by:**

---

**Chair**

---

**Secretary**



## **Magnetawan Community Centre Board (MCCB)**

### **Meeting Minutes**

**Wednesday, March 24, 2021**

**10:00 am**

**Magnetawan Community Centre  
4304 Highway 520, Magnetawan**

#### **Committee members in attendance:**

Chair Garry Johnston  
Vice Chair Garfield Robertson  
Councillor Brad Kneller  
Harvey Sohm  
Maria Dunnett  
Mark Langford

#### **Regrets:**

Charlie Gray

#### **Staff members in attendance:**

Acting Deputy Clerk Laura Brandt (Secretary)  
Parks & Maintenance Manager Steve Robinson

#### **OPENING BUSINESS**

##### **1.1 Call to order**

The meeting was called to order at 10:00 AM

##### **1.2 Adoption of the Agenda**

*RESOLUTION 2021-01 Langford-Robertson*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board adopts the agenda for this regular meeting of March 24, 2021.*

*Carried.*

##### **1.3 Disclosure of Pecuniary Interest**

Chair Johnston stated that should anyone have a disclosure of pecuniary interest that they could declare the nature thereof now or at any time during the meeting.

##### **1.4 Adoption of the meeting minutes from previous meeting**

*RESOLUTION 2021-02 Sohm-Kneller*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board adopts the minutes from the regular committee meeting of November 18, 2020 as copied and circulated.*

*Carried.*

### **Items Brought Forward**

#### **2.1 Community Centre Items (shelving on stage and kitchen inventory)**

Inventory was completed which does reflect that the Community Centre does have a low level of big spoons. The Committee discussed the inventory levels reflected and they feel having less soup spoons should not be an issue and that there is no need to order additional inventory at this time.

#### **2.2 Update Curtains**

Parks and Maintenance Supervisor Steve Robinson gave a verbal update on the curtains for the Pavilion. The curtains have been picked up from Almaguin Custom Canvas and Mark Langford and crew will be installing them this week.

*Direction was given to the Secretary once they are installed to post on Social Media thanking the Magnetawan Lion's Club for their current contribution and ongoing support of the Pavilion.*

#### **2.3 Update on Front Steps**

Park and Maintenance Supervisor Steve Robinson gave a verbal update on the Front Steps. The Municipality is sourcing two more longer steps as what we currently have is a little short of being able to complete the repair. The railings are complete. Once the frost is out the ground the project will be able to move forward and be completed.

#### **2.4 Update PA System**

The secretary gave a verbal update that Cripple Creek Music located in Huntsville is no longer in business. The Secretary reached out Long and McQuade located in North Bay to enquire if they perform consultations. Long and McQuade do not provide this service but they did provide the Secretary with Dan Belanger's contact information as they recommend his services for consultations. The Secretary reached out to Dan Belanger and for him to come into the Community Centre and perform a consultation in regard to the PA system would be \$400.

*RESOLUTION 2021-03 Kneller-Sohm*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board receives the verbal update from Acting Deputy Clerk Laura Brandt regarding the PA System;*

*AND HEREBY, asks Staff to wait until the Community Centre is open to see if a consultation is needed.*

*Carried.*

#### **2.5 Update Pavilion Use COVID-19 Restrictions**

The secretary gave a verbal update on the COVID-19 Restrictions that were in place for the use of the Pavilion to ensure the Committee was aware that we were in compliance with the North Bay and Parry Sound Health Units mandated restrictions.

#### **2.6 Update COVID funding and Grant Opportunities**

The secretary updated the Committee as to the status of the grants that have been applied and submitted. Currently Staff are waiting for approvals on three grants that would affect the Community Centre and Ahmic Harbour Community Centre. Staff are currently investigating new grant opportunities.

2.7 Update Budget

The secretary updated the Committee that Council passed Draft #3 of the Budget on March 17, 2021 and that Staff anticipates that the 2021 Budget will be passed in April.

*Direction was given to the Secretary to bring back any relevant sections of the passed budget to a future meeting.*

**New Business**

3.1 Update Pine Trees beside Community Centre

Park and Maintenance Supervisor Steve Robinson gave a verbal update on the pine trees located on the side of the Municipal Building closest to the parking lot. Several trees have fallen due to a windstorm. The Committee was asked as to which type of trees, they feel would be a suitable replacement for the pine trees.

*RESOLUTION 2021-04 Dunnott-Langford*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board receives the verbal update from Acting Deputy Clerk Laura Brandt regarding the Pine Trees at the side of the Community Centre/Municipal Office;*

*AND HEREBY, asks Staff to consult with John Hetherington to see what trees may be suitable as a replacement and bring back to a future meeting.*

*Carried.*

**Items for Future Meeting**

Replacement of Pavilion Outdoor Rink Boards

*RESOLUTION 2021-05 Kneller-Robertson*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board asks Staff to investigate the cost of replacing the Pavilion Outdoor Rink boards and bring back to a future meeting.*  
*Carried.*

Use of the Ahmic Harbour Community Centre

*RESOLUTION 2021-06 Sohm-Dunnott*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board asks Staff to Investigate the previous use of the Ahmic Community Centre and bring back to a future meeting.*  
*Carried.*

**Adjournment**

*RESOLUTION 2021-07 Dunnott-Sohm*

*BE IT RESOLVED THAT the Magnetawan Community Centre Board adjourns this meeting at 10:55 am to meet again on Wednesday May 12, 2021 at 10:00am or the call of the chair.*

*Carried.*

Approved by:

---

Chair

---

Secretary



28 MUNICIPAL LANE  
P.O. BOX 1120, SUNDRIDGE, ON P0A 1Z0

(705) 384-5819  
FAX(705) 384-5892  
WWW.STRONGTOWNSHIP.COM

March 24, 2021

Norm Miller, M.P.P. (Parry Sound - Muskoka)  
12th Floor, Ferguson Block  
77 Wellesley St. West Toronto, ON  
M7A 1N3  
Via Email: [norm.miller@pc.ola.org](mailto:norm.miller@pc.ola.org)

**RE: Support for Wendigo Lake Expeditions Inc. Proposed Repurposing of Project D.A.R.E. Facilities**

Dear Mr. Miller,

Please be advised that at their last regular meeting on March 23, 2021, the Council of the Township of Strong declared their support to the Government of Ontario for continuing to fund the facility and programs that are operated by Wendigo Lake Expeditions (WLE), which is located near the Village of South River.

The Council of the Township of Strong would like to recognize the ongoing efforts of Wendigo Lake Expeditions (WLE) as they continue to evolve to meet the needs of youth by providing life changing programming that improves social determinants of health for a variety of marginalized populations. Additionally, as WLE is a long-time employer in the region, the Council of the Township of Strong would like to recognize their continued beneficial impact on the economy in the Almaguin region, which includes the attraction of highly qualified professionals.

WLE leverages expertise and a facility with an organizational foundation primed to continue serving needs that include, but are not limited to, child welfare, addictions, mental health, and rehabilitation services that are in demand regionally. Ensuring capital retention is maintained to provide an environment that fosters healthy development of children, youth, and emerging adults (18-24 years) will allow WLE to create and improve relevant programs that meet the changing needs of Ontario children while continuing its important contributions to our region.

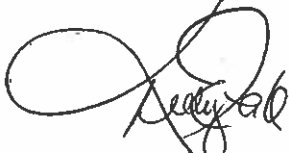
The Council of the Township of Strong strongly encourages the support of WLE efforts to collaborate with various stakeholders while allowing the continuation of world-renowned services that address gaps in social and health services. This will facilitate

the provincial and federal government's ability to prioritize the retention of health and well-being, qualified human resources, and economic prosperity of our region.

Should you require further clarification regarding our support, please contact Caitlin Haggart, Clerk Administrator, by telephone at 705-384-5819 or by email at [clerk@strongtownship.com](mailto:clerk@strongtownship.com)

Your immediate attention to this matter is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kelly Elik', with a large, stylized loop at the beginning.

Kelly Elik  
Mayor

c.c. Stephen Glass, WLE, President of the Board of Directors  
[glasss@wendigolake.com](mailto:glasss@wendigolake.com)

Jeremie Carreau, WLE, Executive Director  
[carreauj@wendigolake.com](mailto:carreauj@wendigolake.com)

*All Municipalities in the Almaguin Highlands*



**Municipality of  
Magnetawan**

P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0

Lead Contact: Scott Edwards  
Public Works Superintendent  
P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0

Email: [publicworks@magnetawan.com](mailto:publicworks@magnetawan.com)

**Request for Tender**

**Project Name: "TENDER 2021-01 Slurry Seal Surface Treatment"**

**Date of issue: Monday March 22, 2021**

**Tender Submission Deadline: Friday April 16, 2021**

## **Section 1 Introduction and General Instructions**

### **1.01 Introduction**

The Municipality of Magnetawan is inviting tenders for Slurry Seal Treatment.

This Request for Tender document (and any other applicable attachments or addenda) is available in PDF format through the Municipality of Magnetawan's website at [www.magnetawan.com](http://www.magnetawan.com)

Any information contained in the Request for Tender that is changed by the Bidder (except for filling in the blanks) will be grounds for disqualification.

Magnetawan's Procurement By-law is available for review at the Municipal Office or on the website.

### **1.02 Submission of Tenders**

Tenders shall be submitted in the form and format specified in Section 3 and shall include the completed Form of Tender included as Section 5 at the end of this document. A designated signing officer authorized to bind the Bidder to the provisions of their Tender must sign the Form of Tender. Any addenda issued by the Municipality of Magnetawan in accordance with Subsection 1.06 must be acknowledged by the Bidder on the Form of Tender.

All hard copy tenders must be signed, sealed, the envelope marked with the Bidder's name and the Project Name, and received by: The Municipality of Magnetawan, P.O. Box 70, 4304 Hwy 520, Magnetawan, ON P0A 1P0

Electronic submissions will be accepted in response to this RFT due to the COVID-19 pandemic. Electronic submissions will not be reviewed until the tender opening date.

Faxed submissions will not be accepted.

**Project Name: TENDER 2021-01 Slurry Seal Surface Treatment**

**Tenders must be received no later than Friday April 16, 2021 at 3:00pm**

Tenders must not be restricted by a statement added to the Form of Tender or by a covering letter, or by alterations to the Form of Tender supplied unless otherwise provided in the RFT.

The onus unequivocally remains with the Bidder to ensure that the Municipality of Magnetawan receives Tenders delivered by the Tender Submission Deadline, in accordance with the submission process described in this section. Tenders received after the Tender Submission Deadline will not be considered.

### 1.03 Contacts

All questions or inquiries must be made in writing or email to the Lead Contact named below by the specified date and time:

*Scott Edwards  
Public Works Superintendent  
PO Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0  
publicworks@magnetawan.com*

**IMPORTANT:** A Bidder may be disqualified if they make inquiries, between the Tender issue date and the notification of the Award, in a manner other than that described in this RFT or to anyone involved in the process who is not the Lead Contact, including but not limited to the members of Council. This is to ensure that each Bidder receives the same information, and that no Bidder receives unfair treatment during the RFT process.

### 1.04 Schedule

The schedule set out herein represents the Municipality of Magnetawan's best estimate of the schedule that will be followed, and it is intended to be a guideline.

The approximate schedule is as follows:

RFT Issue Date	Monday March 22, 2021
Final date of posting addenda	Friday April 9, 2021 by 4:30pm
Tender Submission Deadline	Friday April 16, 2021 by 3:00 p.m.
Tender Opening	Friday April 16, 2021 by 3:30 p.m.

### 1.05 Required Review and Clarification

Bidders shall carefully review this RFT. If questions concerning clarification of the contents of this document arise, the questions must be made in writing and received by the Lead Contact to allow time for the issuance of any necessary addenda. Protests based on any omission or error or on the content of the RFT will be disallowed if these perceived faults have not been brought to the attention of the Lead Contact.

In submitting a Tender, the Bidder acknowledges that they have read, completely understand, and accept the terms and conditions of the RFT in full. The Municipality of Magnetawan is not responsible for any misunderstanding of the RFT.

### **1.06 Amendments to the RFT**

The Municipality of Magnetawan may issue addenda as they are received, clarify and/or modify certain aspects of the RFT prior to the Tender Submission Deadline. No addenda shall be posted after **Friday, April 9, 2021**. Addenda will be posted to our website at [www.magnetawan.com](http://www.magnetawan.com) and will be available in the Municipal Office.

### **1.07 Reserved Rights of the Municipality of Magnetawan**

The Municipality of Magnetawan reserves the right to:

- a. make public the names of any or all Bidders and their quoted price.
- b. request written clarification or the submission of supplementary written information in relation to the clarification request from any Bidder and incorporate a Bidder's response to that request for clarification into the Bidder's Tender.
- c. adjust a Bidder's scoring or reject a Bidder's Tender based on:
  - i) a financial analysis,
  - ii) information provided by references,
  - iii) the Bidder's past performance on previous contracts awarded by the Municipality of Magnetawan,
  - iv) the information provided by a Bidder pursuant to the Municipality of Magnetawan exercising its clarification rights under this RFT process; or
  - v) other relevant information that arises during the RFT process.
- d. verify with any Bidder or with a third party any information set out in a Tender.
- e. check references other than those provided by any Bidder.
- f. disqualify any Bidder whose Tender contains misrepresentations and/or any other inaccurate and/or misleading information or qualifications.
- g. disqualify any Bidder or the Tender of any Bidder who has engaged in conduct prohibited by this RFT.
- h. make changes, including substantial changes, to this RFT provided that those changes are issued by way of addenda in the manner set out in this RFT.
- i. select the Bidder other than the Bidder whose Tender reflects the lowest cost to the Municipality of Magnetawan or the highest overall score.
- j. cancel this RFT process at any stage.
- k. cancel this RFT process at any stage and issue a new RFT for the same or similar deliverables.
- l. accept or reject any or all Tenders in whole or in part.
- m. discuss with any Bidder different or additional terms to those contemplated in this RFT or in any Bidder's Tender.
- n. if a single Tender is received, reject the Tender of the sole Bidder and cancel this RFT process
- o. to negotiate with the two lowest Bidder(s).

These reserved rights are in addition to any other expressed rights or any other rights which may be implied in the circumstances.

### **1.08 Not Responsible for Costs**

The Municipality of Magnetawan shall not pay any costs associated with the preparation, submission, or presentation of the Bidder's Tender. The Municipality of Magnetawan shall not be liable for any expenses, costs or losses suffered by the Bidder or any third party resulting

from the Municipality of Magnetawan exercising any of its expressed or implied rights under this RFT.

#### **1.09 Tender Expiry Date**

Bidders hereby acknowledge that their Tenders shall be irrevocable for a period of 60 days from the Tender submission deadline. Extensions to this period may be granted with the mutual agreement of the Municipality of Magnetawan and the successful Bidder and may be initiated by either party.

#### **1.10 Confidentiality and Ownership**

Any information provided to the Bidder by the Municipality of Magnetawan before, during or after the project is completed shall be treated as confidential and shall not be used or communicated by the Bidder or any third party in any way unless otherwise identified or permitted by the Municipality of Magnetawan. The information, reports, documentation, plans, etc. that are produced by the successful Bidder in response to this project shall become the exclusive property of the Municipality of Magnetawan. However, intellectual property, such as specific tools, templates, processes, etc. that the Bidder provides as part of the deliverables remains the property of the Bidder.

