



**Corporation of the Town of Latchford
Regular Meeting of Council
Town of Latchford Municipal Office – Council
Chambers Tuesday May 19th, 2026
6:00 pm**

1. Call to Order and Mayoral Comments

2. Adoption of the Agenda

2.1. Resolution No.: 26/085

Moved by:

Seconded by:

Be it resolved that the May 26th, 2026 agenda be adopted as circulated.

3. Declaration of Pecuniary Interest/Conflict of Interest

4. Adoption of the Minutes

4.1. Regular Council Meeting April 14th, 2026 & Special Meeting of Council April 27th, 2026

Resolution No.: 26/086

Moved by:

Seconded by:

Be it resolved that the Council of the Corporation of the Town of Latchford hereby approve the minutes of the Regular Meeting of Council held on April 14th, 2026 and Special Meeting of Council held on April 27th, 2026 as circulated and presented.

5. Delegations

None

6. Staff Reports

6.1. Public Works Staff Report No. PW-2026-04

Resolution No.: 26/087

Moved by:

Seconded by:

Be it resolved that Council receive Staff Report No. PW-2026-04 entitled “Public Works Update – Spring Operations” for information purposes.

6.2. CAO/Clerk-Treasurer Staff Report No. CAO-2026-08

Resolution No.: 26/088

Moved by:

Seconded by:

Be it resolved that Council receive Staff Report No. CAO-2026-05 entitled “CAO/Clerk-Treasurer Department Update Report” for information purposes.

7. Correspondence

7.1. Action Items

7.1.1. Accounts Payable & Payroll Listing for April 10th 2026 – May 21st 2026

Resolution No.: 26/089

Moved by:

Seconded by:

Be it resolved that the Council for the Corporation of the Town of Latchford approve the attached accounts payable in the amount of \$132,230.14 and payroll expenses in the amount of \$53,444.53.

7.1.2. Letter of Support – City of Greater Sudbury – Special Economic Zone

Resolution No.: 26/090

Moved by:

Seconded by:

Be it resolved that the Council of the Town of Latchford support the attached resolution from the City of Greater Sudbury.

And further that a copy of this motion for support be sent to Premier of Ontario, Prime Minister of Canada, FONOM, AMO, MP Pauline Rochefort, MPP John Vanthof and the City of Greater Sudbury.

7.1.3. Motion for Support – Bill 97, Plan to Protect Ontario Act – Schedule 7

Resolution No.: 26/091

Moved by:

Seconded by:

Be it resolved that the Council of the Town of Latchford hereby support the attached resolution from the Town of Bruce Mines and Township of Stone Mills;

And that a copy of this resolution be forwarded to the Premier of Ontario, the Deputy Premier, the Attorney General of Ontario, MPP John Vanthof, AMO, FONOM, Information and Privacy Commissioner of Ontario, the Town of Bruce Mines and the Township of Stone Mills.

7.2. Information Items

Resolution No.: 26/092

Moved by:

Seconded by:

Be it resolved the Information Items be noted and filed.

7.2.1. Canada Summer Jobs Application

7.2.2. MPAC 2025 Statements

8. Business Arising

8.1. Marcotte Street Lot Update

Planning Memo Attached

8.2. Beach House RFP Results

Resolution No.: 26/076

Moved by:

Seconded by:

Be it resolved that Council direct staff to enter into a contract with Sherry Neill to operate the Beach House for the operating year 2026, 2027 and 2028.

And further that the rent shall be \$500 per month (Hydro and water included) and

garbage collection shall be billed bi-weekly at the rate of \$2.00 per bag.

9. New Business

9.1. Waterfront Strategic Plan Ad Hoc Committee Resignation – C.Tresidder

Resolution No.: 26/094

Moved by:

Seconded by:

Be it resolved that Council accept Mrs. Tresidder's resignation with regret.

10.By-Laws

10.1. By-Law 2026-017 Use of Corporate Resources Policy

Resolution No.: 26/095

Moved by:

Seconded by:

Be it resolved that By-law No. 2026-017, being a by-law to adopt a Use of Corporate Resources Policy for the 2026 Election for the Town of Latchford, be read a first, second and third time and finally passed this 26th day of May, 2026.