#### **1.11 Invoicing**

The Vendor will be solely responsible submitting a proper invoice as defined in the Construction Act, R.S.O. 1990 to the Municipality in accordance with the schedule and requirements of Section 2.04. In addition to the statutory requirements of a proper invoice, Contractors shall also submit the following documentation to the Municipality:

- a. A valid WSIB clearance certificate that covers the invoice period;
- b. If holdback is being retained by the Municipality, then on the second invoice (if applicable) and every invoice thereafter, a Statutory Declaration from the Contractor declaring that all accounts for labour, subcontracts, productions, construction equipment, and other indebtedness which may have incurred by the Contractor in the substantial performance of the Work and for which the Municipality might in any way be held responsible have been paid in full, except for amounts properly retained as a holdback or as an identified amount in the dispute on form CCDC 9A-2018 or some other alternative form acceptable to the Municipality; and
- c. Supporting documentation including weight tickets for materials used to substantiate the Work delivered and/or performed to date.

#### **1.12 Method of Delivery of Invoices**

- a. The Contractor shall send invoices to both the attention of the Municipal contact(s) specified in the Contract and the Treasurer. The Contractor shall reference the Project Name in the email subject line and/or envelope.
- b. Invoices not received by the Municipal contacts set out herein as instructed will not be acknowledged or considered received by the Municipality.
- c. Invoices delivered after 4:00 pm between Monday to Friday or statutory holiday or weekend will be considered received on the next business day.

### **1.13 Processing of Proper Invoices**

Failure of the Contractor to submit a Proper invoice will not be processed for the payment by the Municipality until a Proper invoice is received by the Municipality. It is the Contractor's responsibility to submit and re-submit a Proper Invoice to the Municipality whether the Municipality provides notice or not.

### **1.14 Payment Disputes**

- a. Upon receipt of a Proper Invoice from the Contractor, the Municipality may approve or dispute – all or part of the contents of the Proper Invoice.
- b. If the Municipality does not agree with the invoiced Work or amounts, the Municipality will review the invoice with the Contractor and try to resolve the disputed amounts within ten (10) calendar days from the date of receipt. If the invoice cannot be resolved between the Municipality and the Contractor within ten (10) calendar days, the Municipality may pay the portion that it determines is owing and will include with the payment an explanation for any reduction of the invoiced amount. Any Notice of Non-Payment shall comply with the Construction Act.
- c. The Municipality may withhold payment under the Contract for any disputed amounts, without interest until such dispute is settled or resolved – informally or formally i.e. litigation, adjudication or any formal dispute resolution procedure.
- d. No payment made under the Contract will constitute a waiver of any terms of the Contract or any other rights available at law or equity.
- e. Unless otherwise agreed to by the parties, the Municipality will not be liable for any charge or fees for late payment.
- f. If the Contractor is in any way indebted to the Municipality, either under the terms of the Contract or for any other reason, the Municipality shall have the right of set-off to the extent of such debt.

### **1.15 Freedom of Information**

Any personal information required in the Tender is received under the authority of the Municipality of Magnetawan. This information shall be an integral component of the submission. All written Tenders received by the Municipality of Magnetawan become a public record. Once a Tender is accepted by the Municipality of Magnetawan and the contract has been awarded, all information contained in the Tenders may be available to the public, including personal information. Questions about the collection of personal information and the *Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990*, as amended may be directed to the Lead Contact.

### **1.16 Additional Requirements**

- a. A certified cheque made payable to the Municipality of Magnetawan in the amount of ten per cent (10%) of the total Tender must be submitted with the Tender, for deposit purposes. Deposit cheques of unsuccessful bidders will be returned within ten business (10) days of the Tender opening. The cheque of the successful bidder shall be retained until the Municipality's acceptance of the completed work.
- b. The successful bidder may file with the Municipality of Magnetawan, a completed Performance Bond. The Bond shall be signed and sealed by a recognized Bonding Company, in the amount of one hundred per cent (100%) of the total estimated Tender. Upon receipt of such a bond, the Municipality of Magnetawan will return the Contractor's Tender deposit cheque.

## **Section 2 Scope of Work and Project Requirements**

### **2.01 Scope of Work**

Recent observations reveal some longitudinal cracking at the centre-line and other cracking in diverse areas along the segment. Therefore, a slurry seal has been deemed the best option for preserving the road and extending its useful lifespan. The following points apply to this work:

- a. The Contractor must verify the work envelope dimensions.
- b. The slurry seal shall be applied in accordance with all appropriate industry standards and Ontario Provincial Standards Specification (OPSS), with quality workmanship and materials.
- c. It is **essential** that the slurry applications do not form a seam at the centre-line, but in fact overlap same in order to seal the crown.
- d. It is **essential** that precautions be taken to prevent oil-based products and by-products from entering any neighbouring waterbody.
- e. The slurry seal shall continue into the aprons of intersecting streets to the lesser of five (5) metres, or the termination of the asphalt.
- f. The asphalt emulsion shall be rapid setting type designed for Slurry Seal work. The aggregate will consist of clean, sound, durable limestone screenings which shall be free of clay, loam, and other deleterious materials. Portland cement mineral filler shall be considered part of the blended aggregate.
- g. The final aggregate gradation including mineral fillers, if required, shall fall within Type II Gradation for Slurry Seal from OPSS 337.
- h. All water used with the Slurry Seal mixture shall be potable and free from harmful soluble salt. Application rate testing will be carried out by the Contractor if requested by the Owner at no additional cost. The Contractor is to supply all equipment required for application rate testing.
- i. Sweeping and/or vacuum type sweeping of existing surface as required prior to placement of Slurry Seal to be done by the Contractor and be included in the price. Stockpiling of refuse sand in working areas for pick up later can be negotiated with the Roads Staff and be reflected in the price.
- j. Book 7 Temporary Conditions traffic controls are to be implemented by contractor.
- k. It is **essential** that controlled traffic flow be permitted. However, this must be done in a way that does not compromise the quality of the finished work, especially with regards to curing time.
- l. Damage to Highways If, in the opinion of the Director of Public Works, or his agent, damage is being done, or is likely to be done, to any highway, or any improvement thereon, other than such as in part of the work, by the Contractor's vehicles or other equipment, whether licensed or unlicensed, the Contractor shall, at the direction of the Director of Public Works, or his/her agent, at the Contractor's own expense, make changes in, or substitutions for such vehicles and, or, equipment or, shall alter loadings or shall in some other manner remove the cause of such damage to the satisfaction of the Director of Public Works or his/her agent.
- m. Vehicle Loading Weighing shall be carried out in accordance with OPSS 102, or the latest revision thereof. Where a vehicle is hauling material for use on the work under this contract, in whole or in part on a public highway, and where motor vehicle registration is required, the Contractor shall not permit any vehicle in his/her employ to be loaded beyond said legal limit.

- n. Spills Reporting Spills or discharges of pollutants or contaminants under the control of the Contractor, and spills or discharges of pollutants or contaminants that are the result of the Contractor's operations that cause or are likely to cause adverse effects shall forthwith be reported to the Contract Administrator. Such spills or discharges and their adverse effects shall be as defined in the Environmental Protection Act R.S.O. 1980. This reporting shall not relieve the Contractor of his/her legislated responsibilities regarding such spills or discharges.
- o. Any foreseen problems with these conditions should be addressed to the Superintendent of Public Works.

There shall be no sub-contracting of the work by the contractor without the written approval of the Scott Edwards, Superintendent of Public Works. The contractor is to provide all required equipment and materials required for the re-surfacing work (there are several quarries in the area).

## 2.02 Services Required

The services to be provided by the successful Bidder will include but not be limited to those areas as set out below.

Church Street from Bay Street to the end being North of William Street :  
estimated 2,400 square meters

\$ \_\_\_\_\_

Chikopi Road from Hwy 124 to the end:  
estimated 10,800 square meters

\$ \_\_\_\_\_

Magnet Road North from West Poverty Bay Road to the end :  
estimated 8,400 square meters

\$ \_\_\_\_\_

Magnet Road South from West Poverty Bay Road to the end:  
estimated 3,000

\$ \_\_\_\_\_

### Estimated Area: 24,600 Square Metres

Price per Square Metre:

\$ \_\_\_\_\_

Subtotal:

\$ \_\_\_\_\_

HST:

\$ \_\_\_\_\_

**Total**

\$ \_\_\_\_\_

### **2.03 Core Key Deliverables/Requirements**

The Municipality has the following general requirements of a potential preferred vendor for Slurry Seal:

- a. The successful bidder shall deliver a certified copy of the Firm's Public Liability and Property Damage Insurance Policy for the works, within ten (10) calendar days of receiving the Acceptance Notice. Coverage shall be at least five million dollars (\$5,000,000) per accident in the name of the Municipality. Failure to provide such proof shall result in cancellation of the Contract and forfeiture of the bid deposit. (Also see Form M-100, Subsections 106-1 and 106-2)
- b. The successful bidder shall also deliver proof of Workman' s Safety Insurance Board (WSIB) coverage within ten (10) calendar days of receiving the Acceptance Notice. The Municipality may also require HST compliance.

### **2.04 Payment Schedule**

Payment of the contract amount, subject to the statutory holdback (*Construction Act*) and the deficiency holdback referenced in section 2.05, shall be made promptly upon the Issuance of the Certificate of Substantial Completion and the receipt of a proper invoice as set out in section 1.11.

### **2.05 Deficiency Hold Back**

In addition to statutory holdback and any other remedy available to the Municipality, the Municipality may withhold up to Five percent (5%) of the total value of Work performed ("Deficiency Holdback") for a period of up to two (2) years following the Substantial Performance of the Contract. Upon rectification and completion of the deficiencies in accordance with the Contract Documents and as approved by the Municipality and/or Contract Administrator, the Deficiency Holdback (less any monies owed to the Municipality by the Contractor) will be released to the Contractor. All monies payable to the Municipality by the Contractor, including but not limited to the costs and expenses incurred to rectify the deficiencies that the Contractor fails to rectify and complete to the Municipality's satisfaction may be retained out of the Deficiency Holdback.

### **2.06 Performance Evaluation:**

Failure to execute the contract in a competent manner shall result in the bidder's disqualification from bidding on the Municipalities future contracts for a period of two (2) years.

### **2.07 Completion Date:**

The contractor shall complete the work by **July 23, 2021 at 4:00pm**. If the time limit above is not adequate to permit completion by the contractor working a normal number of hours, the contractor shall make changes to permit the work to be completed by the above date. Additional costs incurred shall be deemed to be included in the price bid for the work. If the work is not completed by the above date, or by an amended date allowed and approved in writing by the Municipality, the contractor agrees to pay the Municipality a sum of five hundred dollars (\$500.00) per calendar day for each delayed day in finishing the work, excluding weekends. The contractor shall be responsible for any and all damages, or claims for damages or injuries or accidents done or caused by him/her or his/her employees or resulting from the prosecution of the works, or any of his/her operation, caused by reason of the existence or location or condition of works, or of any material, plant, or machinery used therein or which may happen by reason

thereof or arising from any failure, neglect or omission on his/her part, or on the part of his/her employees to do or perform any or all of the several acts or things required to be done by him/her or them under this agreement and by these conditions and covenants and agrees to hold the Municipality of Magnetawan harmless, and indemnified for all such damages and claims for damage.

### **Section 3 Requirements**

#### **3.01 Submission**

For the Municipality of Magnetawan to evaluate Tenders fairly and completely, Bidders shall provide all information requested in the format set out in the RFT. Failure to provide all required information as detailed in this section may result in the Bidder being disqualified or scoring poorly in the evaluation.

Each Proponent shall submit one (1) set of their Tender, containing the following items:

• An indication of the Proponent's understanding of the project scope and requirements, including how the specific required services shall be met.	
• An overview of the Company submitting the proposal, along with an overview of any sub-contractors which will be taking part in the work on behalf of the Proponent, and their legal/contractual relationship to the Proponent.	
• An overview of the Proponent's experience and expertise, as well as the expertise of any sub-contractors that will be involved as part of the Proponent's team.	
• A Completed proposal package including signatures.	
• Proposal Addendums signed by Proponent for acknowledgement.	
• All necessary funds.	

#### **3.02 Evaluation Criteria, Process and Award**

The Municipality of Magnetawan may make an award based on the tenders received without further discussion with the Bidders. Therefore, each initial offer should contain the Bidder's best terms/information, including all required documentation as listed in this RFT.

The evaluation committee will recommend Award to Council for the Bidder achieving the specifications required and the lowest price.

The successful Bidder shall be notified of the Award in writing to the e-mail address given on the Form of Tender, and/or may be contacted verbally by the Lead Contact.

#### **3.03 Ontario Provincial Standard Specification (OPSS) and Form M-100**

The slurry seal shall be applied in accordance with all appropriate industry standards and Ontario Provincial Standards Specification (OPSS), with quality workmanship and materials.

## **Section 4 Evaluation of the Tenders**

### **4.01 Evaluation Criteria, Process and Award**

As part of the evaluation process, the Municipality of Magnetawan may contact one or more Bidders to clarify or obtain more information about their Tender or to request the Bidder to exhibit or otherwise demonstrate the information contained therein. The purpose of these discussions will be to ensure full understanding of the requirements of the RFT and Tender. Discussions will be limited to specific sections of the RFT identified by the evaluation committee. The Lead Contact will only hold discussions with Bidders who have submitted a tender deemed to be reasonably acceptable for Award.

The Municipality of Magnetawan may make an award based on the tenders received without further discussion with the Bidders. Therefore, each initial offer should contain the Bidder's best terms/information, including all required documentation as listed in this RFT.

### **4.02 Basis of Rejection of Tender**

Tenders not conforming to the requirements within this document and/or the following will be disqualified:

- a. Tender must be legible, in ink, typewritten, or by printer.
- b. Tender must be in the possession of the Municipality of Magnetawan by the closing date and time and on form provided.

Tender must be signed and sealed by an authorized official of the bidding organization. A joint tender must be signed and sealed by each company.

## Section 5 Form of Tender

I/We, the Undersigned, having examined this Request for Tender, do hereby offer to enter into an Agreement with the Municipality of Magnetawan to provide Slurry Seal Surface Treatment, without undue delay, and completed by July 23, 2021 given a start date of June 1, 2021.

I, We \_\_\_\_\_  
(Name-Print) (Position)

of \_\_\_\_\_  
(Company Name)

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY PROVINCE POSTAL CODE

\_\_\_\_\_  
TELEPHONE NO. FACSIMILE NO. E-MAIL ADDRESS

Receipt of any issued addenda shall be acknowledged by initialing in the space provided below.

Addendum No. 1 \_\_\_\_\_ Addendum No. 2 \_\_\_\_\_ Addendum No. 3 \_\_\_\_\_

Receipt of any issued addenda shall be acknowledged by initialing in the space provided below  
Last posted addendum on the website on Friday April 9, 2021 \_\_\_\_\_

Signature in the designated space, by an authorized officer of the Bidder's company affirms acceptance of the Request for Tender requirements set forth in this document, the associated costs attributed to the business arrangement between the Bidder and the Municipality of Magnetawan, and hereby certifies that the information supplied in this Tender to be true and complete in all respects.

Company Seal



**Municipality of  
Magnetawan**

P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0

Lead Contact: Scott Edwards  
Public Works Superintendent  
P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0  
Email: [publicworks@magnetawan.com](mailto:publicworks@magnetawan.com)

**Request for Tender**

***Project Name: "TENDER 2021-02 Gravel (A + B)"***

Granular 'A' – Quarried 7/8" 15,700 Metric Tonnes  
Granular 'B' 2" 1000 Metric Tonnes

**Date of issue: Monday March 22, 2021**

**Tender Submission Deadline: Friday April 16, 2021**

## **Section 1 Introduction and General Instructions**

### **1.01 Introduction**

The Municipality of Magnetawan is inviting tenders for Gravel (A+B).

This Request for Tender document (and any other applicable attachments or addenda) is available in PDF format through the Municipality of Magnetawan's website at [www.magnetawan.com](http://www.magnetawan.com)

Any information contained in the Request for Tender that is changed by the Bidder (except for filling in the blanks) will be grounds for disqualification.

Magnetawan's Procurement By-law is available for review at the Municipal Office or on the website.

### **1.02 Submission of Tenders**

Tenders shall be submitted in the form and format specified in Section 3 and shall include the completed Form of Tender included as Section 5 at the end of this document. A designated signing officer authorized to bind the Bidder to the provisions of their Tender must sign the Form of Tender. Any addenda issued by the Municipality of Magnetawan in accordance with Subsection 1.06 must be acknowledged by the Bidder on the Form of Tender.

All hard copy tenders must be signed, sealed, the envelope marked with the Bidder's name and the Project Name, and received by: The Municipality of Magnetawan, P.O. Box 70, 4304 Hwy 520, Magnetawan, ON P0A 1P0

Electronic submissions will be accepted in response to this RFT due to the COVID-19 pandemic. Electronic submissions will not be reviewed until the tender opening date.

Faxed submissions will not be accepted.

**Project Name: TENDER 2021-02 GRAVEL (A+B)**

**Tenders must be received no later than Friday April 16, 2021 at 3:00pm**

Tenders must not be restricted by a statement added to the Form of Tender or by a covering letter, or by alterations to the Form of Tender supplied unless otherwise provided in the RFT.

The onus unequivocally remains with the Bidder to ensure that the Municipality of Magnetawan receives Tenders delivered by the Tender Submission Deadline, in accordance with the submission process described in this section. Tenders received after the Tender Submission Deadline will not be considered.

### 1.03 Contacts

All questions or inquiries must be made in writing or email to the Lead Contact named below by the specified date and time:

*Scott Edwards  
Public Works Superintendent  
PO Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0  
publicworks@magnetawan.com*

**IMPORTANT:** A Bidder may be disqualified if they make inquiries, between the Tender issue date and the notification of the Award, in a manner other than that described in this RFT or to anyone involved in the process who is not the Lead Contact, including but not limited to the members of Council. This is to ensure that each Bidder receives the same information, and that no Bidder receives unfair treatment during the RFT process.

### 1.04 Schedule

The schedule set out herein represents the Municipality of Magnetawan's best estimate of the schedule that will be followed, and it is intended to be a guideline.

The approximate schedule is as follows:

RFT Issue Date	Monday March 22, 2021
Final date of posting addenda	Friday April 9, 2021 by 4:30pm
Tender Submission Deadline	Friday April 16, 2021 by 3:00 p.m.
Tender Opening	Friday April 16, 2021 by 3:30 p.m.

### 1.05 Required Review and Clarification

Bidders shall carefully review this RFT. If questions concerning clarification of the contents of this document arise, the questions must be made in writing and received by the Lead Contact to allow time for the issuance of any necessary addenda. Protests based on any omission or error or on the content of the RFT will be disallowed if these perceived faults have not been brought to the attention of the Lead Contact.

In submitting a Tender, the Bidder acknowledges that they have read, completely understand, and accept the terms and conditions of the RFT in full. The Municipality of Magnetawan is not responsible for any misunderstanding of the RFT.

### 1.06 Amendments to the RFT

The Municipality of Magnetawan may issue addenda as they are received, clarify and/or modify certain aspects of the RFT prior to the Tender Submission Deadline. No addenda shall be posted after **Friday, April 9, 2021**. Addenda will be posted to our website at [www.magnetawan.com](http://www.magnetawan.com) and will be available in the Municipal Office.

### **1.07 Reserved Rights of the Municipality of Magnetawan**

The Municipality of Magnetawan reserves the right to:

- a. make public the names of any or all Bidders and their quoted price.
- b. request written clarification or the submission of supplementary written information in relation to the clarification request from any Bidder and incorporate a Bidder's response to that request for clarification into the Bidder's Tender.
- c. adjust a Bidder's scoring or reject a Bidder's Tender based on:
  - i) a financial analysis,
  - ii) information provided by references,
  - iii) the Bidder's past performance on previous contracts awarded by the Municipality of Magnetawan,
  - iv) the information provided by a Bidder pursuant to the Municipality of Magnetawan exercising its clarification rights under this RFT process; or
  - v) other relevant information that arises during the RFT process.
- d. verify with any Bidder or with a third party any information set out in a Tender.
- e. check references other than those provided by any Bidder.
- f. disqualify any Bidder whose Tender contains misrepresentations and/or any other inaccurate and/or misleading information or qualifications.
- g. disqualify any Bidder or the Tender of any Bidder who has engaged in conduct prohibited by this RFT.
- h. make changes, including substantial changes, to this RFT provided that those changes are issued by way of addenda in the manner set out in this RFT.
- i. select the Bidder other than the Bidder whose Tender reflects the lowest cost to the Municipality of Magnetawan or the highest overall score.
- j. cancel this RFT process at any stage.
- k. cancel this RFT process at any stage and issue a new RFT for the same or similar deliverables.
- l. accept or reject any or all Tenders in whole or in part.
- m. discuss with any Bidder different or additional terms to those contemplated in this RFT or in any Bidder's Tender.
- n. if a single Tender is received, reject the Tender of the sole Bidder, and cancel this RFT process
- o. to negotiate with the two lowest Bidder(s).

These reserved rights are in addition to any other expressed rights or any other rights which may be implied in the circumstances.

### **1.08 Not Responsible for Costs**

The Municipality of Magnetawan shall not pay any costs associated with the preparation, submission, or presentation of the Bidder's Tender. The Municipality of Magnetawan shall not be liable for any expenses, costs or losses suffered by the Bidder or any third party resulting from the Municipality of Magnetawan exercising any of its expressed or implied rights under this RFT.

### **1.09 Tender Expiry Date**

Bidders hereby acknowledge that their Tenders shall be irrevocable for a period of 60 days from the Tender submission deadline. Extensions to this period may be granted with the mutual agreement of the Municipality of Magnetawan and the successful Bidder and may be initiated by either party.

### **1.10 Confidentiality and Ownership**

Any information provided to the Bidder by the Municipality of Magnetawan before, during or after the project is completed shall be treated as confidential and shall not be used or communicated by the Bidder or any third party in any way unless otherwise identified or permitted by the Municipality of Magnetawan. The information, reports, documentation, plans, etc. that are produced by the successful Bidder in response to this project shall become the exclusive property of the Municipality of Magnetawan. However, intellectual property, such as specific tools, templates, processes, etc. that the Bidder provides as part of the deliverables remains the property of the Bidder.

### **1.11 Invoicing**

The Vendor will be solely responsible submitting a proper invoice as defined in the Construction Act, R.S.O. 1990 to the Municipality in accordance with the schedule and requirements of Section 2.04. In addition to the statutory requirements of a proper invoice, Contractors shall also submit the following documentation to the Municipality:

- a. A valid WSIB clearance certificate that covers the invoice period;
- b. If holdback is being retained by the Municipality, then on the second invoice (if applicable) and every invoice thereafter, a Statutory Declaration from the Contractor declaring that all accounts for labour, subcontracts, productions, construction equipment, and other indebtedness which may have incurred by the Contractor in the substantial performance of the Work and for which the Municipality might in any way be held responsible have been paid in full, except for amounts properly retained as a holdback or as an identified amount in the dispute on form CCDC 9A-2018 or some other alternative form acceptable to the Municipality; and
- c. Supporting documentation including weight tickets for materials used to substantiate the Work delivered and/or performed to date.

### **1.12 Method of Delivery of Invoices**

- a. The Contractor shall send invoices to both the attention of the Municipal contact(s) specified in the Contract and the Treasurer. The Contractor shall reference the invoice Project Name in the email subject line and/or envelope.
- b. Invoices not received by the Municipal contacts set out herein as instructed will not be acknowledged or considered received by the Municipality.
- c. Invoices delivered after 4:00 pm between Monday to Friday or statutory holiday or weekend will be considered received on the next business day.

### **1.13 Processing of Proper Invoices**

Failure of the Contractor to submit a Proper invoice will not be processed for the payment by the Municipality until a Proper invoice is received by the Municipality. It is the Contractor's responsibility to submit and re-submit a Proper Invoice to the Municipality whether the Municipality provides notice or not.

### **1.14 Payment Disputes**

- a. Upon receipt of a Proper Invoice from the Contractor, the Municipality may approve or dispute – all or part of the contents of the Proper Invoice.
- b. If the Municipality does not agree with the invoiced Work or amounts, the Municipality will review the invoice with the Contractor and try to resolve the disputed amounts within ten (10) calendar days from the date of receipt. If the invoice cannot be resolved between the Municipality and the Contractor within ten (10) calendar days, the Municipality may pay the portion that it determines is owing and will include with the payment an explanation for any reduction of the invoiced amount. Any Notice of Non-Payment shall comply with the Construction Act.
- c. The Municipality may withhold payment under the Contract for any disputed amounts, without interest until such dispute is settled or resolved – informally or formally i.e. litigation, adjudication or any formal dispute resolution procedure.
- d. No payment made under the Contract will constitute a waiver of any terms of the Contract or any other rights available at law or equity.
- e. Unless otherwise agreed to by the parties, the Municipality will not be liable for any charge or fees for late payment.
- f. If the Contractor is in any way indebted to the Municipality, either under the terms of the Contract or for any other reason, the Municipality shall have the right of set-off to the extent of such debt.

### **1.15 Freedom of Information**

Any personal information required in the Tender is received under the authority of the Municipality of Magnetawan. This information shall be an integral component of the submission. All written Tenders received by the Municipality of Magnetawan become a public record. Once a Tender is accepted by the Municipality of Magnetawan and the contract has been awarded, all information contained in the Tenders may be available to the public, including personal information. Questions about the collection of personal information and the *Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990*, as amended may be directed to the Lead Contact.

### **1.16 Additional Requirements**

- a. A certified cheque made payable to the Municipality of Magnetawan in the amount of ten per cent (10%) of the total Tender must be submitted with the Tender, for deposit purposes. Deposit cheques of unsuccessful bidders will be returned within ten business (10) days of the Tender opening. The cheque of the successful bidder shall be retained until the Municipality's acceptance of the completed work.
- b. The successful bidder may file with the Municipality of Magnetawan, a completed Performance Bond. The Bond shall be signed and sealed by a recognized Bonding Company, in the amount of one hundred per cent (100%) of the total estimated Tender. Upon receipt of such a bond, the Municipality of Magnetawan will return the Contractor's Tender deposit cheque.

## **Section 2 Scope of Work and Project Requirements**

### **2.01 Scope of Work** *PLEASE SEE SCHEDULE A & B to TENDER 2021-02 on page 11*

The tendered price shall include Operator(s) and Unit(s). Should Schedule 1 require payment by the tonne, the method of weighing shall be in accordance with Ontario Provincial Standards Specification (OPSS) Form 502. In addition, where a scale is found to be in excess of the Limits of Error specified by the Government of Canada Weights and Measures Act (0.1% on indicated load for a portable scale) but not more than three (3) times the Limits of Error, the scale may continue to be used for no more than forty eight (48) hours.

Where the scale is in error by more than three (3) times the Limits of Error, weighing of material on the scale must cease immediately. All materials to be weighed on certified scales approved by Weights and Measures Canada. Platform on scales must be of sufficient length to weigh the complete unit. (no split weighing) All scales, and electronic equipment must be capable of providing a printed ticket. Loader Bucket Scales are Not Acceptable.

Spills Reporting Spills or discharges of pollutants or contaminants under the control of the Contractor, and spills or discharges of pollutants or contaminants that are the result of the Contractor's operations that cause or are likely to cause adverse effects shall forthwith be reported to the Contract Administrator. Such spills or discharges and their adverse effects shall be as defined in the Environmental Protection Act R.S.O. 1980. This reporting shall not relieve the Contractor of his/her legislated responsibilities regarding such spills or discharges.

### **2.02 Services Required**

The services to be provided by the successful Bidder will include but not be limited to those areas as set out below. Generally, services provided by the successful Bidder in each area shall include but not be limited to: Granular particles must satisfy the requirements of Table 1 - Gradation Requirements and OPSS Forms 314, 1001 and 1010. Stockpiling shall conform with the requirements of OPSS Form 1001. Where the tender includes application of granular materials, materials may be applied by dump-truck tailgate, providing care is taken to avoid segregation.

Where the total thickness of crushed material called for in the Schedule exceeds 100mm thickness, it shall be placed in multiple layers. Each layer shall not exceed 100mm in thickness. Compaction is not a requirement of this contract, unless otherwise specified.

Where compaction is required, OPSS Form 501 is applicable and material shall be compacted to one hundred per cent (100%) of maximum dry Proctor density. During the term of this agreement a minimum of five hundred (500) metric tonnes per day for ten (10) consecutive days, excluding weekends, must be applied. A penalty of \$500.00/day, at the Municipality's discretion may be applied if agreed to quantities are not supplied on schedule.

### 2.03 Core Key Deliverables/Requirements

The Municipality has the following general requirements of a potential preferred vendor for Gravel:

- a. The successful bidder shall deliver a certified copy of the Firm's Public Liability and Property Damage Insurance Policy for the works, within ten (10) calendar days of receiving the Acceptance Notice. Coverage shall be at least five million dollars (\$5,000,000) per accident in the name of the Municipality. Failure to provide such proof shall result in cancellation of the Contract and forfeiture of the bid deposit. (Also see Form M-100, Subsections 106-1 and 106-2)
- b. The successful bidder shall also deliver proof of Workman' s Safety Insurance Board coverage within ten (10) calendar days of receiving the Acceptance Notice. The Municipality may also require HST compliance.

### 2.04 Payment Schedule

Payment of the contract amount, subject to the statutory holdback (*Construction Act*) and the deficiency holdback referenced in section 2.05, shall be made promptly upon the Issuance of the Certificate of Substantial Completion and the receipt of a proper invoice as set out in section 1.11.

### 2.05 Deficiency Hold Back

In addition to statutory holdback and any other remedy available to the Municipality, the Municipality may withhold up to Five percent (5%) of the total value of Work performed ("Deficiency Holdback") for a period of up to two (2) years following the Substantial Performance of the Contract. Upon rectification and completion of the deficiencies in accordance with the Contract Documents and as approved by the Municipality and/or Contract Administrator, the Deficiency Holdback (less any monies owed to the Municipality by the Contractor) will be released to the Contractor. All monies payable to the Municipality by the Contractor, including but not limited to the costs and expenses incurred to rectify the deficiencies that the Contractor fails to rectify and complete to the Municipality's satisfaction may be retained out of the Deficiency Holdback.