10.2. By-Law 2026-018 Election Signs Policy

Resolution No.: 26/096

Moved by:

Seconded by:

Be it resolved that the By-law No. 2026-018 being a by-law to adopt an Election Signs Policy for the 2026 Election for the Town of Latchford, be read a first, second and third time and finally passed this 26th day of May 2026.

10.3. By-Law 2026-019 Disposition of Land Policy

Resolution No.: 26/097

Moved by:

Seconded by:

Be it resolved that the By-law No. 2026-019 being a by-law to adopt a Disposition of Land Policy for the Town of Latchford, be read a first, second and third time and finally passed this 26th day of May 2026.

10.4. By-Law 2026-21 2026 Municipal Budget

Resolution No.: 26/098

Moved by:

Seconded by:

Be it resolved that the By-law No. 2026-021 being a by-law to adopt the 2026 Municipal Operating Budget of \$2,062,465.12 and Capital Budget of \$421,119.00. for the Town of Latchford, be read a first, second and third time and finally passed this 26th day of May 2026.

11.In-Camera

- 11.1. Personal matters about an identifiable individual, including municipal or local board employees and labour relations or employee negotiations.

Resolution No.: 26/098

Moved by:

Seconded by:

Be it resolved that, Council move into closed session at _____ pm pursuant to Section 239 (2)(b) of the Municipal Act 2001 as amended to discuss personal matters about an identifiable individual, including municipal or local board employees and Section 239 (2)(d) labour relations or employee negotiations.

- 11.2. Closed Session Adjournment

Resolution No.: 26/099

Moved by:

Seconded by:

Be it resolved that, Council adjourn Closed Session at _____ p.m. pursuant to Section 239 (2)(b) of the Municipal Act, 2001, as amended, to discuss personal matters about an identifiable individual, including municipal or local board employees and Section 239 (2)(d) labour relations or employee negotiations.

12.Adjournment

- 12.1. By-Law 2026-020 Confirming By-Law

Resolution No.: 26/100

Moved by:

Seconded by:

Be it resolved that the By-law No. 2026-020 being a by-law to confirm the certain proceedings of Council for the Corporation of the Town of Latchford for its Council Meeting held on May 26th, 2026 be read a first, second, third time and finally passed by the Council of the Corporation of the Town of Latchford.

- 12.2. Motion to Adjourn

Resolution No.: 26/101

Moved by:

Seconded by:

Be it resolved that the Council of the Town of Latchford hereby adjourns its meeting at _____ p.m. and to meet again at the Regular Meeting of Council scheduled for June 16th, 2026.



Corporation of the Town of Latchford
Minutes of the Regular Meeting of Council
Town of Latchford Municipal Office – Council Chambers
Tuesday April 14th, 2026
6:00 pm

Present: Mayor Gadoury-East, Councillors Cartner, Newell, Cole, Olson, Church and McDonald
Staff: Malorie Robinson, CAO/Clerk-Treasurer

1. Call to Order and Mayoral Comments

2. Adoption of the Agenda

Resolution No.: 26/065

Moved by: Councillor Cartner

Seconded by: Councillor Church

Be it resolved that the April 14th, 2026 agenda be adopted as circulated.

CARRIED

3. Declaration of Pecuniary Interest/Conflict of Interest

None Noted

4. Adoption of the Minutes

4.1. Regular Council Meeting March 17th, 2026 & Special Meeting of Council March 24th, 2026

Resolution No.: 26/066

Moved by: Councillor Newell

Seconded by: Councillor McDonald

Be it resolved that the Council of the Corporation of the Town of Latchford hereby approve the minutes of the Regular Meeting of Council held on March 17th, 2026 and Special Meeting of Council held on March 24th, 2026 as circulated and presented.