### 2.06 Performance Evaluation:

Failure to execute the contract in a competent manner shall result in the bidder's disqualification from bidding on the Municipalities future contracts for a period of two (2) years.

### 2.07 Completion Date:

The Contractor shall commence delivery of 'B' gravel per Schedule B within five (5) business days of written notice to commence, from the Municipality (typically in mid to late June). After 'B' gravel is complete, 'A' gravel placement shall commence immediately per Schedule B. The Contractor shall complete the entirety of the work within this contract within twenty (20) business days of receiving written notice from the Municipality, to commence work.

If the time limit above is not enough to permit completion by the Contractor, working a normal number of hours, the Contractor shall make changes to permit the work to be completed within the allotted time. Additional costs incurred shall be deemed to be included in the price submitted by the Bidder for this Tender.

If the work is not completed by the above time frame or by an amended time frame allowed by an approved extension of time (see Form M-100, Subsection 107-2) then the Contractor agrees

to pay the Municipality of Magnetawan the sum of Five Hundred Dollars (\$500.00) per calendar day, for each day's delay in finishing the work, excluding weekends.

## **2.08 Testing**

The owner (Municipality) will be responsible for transportation and testing of samples, if necessary, at a designated Laboratory. Sieve analysis (gradation requirements) and percent crushed tests may be performed.

The contractor shall be responsible for field sampling in the presence of the Superintendent of Public Works. The lot size has been predetermined to be three thousand (3,000) metric tonnes. Samples for testing may be required. The time that samples are to be taken will be at the discretion of the Superintendent of Public Works. Samples may be taken from the stockpile at the source or on the road.

## **Section 3 Requirements**

### **3.01 Submission**

For the Municipality of Magnetawan to evaluate Tenders fairly and completely, Bidders shall provide all information requested in the format set out in the RFT. Failure to provide all required information as detailed in this section may result in the Bidder being disqualified or scoring poorly in the evaluation.

Each Proponent shall submit one (1) set of their Tender, containing the following items:

• An indication of the Proponent's understanding of the project scope and requirements, including how the specific required services shall be met.	
• An overview of the Company submitting the proposal, along with an overview of any sub-contractors which will be taking part in the work on behalf of the Proponent, and their legal/contractual relationship to the Proponent.	
• An overview of the Proponent's experience and expertise, as well as the expertise of any sub-contractors that will be involved as part of the Proponent's team.	
• A Completed proposal package including signatures.	
• Proposal Addendums signed by Proponent for acknowledgement.	
• All necessary funds.	

### **3.02 Evaluation Criteria, Process and Award**

The Municipality of Magnetawan may make an award based on the tenders received without further discussion with the Bidders. Therefore, each initial offer should contain the Bidder's best terms/information, including all required documentation as listed in this RFT.

The evaluation committee will recommend Award to Council for the Bidder achieving the specifications required and the lowest price.

The successful Bidder shall be notified of the Award in writing to the e-mail address given on the Form of Tender, and/or may be contacted verbally by the Lead Contact.

**Section 4 Evaluation of the Tenders**

**4.01 Evaluation Criteria, Process and Award**

As part of the evaluation process, the Municipality of Magnetawan may contact one or more Bidders to clarify or obtain more information about their Tender or to request the Bidder to exhibit or otherwise demonstrate the information contained therein. The purpose of these discussions will be to ensure full understanding of the requirements of the RFT and Tender. Discussions will be limited to specific sections of the RFT identified by the evaluation committee. The Lead Contact will only hold discussions with Bidders who have submitted a tender deemed to be reasonably acceptable for Award.

The Municipality of Magnetawan may make an award based on the tenders received without further discussion with the Bidders. Therefore, each initial offer should contain the Bidder's best terms/information, including all required documentation as listed in this RFT.

**4.02 Basis of Rejection of Tender**

Tenders not conforming to the requirements within this document and/or the following will be disqualified:

- a. Tender must be legible, in ink, typewritten, or by printer.
- b. Tender must be in the possession of the Municipality of Magnetawan by the closing date and time and on form provided.
- c. Tender must be signed and sealed by an authorized official of the bidding organization.  
A joint tender must be signed and sealed by each company.

The Contractor has carefully examined the conditions and specifications attached and referred to in this contract, and has carefully examined the site and work location (see Form M-100, Sub-section 102-2), and understands and accepts the said conditions and specifications, and for the prices set forth in this tender, hereby offers to furnish all labour, equipment and materials, except as otherwise specified in the contract, to complete the work in strict accordance with said conditions and specifications.

Attached to this tender is a certified cheque, in the amount of 10% of the total tender, made payable to the Municipality of Magnetawan. The proceeds of this cheque shall, upon acceptance of the tender, constitute a deposit which shall be forfeited to the Municipality of Magnetawan if the Contractor fails to perform the work in accordance with the conditions and specifications referred to or contained in this tender.

It is agreed that the tender quantities are estimated only and may be increased or decreased by the Municipality without alterations of the tender price. However, such increases or decreases shall not exceed 20%. (See Form M-100, Subsection 103-1)

It is also agreed that upon acceptance in writing by the Municipality of Magnetawan this tender form becomes the agreement for the performance of the work between the contractor and the Municipality.

### SCHEDULE A 2021-02

**As per OPSS 1010 – Granular A Quarried 7/8" (Gran. A) and Granular B Type 1 (2") (Gran B.)**

Item Number	Item Description	Quantity	Unit Price	Total
1	<b>SUPPLY AND APPLY</b> See Schedule B -Location of Work	13,200 MT (approx.) Gran A. PLACED		
2	<b>STOCKPILED AT THE PUBLIC WORKS YARD</b> See Schedule B	2,500 MT Gran A.		
3	<b>STOCKPILED AT THE PUBLIC WORKS YARD</b> See Schedule B	1,000 MT Gran B.		
			<b>TOTAL</b>	<b>\$</b>

### SCHEDULE B 2021-02

Schedule 1: Locations and Quantities

ROAD NAME	MATERIAL	FROM		TO	NOTE	SECTION	LENGTH (km)	TONNES Gran B	TONNES Gran A
<b>1. SUPPLY AND APPLY</b>									
Nipissing Rd S	Gran. A	Bothams	South to	1st Bridge		1360	5.6		2,000
Thompson Rd	Gran. A				No Belly Dump	1860	1.1		1,000
Innes Wood	Gran. A				No Belly Dump	990/5	1.0		1,000
Baker	Gran. A					230	2.6		2,000
Raney	Gran. A					1590	3.2		2,000
Stanley + Victoria St	Gran. A					1820	0.6		1,200
Chapman Strong	Gran. A					505	3		2,000
South Horn	Gran. A						8.1		2,000
<b>2. STOCKPILE</b>									
Stock Pile	Gran. B								2,500
<b>3. STOCKPILE</b>									
Stock Pile (18 Miller Rd Yard)	Gran. A							1,000	
<b>Totals</b>							<b>25.2</b>	<b>1,000</b>	<b>15,700</b>

General Note: Unless otherwise noted, layer thickness shall be 65mm (2.5").

General Note: Pre Site Meeting With Grader Operator to Confirm Locations Required

## Section 5 Form of Tender

I/We, the Undersigned, having examined this Request for Tenders, do hereby offer to enter into an Agreement with the Municipality of Magnetawan to provide gravel, without undue delay, and by completion date.

I, We \_\_\_\_\_  
(Name-Print) (Position)

of \_\_\_\_\_  
(Company Name)

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY PROVINCE POSTAL CODE

\_\_\_\_\_  
TELEPHONE NO. FACSIMILE NO. E-MAIL ADDRESS

Receipt of any issued addenda shall be acknowledged by initialing in the space provided below.

Addendum No. 1 \_\_\_\_\_ Addendum No. 2 \_\_\_\_\_ Addendum No. 3 \_\_\_\_\_

Receipt of any issued addenda shall be acknowledged by initialing in the space provided below  
Last posted addendum on the website on Friday April 9, 2021 \_\_\_\_\_

Signature in the designated space, by an authorized officer of the Bidder's company affirms acceptance of the Request for Tender requirements set forth in this document, the associated costs attributed to the business arrangement between the Bidder and the Municipality of Magnetawan, and hereby certifies that the information supplied in this Tender to be true and complete in all respects.

Company Seal



**Municipality of  
Magnetawan**

P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0

Lead Contact: Steve Robinson  
Parks and Maintenance Manager  
P.O. Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0  
Email: [parks@magnetawan.com](mailto:parks@magnetawan.com)

**Request for Proposal 2021-03**

**Commercial Tractor including cab, commercial snowblower and  
loader bucket**

**Date of Issue: Wednesday March 24, 2021**

**Proposal Submission Deadline: Friday April 16, 2021 by 3:00 p.m.**

## **Section 1 Introduction and General Instructions**

### **1.01 Introduction**

The Municipality of Magnetawan is inviting proposals for the supply of one (1) Commercial Tractor including cab, commercial snowblower and loader bucket that complies with the basic minimum specifications indicated elsewhere in this document. The successful proponent shall supply a 'turn-key' operational commercial tractor within ninety (90) calendar days of awarding.

This Request for Proposal document (and any other applicable attachments or addenda) is available in PDF format through the Municipality of Magnetawan's website at [www.magnetawan.com](http://www.magnetawan.com)

Any information contained in the Request for Proposal that is changed by the Bidder (except for filling in the blanks) will be grounds for disqualification.

Magnetawan's Procurement By-law is available for review at the Municipal Office or on the website.

### **1.02 Submission of Proposals**

Proposals shall be submitted in the form and format specified in Section 3 and shall include the completed Form of Proposal included as Section 5 at the end of this document. A designated signing officer authorized to bind the Bidder to the provisions of their Proposal must sign the Form of Proposal. Any addenda issued by the Municipality of Magnetawan in accordance with Subsection 1.06 must be acknowledged by the Bidder on the Form of Proposal.

All hard copy proposal must be signed, sealed, the envelope marked with the Bidder's name and the Project Name, and received by: The Municipality of Magnetawan, P.O. Box 70, 4304 Hwy 520, Magnetawan, ON P0A 1P0

Electronic submissions will be accepted in response to this RFP due to the COVID-19 pandemic. Electronic submissions will not be reviewed until the proposal opening date.

Faxed submissions will not be accepted.

**Project Name: RFP 2021-03 Commercial Tractor**

**Proposals must be received no later than Friday April 16, 2021 at 3:00 p.m.**

Proposals must not be restricted by a statement added to the Form of Proposal or by a covering letter, or by alterations to the Form of Proposal supplied unless otherwise provided in the RFP.

The onus unequivocally remains with the Bidder to ensure that the Municipality of Magnetawan receives proposals delivered or sent by courier prior to the Proposal Submission Deadline, in accordance with the submission process described in this section. Proposals received after the Proposal Submission Deadline will not be considered.

### 1.03 Contacts

All questions or inquiries must be made in writing or email to the Lead Contact named below:

*Steve Robinson  
PO Box 70, 4304 Hwy 520  
Magnetawan, ON  
P0A 1P0  
parks@magnetawan.com*

**IMPORTANT:** A Bidder may be disqualified if they make inquiries, between the Proposal issue date and the notification of the Award, in a manner other than that described in this RFP or to anyone involved in the process who is not the Lead Contact, including but not limited to the members of Council. This is to ensure that each Bidder receives the same information, and that no Bidder receives unfair treatment during the RFP process.

### 1.04 Schedule

The schedule set out herein represents the Municipality of Magnetawan's best estimate of the schedule that will be followed, and it is intended to be a guideline.

The approximate schedule is as follows:

RFP issue date	Wednesday March 24, 2021
Final date of posting addenda	Friday April 9, 2021 by 4:30 p.m.
Proposal Submission Deadline	Friday April 16, 2021 by 3:00 p.m.
Proposal Opening	Friday April 16, 2021 by 3:30 p.m.

### 1.05 Required Review and Clarification

Bidders shall carefully review this RFP. If questions concerning clarification of the contents of this document arise, the questions must be made in writing and received by the Lead Contact. This will allow time for the issuance of any necessary addenda. Protests based on any omission or error or on the content of the RFP will be disallowed if these perceived faults have not been brought to the attention of the Lead Contact.

In submitting a Proposal, the Bidder acknowledges that they have read, completely understood, and accepted the terms and conditions of the RFP in full. The Municipality of Magnetawan is not responsible for any misunderstanding of the RFP.

### 1.06 Amendments to the RFP

The Municipality of Magnetawan may issue addenda as they are received, clarify and/or modify certain aspects of the RFP prior to the Proposal Submission Deadline. No addenda shall be posted after **Friday, April 9, 2021**. Addenda will be posted to our website at [www.magnetawan.com](http://www.magnetawan.com) and shall be available in the Municipal Office.

## 1.07 Opening of Proposals

A Request for Proposals is evaluated on a more comprehensive set of criteria than a Tender. As such, the contract will not be awarded at the opening, but only after the Evaluation Committee has examined all Proposals in detail and presented their recommendation to Council. Bidders will be notified of the date for the Council meeting at which the Award will be decided, and they are welcome to attend.

## 1.08 Reserved Rights of the Municipality of Magnetawan

The Municipality of Magnetawan reserves the right to:

- a. make public the names of any or all Bidders and their quoted price;
- b. request written clarification or the submission of supplementary written information in relation to the clarification request from any Bidder and incorporate a Bidder's response to that request for clarification into the Bidder's Proposal;
- c. adjust a Bidder's scoring or reject a Bidder's Proposal on the basis of
  - i) a financial analysis;
  - ii) information provided by references;
  - iii) the Bidder's past performance on previous contracts awarded by the Municipality of Magnetawan;
  - iv) the information provided by a Bidder pursuant to the Municipality of Magnetawan exercising its clarification rights under this RFP process; or
  - v) other relevant information that arises during the RFP process;
- d. verify with any Bidder or with a third party any information set out in a Proposal;
- e. check references other than those provided by any Bidder;
- f. disqualify any Bidder whose Proposal contains misrepresentations or any other inaccurate or misleading information, or any qualifications;
- g. disqualify any Bidder or the Proposal of any Bidder who has engaged in conduct prohibited by this RFP;
- h. make changes, including substantial changes, to this RFP provided that those changes are issued by way of addenda in the manner set out in this RFP;
- i. select the Bidder other than the Bidder whose Proposal reflects the lowest cost to the Municipality of Magnetawan or the highest overall score;
- j. cancel this RFP process at any stage;
- k. cancel this RFP process at any stage and issue a new RFP for the same or similar deliverables;
- l. accept or reject any or all Proposals in whole or in part;
- m. discuss with any Bidder different or additional terms to those contemplated in this RFP or in any Bidder's Proposal;
- n. if a single Proposal is received, reject the Proposal of the sole Bidder, and cancel this RFP process or enter into direct negotiations with the sole Bidder.
- o. to negotiate with the two lowest bidders.

These reserved rights are in addition to any other expressed rights or any other rights which may be implied in the circumstances.

## **1.09 Not Responsible for Costs**

The Municipality of Magnetawan shall not pay any costs associated with the preparation, submission, or presentation of the Bidder's Proposal. The Municipality of Magnetawan shall not be liable for any expenses, costs or losses suffered by the Bidder or any third party resulting from the Municipality of Magnetawan exercising any of its expressed or implied rights under this RFP.

## **1.10 Proposal Expiry Date**

Bidders hereby acknowledge that their Proposals shall be irrevocable for a period of **90 days** from the Proposal submission deadline. Extensions to this period may be granted with the mutual agreement of the Municipality of Magnetawan and the successful Bidder and may be initiated by either party.

## **1.11 Confidentiality and Ownership**

Any information provided to the Bidder by the Municipality of Magnetawan before, during or after the project is completed shall be treated as confidential and shall not be used or communicated by the Bidder or any third party in any way unless otherwise identified or permitted by the Municipality of Magnetawan. The information, reports, documentation, plans, etc. that are produced by the successful Bidder in response to this project shall become the exclusive property of the Municipality of Magnetawan. However, intellectual property, such as specific tools, templates, processes, etc. that the Bidder provides as part of the deliverables remains the property of the Bidder.

## **1.12 Invoicing**

The Bidder shall provide a single invoice for payment in full to the Municipality of Magnetawan upon delivery of the selected unit. Invoices shall clearly state what has been supplied with a description of the unit. It should be noted that the Municipality of Magnetawan's standard terms of payment are net 30 calendar days from the date the invoice is received.

## **1.13 Freedom of Information**

Any personal information required in the Proposal is received under the authority of the Municipality of Magnetawan. This information shall be an integral component of the submission. All written Proposals received by the Municipality of Magnetawan become a public record. Once a Proposal is accepted by the Municipality of Magnetawan and the contract has been awarded, all information contained in the Proposals may be available to the public, including personal information. Questions about the collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, as amended may be directed to the Lead Contact.

## **1.14 Additional Requirements**

The successful Bidder shall ensure that all services and products provided in respect to this proposal are done so in accordance with and under the authorization of all applicable authorities, municipal, provincial, and/or federal legislation.

## **Section 2 Minimum General Specifications and Requirements**

The successful Proponent/Bidder shall supply one (1) Commercial Municipal Tractor with cab. The unit as a whole must be designed for Canadian rural winter service as well as hot dusty conditions. The following general specifications are meant to be a guideline for the proposal.

- ☐ Engine: 28 to 35 HP Diesel, block heater high output alternator for accessories and lights
- ☐ Max width 57"
- ☐ 4WD, Hydrostatic Transmission
- ☐ 3 point hitch to accommodate hydraulic box sander, rear remote kit. All hydraulic lines valves, etc. for rear hydraulics
- ☐ Heated and air-conditioned cab, front and rear LED driving lights, low profile orange and blue top of cab strobe light (LED and switchable from inside cab) defrost etc.
- ☐ Tires Hybrid between a turf and an agricultural tire not too aggressive but better than turf
- ☐ Loader with 54" bucket
- ☐ Commercial snowblower 47" to 51" with hydraulic chute

The proponent vendor is expected to provide a full set of specifications, for each component system (including hydraulics), in their proposal. Although price is of significance, the proponent vendors are encouraged to put forward a good quality package. The Municipality is looking for durability as well as value. The foregoing are minimum guidelines only, however, any significant dimensional change should be high-lighted for consideration. Bidder to consult attached Specifications sheets.

The proponent vendor shall have a licensed service facility within a reasonable distance from Magnetawan for the provision of major maintenance service and/or repair.

The delivery of the proposed unit to the Municipality of Magnetawan shall not be later than **ninety (90) calendar days after award by Council.**

## **Section 3 Evaluation of the Proposals**

### **3.01 Evaluation Criteria, Process and Award**

As part of the evaluation process, the Municipality of Magnetawan may contract one or more Bidders to clarify or obtain more information about their Proposal or to request the Bidder to exhibit or otherwise demonstrate the information contained therein. The purpose of these discussions will be to ensure full understanding of the requirements of the RFP and Proposal. Discussions will be limited to specific sections of the RFP identified by the evaluation committee. The Lead Contact will only hold discussions with Bidders who have submitted a proposal deemed to be reasonable acceptable for Award.

The Municipality of Magnetawan may make an Award on the basis of the Proposals received without further discussion with the Bidders. Therefore, each initial offer should contain the Bidder's best terms/information, including all required documentation as listed in this RFP.

The evaluation committee will recommend Award to Council for the Bidder achieving the highest combined score based on the rated criteria in 3.02 below.

### 3.02 Maximum Evaluation Points Summary

#### Specification & Quality

**40 points**

- Demonstration and documentation proving that the proposed vehicle meets or exceeds the minimum specifications, data spec sheets, and photographs. Evidence of a durable high-quality package and warranty.

#### Price & Delivery

**30 points**

- Demonstration and documentation that the proposed unit is priced within reason when quality is considered, and that the unit can be delivered within the six-month time window.

#### Vendor's Background, Experience, and References

**10 points**

- The Bidder's experience in heavy truck sales and services: past performance, litigation, and business references. The Municipality reserves the right to contact known business references not submitted in the proposal.

#### Breakdown of Costs

**10 points**

- Breakdown of costs, line items are complete and reasonable.

#### Distance to Service Facility

**10 points**

- Distance in kilometres to proponents licensed service facility.

#### Maximum Points Available

**100 points**

The successful Bidder shall be notified of the Award verbally or electronically by the Lead Contact.

## Section 4 Form of Proposal

I/We, the Undersigned, having examined this Request for Proposals, do hereby offer to enter into an Agreement with the Municipality of Magnetawan to act as Engineer of Record under the terms as included.

I, We \_\_\_\_\_  
(Name-Print) (Position)

of \_\_\_\_\_  
(Company Name)

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
AUTHORIZED SIGNATURE

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY PROVINCE POSTAL CODE

\_\_\_\_\_  
TELEPHONE NO. FACSIMILE NO. E-MAIL ADDRESS

Receipt of any issued addenda shall be acknowledged by initialing in the space provided below.  
Last posted addendum on the website on Friday April 9, 2021 \_\_\_\_\_

Signature in the designated space, by an authorized officer of the Bidder's company affirms acceptance of the Request for Proposal requirements set forth in this document, the associated costs attributed to the business arrangement between the Bidder and the Municipality of Magnetawan, and hereby certifies that the information supplied in this proposal to be true and complete in all respects.

Company Seal

The following required information may be forwarded on the Vendor's forms and should include all manufacturers specification and submitted with the overall package. However, the information requested here, specifically should be clearly presented, easily understood, and easy to find.

Make:

Model:

Engine:

Warranty:

Distance from Municipality of Magnetawan to Service facility: \_\_\_\_\_ km

Location of Service facility:

Price: \$ \_\_\_\_\_ (*HST not included*)

Other relevant information:



# ICYMI

## In Case You Missed It!

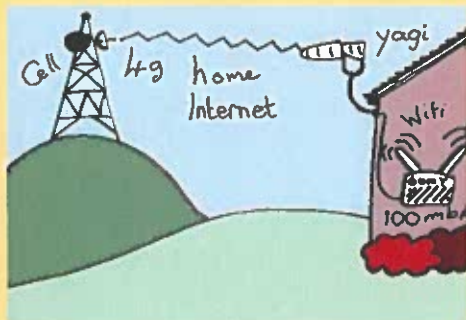
### Council Highlights

### March 17, 2021

To read the complete minutes, agenda packages and by-laws please visit our website at [www.magnetawan.com](http://www.magnetawan.com)

#### Budget Update 2021

Council directed Staff to finalize the 2021 budget and prepare the Bylaw to set and levy the rates of taxation for passing at the next Council Meeting at a zero percent tax rate increase.



After the Public Consultation Meeting March 17, 2021 Council passed By-law 2021-13 deeming that it is in the best interest of residents of the community to authorize the use of unopened municipal road allowance for the erection of three self-support internet towers in the Ahmic Lake/Ahmic Harbour Area. The erection of the three self-support internet towers is 100% funded with no cost to the Municipality.

Council thanks CENG and Spectrum Group for the funding and implementation of this project.

Council passed resolution 2021-68 supporting the appointment of Lisa Morrison, Councillor Village of Burk's Falls, as the Eastholme Board representative. Congratulations Lisa!



Council passed Resolution 2021-77 thanking residents for their nominations for the Ontario Senior of the Year Award 2021 and is grateful to have so many super senior volunteers in our community. After careful consideration of each nomination Council nominates **Garfield Robertson** for the Provincial Ontario Senior of the Year Award 2021. Congratulations Garfield!

Questions? Concerns? Ideas? Contact the Municipal Office at (705) 387-3947  
or by email at [info@magnetawan.com](mailto:info@magnetawan.com)

**Council Approval Accounts Payable and Payroll**

Meeting Date: APRIL 7/21

**Accounts Payable**

Batch # 35 Amount \$9,107.91

Cheque Date: 31/03/21

Cheque Numbers

From: To:

Batch # 39 \$160,816.98

Cheque Date: 07/04/21

From: 21569 To: 21611

EFT

Batch # 37 \$48,754.67

EFT

Batch # 41 \$11,099.36

Total Accounts Payable \$229,778.92

**Cancelled Cheques**

**Payroll**

Staff Pay MARCH 7 - 20/21 \$28,471.03.

Pay Period: # 6

Direct deposit and

Cheque # 21563 to # 21563

Staff Pay \$

Pay Period: #

Direct deposit and

Cheque # to #

Council Pay MARCH 1 - 31/21

Pay Period: # 6

All Direct deposit \$4766.61

Total Payroll \$33,237.64

\$263,016.56

Total for Resolution

## Council/Board Report By Dept-(Computer)



AP5130

Page : 1

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

## DEPARTMENT 1000 LIABILITIES

## 03082 CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 1813

MARCH 31/21 MARCH 2021 UNION DUES 35 29-Mar-2021 31-Mar-2021  
 1-2-1000-1044 Union dues payable 608.00

## 04120 SAM DUNNETT

87146 REMBURSEMENT FOR COST OF COUNCIL LUNCH 39 17-Mar-2021 07-Apr-2021  
 1-4-1000-2010 COUNCIL - Materials and Supplies 48.37

MARCH 17/21 CAPB MEETING - MILEAGE 39 17-Mar-2021 07-Apr-2021  
 1-4-1000-2010 COUNCIL - Materials and Supplies 38.50

Department Totals : 694.87

## DEPARTMENT 1100 ACCOUNTS RECEIVABLE

## 0300006 ROBERT WESTBROOK

MARCH 15/21 REFUND BALANCE OF DEPOSIT 39 15-Mar-2021 07-Apr-2021  
 1-1-1100-1195 A/R-Westbrook 459.11

## 06048 FIRE-ALERT

6888 FRIENDSHIP CENTRE FIRE EXTINGUISHER INSPECTION 35 07-Jan-2021 31-Mar-2021  
 1-1-1100-1010 A/R-Magnetawan Friendship Club 79.08

Department Totals : 538.19

## DEPARTMENT 1200 ADMINISTRATION

## 02013 BELL MOBILITY

519949447 MA CELL PHONE CHARGES 39 30-Mar-2021 07-Apr-2021  
 1-4-1200-2052 ADMIN - Cell Telephone 76.14

## 02071 BEATTY PRINTING

48324 2,500 LETTER HEAD 39 09-Mar-2021 07-Apr-2021  
 1-4-1200-2010 ADMIN - Office Supplies 559.35

## 08073 HR DOWNLOADS

99882 DOCUMENT AND HR ADVICE 35 22-Mar-2021 31-Mar-2021  
 1-4-1200-2225 ADMIN - HR Services 2,936.87

## 13011 MAGNETAWAN BUILDING CENTRE (PARKS)

101-58753 AIR FRESHINER 39 19-Mar-2021 07-Apr-2021  
 1-4-1200-2015 ADMIN - Office maintenance & supplies 15.80

## 18035 RUSSELL

63-283-276 MA GENERAL LEGAL FEES 39 02-Mar-2021 07-Apr-2021  
 1-4-1200-2210 ADMIN - Legal Fees-general 510.36

## 19055 STAPLES BUSINESS ADVANTAGE

55666294 COFFEE AND PAPER 39 12-Mar-2021 07-Apr-2021  
 1-4-1200-2010 ADMIN - Office Supplies 143.01

## 19083 SELECTCOM

0004928399 LONG DISTANCE CHARGES 39 09-Mar-2021 07-Apr-2021  
 1-4-1200-2050 ADMIN - Telephone 251.48

Department Totals : 4,493.01

## DEPARTMENT 1300 TREASURY

## 13073 MINISTER OF FINANCE

**MUNICIPALITY OF MAGNETAWAN**  
**Council/Board Report By Dept-(Computer)**



AP5130

Page : 2

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000  
 Batch : 35 To 41  
 Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021  
 Bank : 0099 To 1  
 Class : All

Vendor Invoice	Vendor Name Description	Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1 CC2 CC3 GL Account Name			

**DEPARTMENT 1300 TREASURY**

2102022112240	FINANCE CHARGE	39 28-Feb-2021	07-Apr-2021	
1-4-1300-2310	TREAS - Bank Charges			0.41
<b>13345</b>	<b>MUNICIPAL PROPERTY ASSESSMENT CORPORATION</b>			
1800027960	2021 2ND QUARTER MPAC BILLING	39 31-Mar-2021	07-Apr-2021	
1-4-1300-2320	TREAS - Property Assessment			23,732.24
<b>19045</b>	<b>LINDA SAUNDERS</b>			
FEB 8/21	FEB 8/21 BANKING MILEAGE	39 08-Feb-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
MARCH 12/21	MARCH 12/21 BANKING MILEAGE	39 12-Mar-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
MARCH 18/21	MARCH 18/21 BANKING MILEAGE	39 18-Mar-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
MARCH 24/21	MARCH 21/21 BANKING MILEAGE	39 24-Mar-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
MARCH 31/21	MARCH 31/21 BANKING MILEAGE	39 31-Mar-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
MARCH 5/21	MARCH 5/21 BANKING MILEAGE	39 05-Mar-2021	07-Apr-2021	
1-4-1300-2010	TREAS - Taxation Materials			25.30
<b>Department Totals :</b>				<b>23,884.45</b>

**DEPARTMENT 1500 ASSET MANAGEMENT**

<b>16235</b>	<b>THE PUBLIC SECTOR DIGEST INC.</b>			
14924	ASSET MANAGEMENT PLAN SERVICES INV #4	39 15-Mar-2021	07-Apr-2021	
1-4-1500-4010	ASSET - Contracts			7,345.00
<b>Department Totals :</b>				<b>7,345.00</b>

**DEPARTMENT 2000 FIRE DEPARTMENT**

<b>02013</b>	<b>BELL MOBILITY</b>			
519949447	MA CELL PHONE CHARGES	39 30-Mar-2021	07-Apr-2021	
1-4-2000-2052	FD - Cell Telephone			95.20
<b>06048</b>	<b>FIRE-ALERT</b>			
6889	FIRE HALL EXTINGUISHER INSPECTION	35 07-Jan-2021	31-Mar-2021	
1-4-2000-7130	FD - Equipment Repairs & Maintenance			62.15
<b>Department Totals :</b>				<b>157.35</b>