CARRIED

5. Delegations

5.1. Northern Hospice Committee – Chantal Paquin

Rescheduled to June 16th, 2026 meeting

6. Staff Reports

6.1. Public Works Staff Report No. PW-2026-03

Resolution No.: 26/067

Moved by: Councillor McDonald

Seconded by: Councillor Cartner

Be it resolved that Council receive Staff Report No. PW-2026-03 entitled “Public Works & Environmental Services”.

CARRIED

6.2. CAO/Clerk-Treasurer Staff Report No. CAO-2026-05

Resolution No.: 26/068

Moved by: Councillor Church

Seconded by: Councillor Cartner

Be it resolved that Council receive Staff Report No. CAO-2026-05 entitled “Website Development”;

And that Council approve proceeding with the development of a new municipal website using the Govstack CMS platform at a one-time cost of approximately \$13,190 and an annual subscription of \$4,697.

And further, that staff be directed to begin implementation and content development.

CARRIED

7. Correspondence

7.1. Action Items

7.1.1. Accounts Payable & Payroll Listing for March 5th, 2026 – April 9th, 2026

Resolution No.: 26/069

Moved by: Councillor McDonald

Seconded by: Councillor Olson

Be it resolved that the Council for the Corporation of the Town of Latchford approve the attached accounts payable in the amount of \$170,757.06 and payroll expenses in the amount of \$56,576.24.

CARRIED

7.1.2. Letter of Support – FONOM Ensuring Equitable Access to Housing & Enabling Infrastructure Funding

Resolution No.: 26/070

Moved by: Councillor Newell

Seconded by: Councillor Cole

Be it resolved that the Council of the Town of Latchford support the attached resolution from the Federation of Northern Ontario Municipalities (FONOM);

And further, that a copy of this resolution be sent to the Prime Minister of Canada, Premier of Ontario, the Federal Minister of Housing, Infrastructure and Communities, the Federal Minister of Finance, the Federal Minister of Indigenous Services, the Ontario Minister of Finance, the Ontario Minister of Municipal Affairs and Housing, the Ontario Minister of Northern Economic Development and Growth and the Ontario Minister of Transportation for their consideration.

CARRIED

7.1.3. Motion for Support – Town of Whitby

Resolution No.: 26/071

Moved by: Councillor Church

Seconded by: Councillor McDonald

Be it resolved, that the Council of the Town of Latchford hereby support the attached resolution from the Town of Whitby requesting a comprehensive review of the provincial municipal fiscal framework;

And that, a copy of this resolution be forwarded to the Premier of Ontario, the Deputy Premier and Minister of Health, the Minister of Finance, the Minister of Municipal Affairs and Housing, the Minister of Infrastructure, the Minister of Children, Community and Social Services, John Vanthof MPP, the Association of Municipalities of Ontario, the Federation of Canadian Municipalities, the Federation of Northern

Ontario Municipalities and the Town of Whitby.

CARRIED

7.2. Information Items

Resolution No.: 26/72

Moved by: Councillor Cartner

Seconded by: Councillor Newell

Be it resolved, the Information Items be noted and filed.

CARRIED

7.2.1. Media Release – FONOM Northern Priorities Advanced

7.2.2. Media Release – FONOM Supports Provincial Highway 11 & 17 Safety Measures

7.2.3. Cobalt Public Library Meeting Minutes – January 24th, 2026

7.2.4. Celebrate Canada Funding Application

8. Business Arising

8.1. Marcotte Street Lot Update

Verbal update provided to Council

8.2. Playground Equipment Update

Awaiting the playground equipment

8.3. Donation Board

Letters asking for donations will be sent to Georgia Pacific, Agnico Eagle, Boart Longyear, etc.

8.4. Cobalt Public Library

8.5. Waterfront Strategic Plan Ad Hoc Committee

Resolution No.: 26/073

Moved by: Councillor Cole

Seconded by: Councillor Cartner

Be it resolved, that, Council appoints Debbie Burrows, Colleen Tresidder and Scott Green to the Waterfront Strategic Plan Ad Hoc Committee for the duration of the 2022-2026 Term of Council.