**DEPARTMENT 2002 FIRE TRAINING**

<b>13076</b>	<b>MINISTER OF FINANCE</b>			
211902211042	FIRE TRAINING COURSE	39 19-Feb-2021	07-Apr-2021	
1-4-2002-2010	FT - Training expenses			65.00
<b>18070</b>	<b>TOWNSHIP OF RYERSON</b>			
MARCH 31/21	2021 SOUTH EAST PARRY SOUND REGIONAL FIRE TRAINING - 1ST QUARTER	35 02-Mar-2021	31-Mar-2021	
1-4-2002-1500	FT - Regional Training			4,170.41
<b>Department Totals :</b>				<b>4,235.41</b>

**DEPARTMENT 2005 FIRE MAG STATION**

**19083 SELECTCOM**

**MUNICIPALITY OF MAGNETAWAN**  
**Council/Board Report By Dept-(Computer)**



AP5130

Page : 3

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000  
 Batch : 35 To 41  
 Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021  
 Bank : 0099 To 1  
 Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

**DEPARTMENT 2005 FIRE MAG STATION**

0004928399	LONG DISTANCE CHARGES				39 09-Mar-2021	07-Apr-2021	
1-4-2005-2050				MAG STATION - Telephone			126.02
<b>Department Totals :</b>							<b>126.02</b>

**DEPARTMENT 2006 FIRE AHMIC STATION**

<b>13013</b>	<b>MAGNETAWAN BUILDING CENTRE (FIRE DEPT.)</b>						
101-58502	SCREWS & PAINT BRUSHES				39 15-Mar-2021	07-Apr-2021	
1-4-2006-7140				AHMIC STATION - Repairs & Maintenance			52.26
<b>13242</b>	<b>MOORE PROPANE LIMITED</b>						
23010809	HEATING FUEL				39 23-Mar-2021	07-Apr-2021	
1-4-2006-2024				AHMIC STATION - Heating Fuel			370.00
<b>Department Totals :</b>							<b>422.26</b>

**DEPARTMENT 2009 ATV & MOBILE EQUIPMENT**

<b>13013</b>	<b>MAGNETAWAN BUILDING CENTRE (FIRE DEPT.)</b>						
101-59174	FORESTRY TRAILER REPAIRS				39 26-Mar-2021	07-Apr-2021	
1-4-2009-2070				ATV & MOBILE EQUIP-Repairs & Maintenance			19.04
101-59181	FORESTRY TRAILER REPAIRS				39 26-Mar-2021	07-Apr-2021	
1-4-2009-2070				ATV & MOBILE EQUIP-Repairs & Maintenance			85.76
101-59204	FORESTRY TRAILER REPAIRS				39 26-Mar-2021	07-Apr-2021	
1-4-2009-2070				ATV & MOBILE EQUIP-Repairs & Maintenance			29.29
103-71168	FORESTRY TRAILER REPAIRS				39 22-Mar-2021	07-Apr-2021	
1-4-2009-2070				ATV & MOBILE EQUIP-Repairs & Maintenance			86.86
<b>Department Totals :</b>							<b>220.95</b>

**DEPARTMENT 2031 FIRE TRUCK #531 - 2019 PUMPER TRUCK**

<b>03023</b>	<b>CARRIER CENTERS</b>						
05S504688	PUMP GASKET				39 01-Mar-2021	07-Apr-2021	
1-4-2031-2070				TR531 - Repairs and testing			1,527.20
<b>Department Totals :</b>							<b>1,527.20</b>

**DEPARTMENT 2100 BUILDING DEPARTMENT**

<b>03065</b>	<b>CLOUTHIER MATTHEW</b>						
2021-02-26	JAN 7 - FEB 26/21 MILEAGE				39 26-Feb-2021	07-Apr-2021	
1-4-2100-2030				CBO - Mileage			2,544.46
2021-03-29	MARCH 3-26/21 MILEAGE				39 29-Mar-2021	07-Apr-2021	
1-4-2100-2030				CBO - Mileage			1,169.28
<b>19083</b>	<b>SELECTCOM</b>						
0004928399	LONG DISTANCE CHARGES				39 09-Mar-2021	07-Apr-2021	
1-4-2100-2050				CBO - Telephone			41.10
<b>Department Totals :</b>							<b>3,754.84</b>

**DEPARTMENT 2200 BYLAW ENFORCEMENT**

<b>04031</b>	<b>DEEVEY CAITLIN A</b>						
M000000297	MARCH 8-19/2021 MILEAGE				39 23-Mar-2021	07-Apr-2021	

## Council/Board Report By Dept-(Computer)



AP5130

Page : 4

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

**DEPARTMENT 2200 BYLAW ENFORCEMENT**

1-4-2200-2010				BLEO - Materials/Supplies			154.78
<b>Department Totals :</b>							<b>154.78</b>

**DEPARTMENT 2500 PROTECTION TO PERSONS & PROPERTY****13073 MINISTER OF FINANCE**

200803211100				OPP OCT-DEC 2021 REVENUES CREDIT	39 08-Mar-2021	07-Apr-2021	
1-4-2500-2010				PROTECT - Policing Costs			451.00
202203211151				FEBRUARY 2021 OPP LSR BILLING	39 30-Mar-2021	07-Apr-2021	
1-4-2500-2010				PROTECT - Policing Costs			40,641.00
<b>Department Totals :</b>							<b>41,092.00</b>

**DEPARTMENT 2600 COMMUNITY DEVELOPMENT****19043 SILVER SCREEN PRINTING**

1461				STICKERS FOR RECREATION EQUIPMENT	39 10-Mar-2021	07-Apr-2021	
1-4-2600-2400				COM - Recreation			70.63
<b>Department Totals :</b>							<b>70.63</b>

**DEPARTMENT 3061 SAFETY DEVICES****12030 LLOYD BARRY**

SJ-40				CROSSWALK SIGN REPAIRS	39 26-Mar-2021	07-Apr-2021	
1-4-3061-2350				F - Signage			952.03
<b>13012</b>	<b>MAGNETAWAN BUILDING CENTRE (ROADS)</b>						
103-65352				SAFETY HELMETS AND GLASSES	39 19-Oct-2020	07-Apr-2021	
1-4-3061-2020				F - Safety-PPE			111.82
<b>23052</b>	<b>WHEELER ARACELI</b>						
410030528311				REIMBURSEMENT FOR WORK BOOTS	39 24-Mar-2021	07-Apr-2021	
1-4-3061-2020				F - Safety-PPE			150.00
<b>Department Totals :</b>							<b>1,213.85</b>

**DEPARTMENT 3101 OVERHEAD****02013 BELL MOBILITY**

519949447 MA				CELL PHONE CHARGES	39 30-Mar-2021	07-Apr-2021	
1-4-3101-2052				J - Cell Telephone			142.14

**02022 BLACK MOTOR SALES**

54246				SUPPLIES	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			109.27
54260				1 DOZEN 7B2 FILES - SMALL TOOLS	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			29.38

**06048 FIRE-ALERT**

6884				PUBLIC WORKS FIRE EXTINGUISHER INSPECTION	35 07-Jan-2021	31-Mar-2021	
1-4-3101-2420				J - Building Security			509.34

**13012 MAGNETAWAN BUILDING CENTRE (ROADS)**

101-30936				PAINT AND SUPPLIES	39 04-Sep-2020	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			77.66
101-55132				PAINT	39 30-Dec-2020	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			71.18

**MUNICIPALITY OF MAGNETAWAN**  
**Council/Board Report By Dept-(Computer)**



AP5130 Page : 5  
 Date : Mar 31, 2021 Time : 4:35 pm

Vendor : 01009 To 30000  
 Batch : 35 To 41  
 Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021  
 Bank : 0099 To 1  
 Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
<b>DEPARTMENT 3101 OVERHEAD</b>							
101-59034				RE-CHARGEABLE BATTERY	39 24-Mar-2021	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			18.07
103-66332				LEVELHEAD RAKE	39 04-Nov-2020	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			38.41
103-68698				SPRAY FOAM SEALANT, WATER AND LADDER	39 18-Dec-2020	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			260.67
103-70729				SUPPLIES	39 10-Mar-2021	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			108.31
103-71243				SUPPLIES	39 23-Mar-2021	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			73.40
10350172				STRAPS	39 02-Jun-2020	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			16.20
104-54296				HEAVY WEIGHT METAL HOSE NOZZLE	39 26-Nov-2020	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			45.18
<b>13014 MAGNETAWAN BUILDING CENTRE (LANDFILL)</b>							
101-34584				PADLOCK	39 03-Jun-2020	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			51.97
103-50254				SUPPLIES	39 08-Feb-2020	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			8.26
<b>13021 MAP SUNDRIDGE</b>							
703061/3				MATERIALS AND SUPPLIES	39 25-Mar-2021	07-Apr-2021	
1-4-3101-2010				J - Materials/Supplies			191.42
<b>13240 JIM MOORE PETROLEUM</b>							
565192				CLEAR DIESEL	39 03-Mar-2021	07-Apr-2021	
1-4-3101-2022				J - Clear Diesel Inventory Clearing			2,924.96
565193				PREMIUM GASOLINE	39 03-Mar-2021	07-Apr-2021	
1-4-3101-2021				J - Premium Gasoline Inventory Clearing			1,434.28
565194				DYED DIESEL	39 03-Mar-2021	07-Apr-2021	
1-4-3101-2023				J - Dyed Diesel Inventory Clearing			449.18
565739				CLEAR DIESEL	39 10-Mar-2021	07-Apr-2021	
1-4-3101-2022				J - Clear Diesel Inventory Clearing			954.99
565740				DYES DIESEL	39 10-Mar-2021	07-Apr-2021	
1-4-3101-2023				J - Dyed Diesel Inventory Clearing			487.65
566234				CLEAR DIESEL	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2022				J - Clear Diesel Inventory Clearing			384.23
566235				PREMIUM GASOLINE	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2021				J - Premium Gasoline Inventory Clearing			1,056.99
566236				DYED DIESEL	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2023				J - Dyed Diesel Inventory Clearing			179.93
<b>13242 MOORE PROPANE LIMITED</b>							
23011155				18 MILLER ROAD HEATING FUEL	39 17-Mar-2021	07-Apr-2021	
1-4-3101-2024				J - Heating Fuel			2,717.96
<b>19007 SERVICE 1 MUFFLERS &amp; MORE</b>							
68231				3 GALLON SPRAYER - SHOP TOOLS	39 12-Mar-2021	07-Apr-2021	
1-4-3101-2080				J - Small Tools and Supplies			162.72
<b>19083 SELECTCOM</b>							
0004928399				LONG DISTANCE CHARGES	39 09-Mar-2021	07-Apr-2021	

## Council/Board Report By Dept-(Computer)



AP5130

Page : 6

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

**DEPARTMENT 3101 OVERHEAD**

1-4-3101-2050				J - Telephone			54.64
<b>Department Totals :</b>							<b>12,558.39</b>

**DEPARTMENT 3211 GRADER - 2012 JOHN DEERE****14062 NEAR NORTH INDUSTRIAL SOLUTIONS**

72711	GRADER REPAIRS				39 22-Mar-2021	07-Apr-2021	
1-4-3211-2070				GR - Repairs			232.10
72816	GRADER REPAIRS				39 26-Mar-2021	07-Apr-2021	
1-4-3211-2070				GR - Repairs			169.50
<b>19008 SDB TRUCK &amp; EQUIPMENT REPAIRS</b>							
11724	GRADER REPAIRS				39 03-Mar-2021	07-Apr-2021	
1-4-3211-2070				GR - Repairs			101.70
<b>Department Totals :</b>							<b>503.30</b>

**DEPARTMENT 3213 COMPACTOR - 2003 CATERPILLAR****13240 JIM MOORE PETROLEUM**

565826	CROFT LANDFILL COMPACTOR MAINTENANCE				39 09-Mar-2021	07-Apr-2021	
1-4-3213-2070				COM - Repairs			79.10
<b>Department Totals :</b>							<b>79.10</b>

**DEPARTMENT 3214 DOZER - CASE 850K****01033 AGRICULTURE FORESTRY CONSTRUCTION INC**

1389	REPAIRS TO LANDFILL DOZER				39 22-Dec-2020	07-Apr-2021	
1-4-3214-8000				DOZ - Capital Expenditures			15,444.74
1522	REPAIRS TO LANDFILL DOZER				39 06-Mar-2021	07-Apr-2021	
1-4-3214-8000				DOZ - Capital Expenditures			4,034.10
1531	REPAIRS TO LANDFILL DOZER				39 11-Mar-2021	07-Apr-2021	
1-4-3214-8000				DOZ - Capital Expenditures			2,576.40
1532	REPAIR TO LANDFILL DOZER				39 11-Mar-2021	07-Apr-2021	
1-4-3214-8000				DOZ - Capital Expenditures			1,981.34
<b>Department Totals :</b>							<b>24,036.58</b>

**DEPARTMENT 3216 BACK HOE #3 - 2005 CASE 580 4WD****01033 AGRICULTURE FORESTRY CONSTRUCTION INC**

1390	LANDFILL BH3 REPAIRS				39 22-Dec-2020	07-Apr-2021	
1-4-3216-2070				BH3 - Repairs			635.04
1537	LANDFILL BH3 REPAIRS				39 05-Mar-2021	07-Apr-2021	
1-4-3216-2070				BH3 - Repairs			359.06
<b>14062 NEAR NORTH INDUSTRIAL SOLUTIONS</b>							
72696	BH 5 REPAIRS				39 19-Mar-2021	07-Apr-2021	
1-4-3216-2070				BH3 - Repairs			66.66
<b>Department Totals :</b>							<b>1,060.76</b>

**DEPARTMENT 3217 BACK HOE #4 - 2012 JOHN DEERE 410J****01033 AGRICULTURE FORESTRY CONSTRUCTION INC**

## Council/Board Report By Dept-(Computer)



AP5130

Page : 7

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

**DEPARTMENT 3217 BACK HOE #4 - 2012 JOHN DEERE 410J**

1421	REPAIR TO BH 4				39 06-Jan-2021	07-Apr-2021	
1-4-3217-2070				BH4 - Repairs			395.24
<b>Department Totals :</b>							<b>395.24</b>

**DEPARTMENT 3218 BACK HOE #5 - 2014 CASE 590**

16075	GF PRESTON SALES AND SERVICE LTD.						
93680	BH 5 AIR FILTERS				39 25-Mar-2021	07-Apr-2021	
1-4-3218-2070				BH5 - Repairs			501.36
<b>Department Totals :</b>							<b>501.36</b>

**DEPARTMENT 3219 WHEEL LOADER - 2016 CASE**

01033	AGRICULTURE FORESTRY CONSTRUCTION INC						
1521	LOADER REPAIRS				39 06-Mar-2021	07-Apr-2021	
1-4-3219-2070				LOADER - Repairs			1,356.85
<b>Department Totals :</b>							<b>1,356.85</b>

**DEPARTMENT 3220 TRUCK #20 - 2017 CHEVROLET SILVERADO 150**

02037	BRAY MOTORS LIMITED						
2754	TRUCK 20 REPAIRS				39 25-Mar-2021	07-Apr-2021	
1-4-3220-2070				TR20 - Repairs			1,272.98
<b>Department Totals :</b>							<b>1,272.98</b>

**DEPARTMENT 3222 TRUCK #22 - 2016 FREIGHTLINER TANDEM**

06034	FREIGHTLINER NORTH BAY						
01251	TRUCK #22 REPAIR				39 17-Feb-2021	07-Apr-2021	
1-4-3222-2070				TR22 - Repairs			163.42
19008	SDB TRUCK & EQUIPMENT REPAIRS						
11714	TRUCK 22 REPAIRS				39 25-Feb-2021	07-Apr-2021	
1-4-3222-2070				TR22 - Repairs			457.65
11727	TRUCK 22 MONTHLY INSPECTION				39 05-Mar-2021	07-Apr-2021	
1-4-3222-2070				TR22 - Repairs			169.50
<b>Department Totals :</b>							<b>790.57</b>

**DEPARTMENT 3227 TRUCK #27 - 2014 FREIGHTLINER TANDEM**

06034	FREIGHTLINER NORTH BAY						
01221	TRUCK 27 PARTS				39 16-Feb-2021	07-Apr-2021	
1-4-3227-2070				TR27 - Repairs			144.56
14062	NEAR NORTH INDUSTRIAL SOLUTIONS						
72617	TRUCK 27 PARTS				39 16-Mar-2021	07-Apr-2021	
1-4-3227-2070				TR27 - Repairs			191.66
19008	SDB TRUCK & EQUIPMENT REPAIRS						
11707	TRUCK 27 REPAIRS				39 17-Feb-2021	07-Apr-2021	
1-4-3227-2070				TR27 - Repairs			203.40
11725	TRUCK 27 MONTHLY INSPECTION				39 05-Mar-2021	07-Apr-2021	
1-4-3227-2070				TR27 - Repairs			169.50

## Council/Board Report By Dept-(Computer)



AP5130

Page : 8

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

## DEPARTMENT 3227 TRUCK #27 - 2014 FREIGHTLINER TANDEM

11744	TRUCK 27 REPAIR				39 16-Mar-2021	07-Apr-2021	
1-4-3227-2070				TR27 - Repairs			316.40
Department Totals :							1,025.52

## DEPARTMENT 3228 TRUCK #28 - 2018 WESTERN STAR

## 19008 SDB TRUCK &amp; EQUIPMENT REPAIRS

11716	TRUCK 28 MONTHLY INSPECTION				39 06-Feb-2021	07-Apr-2021	
1-4-3228-2070				TR28 - Repairs			169.50
11726	TRUCK 28 MONTHLY INSPECTION				39 06-Mar-2021	07-Apr-2021	
1-4-3228-2070				TR28 - Repairs			255.38
Department Totals :							424.88

## DEPARTMENT 3240 FLOAT

## 19008 SDB TRUCK &amp; EQUIPMENT REPAIRS

11729	REPAIR TO FLOAT				39 05-Mar-2021	07-Apr-2021	
1-4-3240-2070				FL - Repair Parts			418.10
Department Totals :							418.10

## DEPARTMENT 3800 STREETLIGHTS

## 12046 LAKELAND ENERGY LTD

LE033682	STREET LIGHT REPAIR				39 30-Mar-2021	07-Apr-2021	
1-4-3800-5012				STREET - Magnetawan Street Lights			3,140.90

## 15050 HYDRO ONE NETWORKS

200126393189	ROCKWYNN LANDING STREET LIGHT				39 08-Mar-2021	07-Apr-2021	
1-4-3800-5016				STREET - Rockwynn Landing Light			32.42
Department Totals :							3,173.32

## DEPARTMENT 4020 LANDFILL

## 01015 ADAMS BROS. CONSTRUCTION LTD.

140176	MARCH 16 - APRIL 13/21 CROFT/CHAPMAN MONTHLY TOILET RENTALS				39 19-Mar-2021	07-Apr-2021	
1-4-4020-2020				LF - Latrine Rentals/Cleaning			169.50

## 02013 BELL MOBILITY

519949447 MA	CELL PHONE CHARGES				39 30-Mar-2021	07-Apr-2021	
1-4-4020-2052				LF - Cell Telephone			57.93

## 02072 BELL MOBILITY

538589007 MA	LANDFILL SURVEILLANCE				39 02-Mar-2021	07-Apr-2021	
1-4-4020-2420				LF - Landfill Surveillance			83.85
1-4-4020-2420				LF - Landfill Surveillance			83.85

## 06048 FIRE-ALERT

6885	CROFT AND CHAPMAN LANDFILL SITE FIRE EXTINGUISHER INSPECTIONS				35 07-Jan-2021	31-Mar-2021	
1-4-4020-2400				LF - Repairs & Maintenance			140.12

## 13014 MAGNETAWAN BUILDING CENTRE (LANDFILL)

101-52728	BOOSTER CABLE				39 21-Nov-2020	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			25.98

103-50956	BOLTS AND SHOP TOWELS				39 25-Feb-2020	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			12.84

## Council/Board Report By Dept-(Computer)



AP5130

Page : 9

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
<b>DEPARTMENT 4020 LANDFILL</b>							
103-57268				BONDING COMPOUND AND BATTERIES	39 26-Jun-2020	07-Apr-2021	
1-4-4020-2010				LF - Materials/Supplies			75.68
103-57703				PIPE TAPE	39 03-Jul-2020	07-Apr-2021	
1-4-4020-2010				LF - Materials/Supplies			6.20
103-68695				BATTERY CHARGER KIT	39 18-Dec-2020	07-Apr-2021	
1-4-4020-2420				LF - Landfill Surveillance			180.79
104-42784				LANDFILL REPAIRS	39 27-Apr-2020	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			5.07
104-42786				LANDFILL REPAIRS	39 27-Apr-2020	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			-5.07
104-55184				SUPPLIES	39 19-Dec-2020	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			41.65
106-6307				REPLACEMENT TRAILER DOOR	39 16-Mar-2021	07-Apr-2021	
1-4-4020-2400				LF - Repairs & Maintenance			473.23
<b>13240 JIM MOORE PETROLEUM</b>							
565760				CROFT LANDFILL DYED DIESEL	39 10-Mar-2021	07-Apr-2021	
1-4-4020-2023				LF - Dyed Diesel Inventory Clearing			1,338.42
566237				CHAPMAN LANDFILL DYED DIESEL	39 17-Mar-2021	07-Apr-2021	
1-4-4020-2023				LF - Dyed Diesel Inventory Clearing			631.04
<b>13242 MOORE PROPANE LIMITED</b>							
159005305				CROFT LANDFILL HEATING FUEL	39 05-Mar-2021	07-Apr-2021	
1-4-4020-2024				LF - Propane Heat			271.93
<b>Department Totals :</b>							<b>3,593.01</b>

<b>DEPARTMENT 4030 RECYCLING</b>							
<b>01015 ADAMS BROS. CONSTRUCTION LTD.</b>							
140176				MARCH 16 - APRIL 13/21 CROFT/CHAPMAN MONTHLY TOILET RENTALS	39 19-Mar-2021	07-Apr-2021	
1-4-4030-2015				RECY - Latrine Rentals/Cleaning			169.50
<b>02013 BELL MOBILITY</b>							
519949447 MA				CELL PHONE CHARGES	39 30-Mar-2021	07-Apr-2021	
1-4-4030-2052				RECY - Cell Telephone			48.18
<b>06048 FIRE-ALERT</b>							
6885				CROFT AND CHAPMAN LANDFILL SITE FIRE EXTINGUISHER INSPECTIONS	35 07-Jan-2021	31-Mar-2021	
1-4-4030-2400				RECY - Repairs & Maintenance			140.12
<b>13014 MAGNETAWAN BUILDING CENTRE (LANDFILL)</b>							
101-39249				BATTERIES	39 10-Jul-2020	07-Apr-2021	
1-4-4030-2420				RECY - Landfill Surveillance			27.07
103-53693				GARBAGE BAGS	39 05-Apr-2020	07-Apr-2021	
1-4-4030-2010				RECY - Materials/Supplies			38.40
104-40072				EXTENSION CORD	39 10-Feb-2020	07-Apr-2021	
1-4-4030-2010				RECY - Materials/Supplies			18.63
104-41601				CLEANING SUPPLIES	39 20-Mar-2020	07-Apr-2021	
1-4-4030-2010				RECY - Materials/Supplies			18.81
104-41637				GRILL BIT SET	39 21-Mar-2020	07-Apr-2021	
1-4-4030-2400				RECY - Repairs & Maintenance			36.15
<b>Department Totals :</b>							<b>496.86</b>

## Council/Board Report By Dept-(Computer)



AP5130

Page : 10

Date : Mar 31, 2021

Time : 4:35 pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

Cheque Print Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name			Amount

DEPARTMENT 4030 RECYCLING

DEPARTMENT 4300 WATER SYSTEMS

14063 NEAR NORTH LABORATORIES INC.

81754 FEB/21 WATER TESTING

1-4-4300-2010 W-SYS - Materials/Supplies

35 11-Feb-2021 31-Mar-2021

104.75

Department Totals : 104.75

DEPARTMENT 6300 BUILDING - 28 CHURCH ST RENTAL

06048 FIRE-ALERT

6886 MEDICAL BUILDING FIRE EXTINGUISHER INSPECTION

1-4-6300-2400 RENTAL - Repairs &amp; Maintenance

35 07-Jan-2021 31-Mar-2021

134.47

Department Totals : 134.47

DEPARTMENT 6400 HEALTH SERVICES

14085 NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

APRIL/2021 APRIL 2021 HEALTH UNIT LEVY

1-4-6400-2010 HEALTH - Health Unit

39 31-Mar-2021 07-Apr-2021

3,493.19

16048 TOWN OF PARRY SOUND

APRIL 2021 APRIL 2021 LAND AMBULANCE LEVY

1-4-6400-2020 HEALTH - Land Ambulance

39 31-Mar-2021 07-Apr-2021

17,960.12

Department Totals : 21,453.31

DEPARTMENT 7200 PARKS

01135 ARNSTEIN LAWN AND GARDEN COMPANY INC.

01-111813 REPLACEMENT BRUSHES FOR PARKS SWEEPER ATTACHEMENT

1-4-7200-2400 PARKS - Repairs &amp; Maintenance

39 17-Mar-2021 07-Apr-2021

991.46

13011 MAGNETAWAN BUILDING CENTRE (PARKS)

103-70957 SUPPLIES

1-4-7200-2010 PARKS - Materials/Supplies

39 16-Mar-2021 07-Apr-2021

27.41

103-71395 PAINT &amp; SUPPLIES

1-4-7200-2400 PARKS - Repairs &amp; Maintenance

39 26-Mar-2021 07-Apr-2021

50.49

104-57407 SUPPLIES

1-4-7200-2010 PARKS - Materials/Supplies

39 23-Mar-2021 07-Apr-2021

10.16

104-57488 BLACK SPRAY PAINT

1-4-7200-2010 PARKS - Materials/Supplies

39 25-Mar-2021 07-Apr-2021

8.12

19145 SIGNCRAFT CANADA INC.

1 021 WASHROOM FACILITIES SIGN

1-4-7200-2400 PARKS - Repairs &amp; Maintenance

39 26-Mar-2021 07-Apr-2021

197.75

Department Totals : 1,285.39

DEPARTMENT 7205 PARKS OVERHEAD

02013 BELL MOBILITY

519949447 MA CELL PHONE CHARGES

1-4-7205-2052 P - Cell Telephone

39 30-Mar-2021 07-Apr-2021

38.04

13240 JIM MOORE PETROLEUM

565738 PARKS GARAGE FURNACE OIL

39 10-Mar-2021 07-Apr-2021

## Council/Board Report By Dept-(EFT)



AP5130

Date : Mar 31, 2021

Page : 13

Time : 4:35pm

Vendor : 01009 To 30000

Batch : 35 To 41

Department : All

EFT Paid Date : 01-Jan-2021 To 07-Apr-2021

Bank : 0099 To 1

Class : All

Vendor Code	Vendor Name								
Invoice No.	Description					Batch	Inv Date	Inv Due Date	
G.L. Account	CC1	CC2	CC3	GL Account Name					Amount
<b>DEPARTMENT 1000</b>	<b>LIABILITIES</b>								
<b>18043</b>	<b>RECEIVER GENERAL</b>								
MARCH 15/21	MARCH 1-15/21 PAYROLL REMITTANCE					37	25-Mar-2021	31-Mar-2021	
1-2-1000-1047				CPP Payable					3,980.14
1-2-1000-1048				EI Payable					1,300.50
1-2-1000-1049				Income Tax Payable					6,489.00
MARCH 31/21	MARCH 16-31/21 PAYROLL REMITTANCE					37	29-Mar-2021	31-Mar-2021	
1-2-1000-1049				Income Tax Payable					6,242.55
1-2-1000-1048				EI Payable					1,287.07
1-2-1000-1047				CPP Payable					3,879.28
<b>18044</b>	<b>RECEIVER GENERAL</b>								
MARCH 15/21	MARCH 1-15/21 PAYROLL REMITTANCE					37	25-Mar-2021	31-Mar-2021	
1-2-1000-1047				CPP Payable					449.58
1-2-1000-1048				EI Payable					187.04
1-2-1000-1049				Income Tax Payable					416.44
MARCH 31/21	MARCH 16-31/21 PAYROLL REMITTANCE					37	29-Mar-2021	31-Mar-2021	
1-2-1000-1049				Income Tax Payable					1,315.82
1-2-1000-1048				EI Payable					166.31
1-2-1000-1047				CPP Payable					554.88
<b>18089</b>	<b>ROYAL BANK VISA EFT</b>								
292171943	GO TO MEETING MAR 1-28/21					41	11-Mar-2021	07-Apr-2021	
1-4-1000-2010				COUNCIL - Materials and Supplies					29.38
<b>23010</b>	<b>WORKPLACE SAFETY &amp; INSURANCE BOARD - EFT</b>								
MARCH/2021	MARCH/21 WSIB REMITTANCE					37	29-Mar-2021	31-Mar-2021	
1-2-1000-1046				WSIB Payable					2,563.81
<b>Department Totals :</b>									<b>46,569.27</b>

<b>DEPARTMENT 1200</b>	<b>ADMINISTRATION</b>								
<b>07068</b>	<b>GREEN SHIELD CANADA EFT</b>								
APRIL 2021	APRIL 2021 GREEN SHIELD GROUP BENEFIT PREMIUM					41	31-Mar-2021	07-Apr-2021	
1-4-1200-1010				ADMIN - Wages and benefits					1,062.73
<b>13023</b>	<b>MANULIFE FINANCIAL EFT</b>								
APRIL 2021	APRIL 2021 MANULIFE GROUP BENEFIT PREMIUM					41	31-Mar-2021	07-Apr-2021	
1-4-1200-1010				ADMIN - Wages and benefits					586.30
<b>18085</b>	<b>ROYAL BANK VISA EFT</b>								
25646501	CANADA POST - REGISTERED MAIL					41	08-Mar-2021	07-Apr-2021	
1-4-1200-2010				ADMIN - Office Supplies					12.23
<b>18089</b>	<b>ROYAL BANK VISA EFT</b>								
MAR 15/21	AMAZON - BLACK TONER FOR TREASURER'S PRINTER					41	15-Mar-2021	07-Apr-2021	
1-4-1200-2130				ADMIN - Computer expenses					134.40
<b>Department Totals :</b>									<b>1,795.66</b>

<b>DEPARTMENT 1300</b>	<b>TREASURY</b>								
<b>07068</b>	<b>GREEN SHIELD CANADA EFT</b>								
APRIL 2021	APRIL 2021 GREEN SHIELD GROUP BENEFIT PREMIUM					41	31-Mar-2021	07-Apr-2021	
1-4-1300-1010				TREAS - Wages and benefits					707.70
<b>13023</b>	<b>MANULIFE FINANCIAL EFT</b>								
APRIL 2021	APRIL 2021 MANULIFE GROUP BENEFIT PREMIUM					41	31-Mar-2021	07-Apr-2021	
1-4-1300-1010				TREAS - Wages and benefits					341.63

**MUNICIPALITY OF MAGNETAWAN**  
**Council/Board Report By Dept-(EFT)**



AP5130

Date : Mar 31, 2021

Page : 15

Time : 4:35pm

Vendor : 01009 To 30000  
 Batch : 35 To 41  
 Department : All

EFT Paid Date : 01-Jan-2021 To 07-Apr-2021  
 Bank : 0099 To 1  
 Class : All

Vendor Code	Vendor Name					Batch	Inv Date	Inv Due Date	
Invoice No.	Description								Amount
G.L. Account	CC1	CC2	CC3	GL Account Name					
DEPARTMENT 3101				OVERHEAD					
07068				GREEN SHIELD CANADA EFT					
APRIL 2021	APRIL 2021			GREEN SHIELD GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-3101-1010				J - Wages and benefits					1,768.08
13023				MANULIFE FINANCIAL EFT					
APRIL 2021	APRIL 2021			MANULIFE GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-3101-1010				J - Wages and benefits					799.94
Department Totals :									2,568.02

DEPARTMENT 3800				STREETLIGHTS					
12045				LAKELAND POWER - EFT					
073239-00	MAR	VILLAGE STREET LIGHTS				37	18-Mar-2021	31-Mar-2021	
1-4-3800-5012				STREET - Magnetawan Street Lights					784.66
077271-00	MAR	SPARKS ST. STREET LIGHT				37	18-Mar-2021	31-Mar-2021	
1-4-3800-5012				STREET - Magnetawan Street Lights					103.57
Department Totals :									888.23

DEPARTMENT 4020				LANDFILL					
07068				GREEN SHIELD CANADA EFT					
APRIL 2021	APRIL 2021			GREEN SHIELD GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-4020-1010				LF - Wages and benefits					291.48
13023				MANULIFE FINANCIAL EFT					
APRIL 2021	APRIL 2021			MANULIFE GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-4020-1010				LF - Wages and benefits					221.24
18085				ROYAL BANK VISA EFT					
25628801				CANADA POST - POSTAGE		41	04-Mar-2021	07-Apr-2021	
1-4-4020-2010				LF - Materials/Supplies					724.97
Department Totals :									1,237.69

DEPARTMENT 6300				BUILDING - 28 CHURCH ST RENTAL					
12045				LAKELAND POWER - EFT					
072641-00	MAR	28 CHURCH STREET				37	18-Mar-2021	31-Mar-2021	
1-4-6300-2030				RENTAL - Hydro					295.22
Department Totals :									295.22

DEPARTMENT 7200				PARKS					
07068				GREEN SHIELD CANADA EFT					
APRIL 2021	APRIL 2021			GREEN SHIELD GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-7200-1010				PARKS - Wages and benefits					1,059.23
13023				MANULIFE FINANCIAL EFT					
APRIL 2021	APRIL 2021			MANULIFE GROUP BENEFIT PREMIUM		41	31-Mar-2021	07-Apr-2021	
1-4-7200-1010				PARKS - Wages and benefits					298.98
Department Totals :									1,358.21

DEPARTMENT 7205				PARKS OVERHEAD					
12045				LAKELAND POWER - EFT					
076283-00	MAR	4135 HWY 520				37	18-Mar-2021	31-Mar-2021	

**MUNICIPALITY OF MAGNETAWAN**  
**Council/Board Report By Dept-(EFT)**



AP5130

Date : Mar 31, 2021

Page : 16

Time : 4:35pm

Vendor : 01009 To 30000  
 Batch : 35 To 41  
 Department : All

EFT Paid Date : 01-Jan-2021 To 07-Apr-2021  
 Bank : 0099 To 1  
 Class : All

Vendor Code	Vendor Name								
Invoice No.	Description								
G.L. Account	CC1	CC2	CC3	GL Account Name	Batch	Inv Date	Inv Due Date		Amount
<b>DEPARTMENT 7205</b>				<b>PARKS OVERHEAD</b>					
1-4-7205-2030				P - Hydro					51.68
076598-00 MAR 61 SPARKS STREET					37	18-Mar-2021	31-Mar-2021		
1-4-7205-2030				P - Hydro					188.30
<b>Department Totals :</b>									<b>239.98</b>

<b>DEPARTMENT 7300</b>				<b>COMMUNITY CENTRE AND PAVILION</b>					
<b>12045</b>				<b>LAKELAND POWER - EFT</b>					
073252-00 MAR 4304 HWY 520					37	18-Mar-2021	31-Mar-2021		
1-4-7300-2030				HALL - Hydro/Stove Propane					1,326.49
<b>Department Totals :</b>									<b>1,326.49</b>

<b>DEPARTMENT 7600</b>				<b>HERITAGE CENTRE</b>					
<b>12045</b>				<b>LAKELAND POWER - EFT</b>					
072693-00 MAR 4205 HWY 520					37	18-Mar-2021	31-Mar-2021		
1-4-7600-2030				HERITAGE - Hydro					93.59
<b>Department Totals :</b>									<b>93.59</b>

**EFT Paid Total : 59,854.03**

Total Unpaid for Approval :	0.00
Total Manually Paid for Approval :	0.00
Total Computer Paid for Approval :	169,924.89
Total EFT Paid for Approval :	59,854.03
<b>Grand Total ITEMS for Approval :</b>	<b>229,778.92</b>

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to enter into an agreement with the Office of the Fire Marshal and  
Emergency Management**

---

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

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. **THAT** the Corporation of the Municipality of Magnetawan is hereby authorized to enter into an agreement with the Office of the Fire Marshal and Emergency Management substantially in the form attached hereto as Fire Safety Grant Transfer Payment Agreement and forming part of this By-law; and
2. **THAT** the Mayor and CAO/Clerk are hereby authorized to execute the Agreement on behalf of the Corporation.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**BEING A BY-LAW TO ENTER INTO AN ACCESS DRIVEWAY LICENSE AND LIMITED SERVICES AGREEMENT WITH JAMES REZSO HERRNSTEIN AND ROBESON MCGARY HERRNSTEIN, CROFT CON 4 PT LOT 12 LOT 13 RP PSR1409 PART 1 PCL 13758 S/S**

**ROLL NUMBER: 4944 030 0040 9201**

---

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

**NOW THEREFORE BE IT RESOLVED THAT** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. **THAT** the Corporation of the Municipality of Magnetawan is hereby authorized to enter into an agreement with the aforementioned substantially in the form attached hereto as Schedule A and forming part of this By-law; and
2. **THAT** the Mayor and CAO/Clerk are hereby authorized to execute the Agreement on behalf of the Corporation.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to set tax ratios for municipal purposes in the year 2021**

**WHEREAS** Section 308 (4) of *the Municipal Act, 2001, S.O 2001, C.25*, as amended, provides that a single-tier municipality shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

- 1. THAT** the following tax ratios shall apply for the taxation year 2021:

Residential property class	1.000000
Multi-residential property class	2.000000
Commercial occupied property class	1.150588
Commercial vacant units property class	1.150588
Industrial occupied property class	1.099934
Industrial vacant units property class	1.099934
Landfill class	6.607119
Farm property class	0.250000
Managed forest property class	0.250000

- 2. THAT** for the purpose of this By-law, the commercial property class includes all commercial office property, shopping centre property, and parking lot property, and the industrial property class includes all large industrial property
- 3. THAT** this By-law shall come into force and effect on the date of its passing

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April, 2021

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to set and levy the rates of taxation for the year 2021**

---

**WHEREAS** it is necessary for the Council of the Municipality of Magnetawan pursuant to the *Municipal Act, 2001, S.O. , c.25*, as, amended, to raise certain sums for the 2021 taxation year.

**AND WHEREAS** all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provision of the *Assessment Act* subject to appeals at present before the District Court and the Ontario Municipal Board;

**AND WHEREAS** “Residential Assessment”, “Commercial Assessment”, “Industrial Assessment”, “Landfill Assessment”, “Farmland Assessment” and “Managed Forest Assessment”, as defined in the *Assessment Act* as amended by the *Fair Municipal Finance Act, 1997* and further amended by Regulations, have been determined on the basis of the property assessment rolls;

**AND WHEREAS** the tax ratios on the aforementioned property for the 2021 taxation year have been established by By-law No. 2021 - \_\_\_ of the Municipality of Magnetawan;

**AND WHEREAS** the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act, 2001, S.O. c.25*, as amended and in the manner outlined;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

- 1) **THAT** the 2021 current municipal budget be adopted in the following amounts:

Expenditures	Municipal	\$ 8,751,935
Public/Separate	Education	<u>\$1,124, 339</u>
<b>TOTAL:</b>		<b>\$ 9,876,274</b>
Revenue		\$ 3,634,528
Taxation	General Portion	\$ 5,117,407
Taxation	School Portion	<u>\$ 1,124,339</u>
<b>TOTAL:</b>		<b>\$9,876,274</b>

- 2) **THAT** for the year 2021, the Municipality of Magnetawan shall levy the following rates of taxation per current value assessment:

**MAP DIVISION 010, 030, 040 (former Chapman, Croft, Spence):**

<b>Residential/Farm Assessment:</b>	Education	0.00153000
	General	<u>0.00724042</u>
	<b>TOTAL:</b>	<b>0.00877042</b>
<b>Commercial Assessment Occupied:</b>	Education	0.00709582
	General	<u>0.00833074</u>
	<b>TOTAL:</b>	<b>0.01542656</b>
<b>Commercial Assessment Vacant:</b>	Education	0.00709582
	General	<u>0.00583152</u>
	<b>TOTAL:</b>	<b>0.01292734</b>
<b>Commercial Assessment New Construction</b>	Education	0.00709582
	General	<u>0.00833074</u>
	<b>TOTAL:</b>	<b>0.01542656</b>
<b>Industrial Assessment Occupied:</b>	Education	0.00969327
	General	<u>0.00796398</u>
	<b>TOTAL:</b>	<b>0.01765725</b>
<b>Industrial Assessment Vacant:</b>	Education	0.00969327
	General	<u>0.00517659</u>
	<b>TOTAL:</b>	<b>0.01486986</b>
<b>Landfill Assessment:</b>	Education	0.00880000
	General	<u>0.04783832</u>
	<b>TOTAL:</b>	<b>0.05663832</b>
<b>Farmland Assessment:</b>	Education	0.00038250
	General	<u>0.00181011</u>
	<b>TOTAL:</b>	<b>0.00219261</b>
<b>Managed Forest Assessment:</b>	Education	0.00038250
	General	<u>0.00181011</u>
	<b>TOTAL:</b>	<b>0.00219261</b>

**MAP DIVISION 020 (Village of Magnetawan):**

<b>Residential/Farm Assessment:</b>	Education	0.00153000
	General	0.00724042
	Special Area Rate	<u>0.00128404</u>
	<b>TOTAL:</b>	<b>0.01005446</b>
<b>Multi Residential Assessment:</b>	Education	0.00153000
	General	0.01448084
	Special Area Rate	<u>0.00256808</u>
	<b>TOTAL:</b>	<b>0.01857892</b>

<b>Commercial Assessment Occupied</b>	Education	0.00709582
	General	0.00833074
	Special Area Rate	<u>0.00147740</u>
	<b>TOTAL:</b>	<b>0.01690396</b>
<b>Commercial Assessment Vacant</b>	Education	0.00709582
	General	0.00583152
	Special Area Rate	<u>0.00103418</u>
	<b>TOTAL:</b>	<b>0.01396152</b>
<b>Commercial Assessment - New Construction</b>	Education	0.00709582
	General	0.00833074
	Special Area Rate	<u>0.00147740</u>
	<b>TOTAL</b>	<b>0.01690396</b>
<b>Farmland Assessment</b>	Education	0.00038250
	General	0.00181011
	Special Area Rate	<u>0.00032101</u>
	<b>TOTAL:</b>	<b>0.00251362</b>

**Note: Special Area Costs for Map Division 020 consist of Garbage Collection and Recycling Pick-Up.**

- 3) **THAT** the real property taxes imposed pursuant to the provision of this by-law shall become due and payable on September 24, 2021 and November 24, 2021.

**A penalty shall be charged as follows: 1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.**

- 4) **THAT** the Treasurer/Tax Collector of the Corporation of the Municipality of Magnetawan shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such person(s) pursuant to the provisions of the by-law.
- 5) **THAT** the Treasurer/Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this by-law.

For payments in lieu of taxes due to the Municipality of Magnetawan under the *Municipal Act, 2001, S.O., c.25*, as amended, the actual amount due to the Municipality of Magnetawan will be based on the assessment rolls and the municipal rates of taxation for the year 2020.

- 6) **THAT** the 2021 municipal budget outlined on the attached Appendix 'A' be and is hereby adopted and forming part of this by-law.
- 7) **THAT** this by-law takes effect on the date adopted.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7<sup>th</sup> day of April, 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk, Kerstin Vroom

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2021 -**

**Being a By-law to confirm the proceedings of Council April 7, 2021**

---

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

**AND WHEREAS** the Council of the Municipality of Magnetawan deems it desirable to confirm the proceedings of Council and to ratify decisions made at its meeting hereinafter set out;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

**1. Ratification and Confirmation**

**THAT** the action of the Council of the Municipality of Magnetawan at its meeting for the aforementioned date with respect to each motion, resolution and other action passed and taken by this Council at its meetings, except where otherwise required, is hereby adopted, ratified and confirmed as if such proceedings and actions were expressly adopted and confirmed by its separate By-law.

**2. Execution of all Documents**

**THAT** the Mayor of the Council of the Municipality of Magnetawan and the proper officers of the Municipality of Magnetawan are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, except where otherwise provided, and the Mayor and Clerk are hereby authorized and directed to execute all necessary documents and to affix the Corporate Seal of the Municipality to such documents.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 7th day of April 2021.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

**Kerstin Vroom**

---

on desk  
April 7, 2021

**Subject:** FW: Street Name

---

**From:** Stuart Knox  
**Sent:** April 3, 2021 5:13 PM  
**To:** Kerstin Vroom <Clerk@magnetawan.com>  
**Subject:** Re: Street Name

Hi Kerstin,

No problem!

How about "Cobalt Lane" ? Would that work

Best,  
Stuart

Get [Outlook for iOS](#)

---