CARRIED

8.6. Draft Budget Meeting

Resolution No.: 26/074

Moved by: Councillor Newell

Seconded by: Councillor McDonald

Be it resolved, that Council schedule a Special Meeting to review the Draft 2026 Budget on April 27th, 2026 at 5:45 PM.

CARRIED

9. New Business

9.1. MMAH Correspondence Regarding Strong Mayor's Powers

Resolution No.: 26/075

Moved by: Councillor McDonald

Seconded by: Councillor Church

Be it resolved that, Council accepts the correspondence from the Minister of Municipal Affairs and Housing and directs the Clerk to send out a media release.

CARRIED

9.2. Waste Collection

Resolution No.: 26/082

Moved by: Councillor Cartner

Seconded By: Councillor McDonald

Be it resolved that, the Council of the Town of Latchford direct Staff to move garbage collection from Monday to Tuesday.

And further, that Council directs staff to make this change effective Tuesday April 21st, 2026.

And finally, that Council directs staff to send a calendar to all residents showing the change in collection dates.

CARRIED

9.3. Beach House RFP

Resolution No.: 26/076

Moved by: Councillor Newell

Seconded by: Councillor McDonald

Be it resolved that Council direct staff to post the Request for Proposal titled 2026 Beach House Operations – 2026 Season.

CARRIED

9.4. Sgt Aubrey Cosens Legion Branch 629

Resolution No.: 26/077

Moved by: Councillor Church

Seconded by: Councillor Cartner

Be it resolved that Council approve the in-kind donation to the Sgt Aubrey Cosens Legion Branch 629 by waiving the rental fee for the Latchford Community Centre on June 6th, 2026.

CARRIED

9.5. Council Attendance and Honorarium

Mayor Gadoury-East requested a policy be drafted to ensure for the next Council term that honorarium is attached to meeting attendance.

10. By-Laws

10.1. By-Law 2026-014 Recount Policy

Resolution No.: 26/078

Moved by: Councillor Cole

Seconded by: Councillor Cartner

Be it resolved that By-law No. 2026-014, being a by-law to adopt a Recount Policy for the 2026 Election for the Town of Latchford, be read a first, second and third time and finally passed this 14th day of April, 2026.

CARRIED

10.2. By-Law 2026-015 Transfer Payment Agreement – Community Emergency

Preparedness Grant

Resolution No.: 26/079

Moved by: Councillor Church

Seconded by: Councillor Olson

Be it resolved that the By-law No. 2026-014 being a by-law to enter into a Transfer Payment Agreement for Community Emergency Preparedness Grant with His Majesty the King in right of Ontario as represented by the Minister of Emergency Preparedness and Response for the Town of Latchford, be read a first, second and third time and finally passed this 14th day of April 2026.

CARRIED

11. In-Camera

None

12. Adjournment

12.1. By-Law 2026-016 Confirming By-Law

Resolution No.: 26/080

Moved by: Councillor Church

Seconded by: Councillor Newell

Be it resolved that the By-law No. 2026-016 being a by-law to confirm the certain proceedings of Council for the Corporation of the Town of Latchford for its Council Meeting held on April 14th, 2026 be read a first, second, third time and finally passed by the Council of the Corporation of the Town of Latchford.

CARRIED

12.2. Motion to Adjourn

Resolution No.: 26/081

Moved by: Councillor Cartner

Seconded by: Councillor McDonald

Be it resolved that the Council of the Town of Latchford hereby adjourns its meeting at 6:42 p.m. and to meet again at the Regular Meeting of Council scheduled for May 19th, 2026.

CARRIED



Corporation of the Town of Latchford
Minutes of the Special Meeting of Council
Town of Latchford Municipal Office – Council Chambers
Monday April 27th, 2026
5:45 pm

Present: Mayor Gadoury-East, Councillors Cartner, Newell, Olson, Church and McDonald

Regrets: Councillor Cole

Staff: Malorie Robinson, CAO/Clerk-Treasurer, Roger Clark, Public Works Foreman, Rico Guindon, ORO

1. Call to Order and Mayoral Comments

2. Adoption of the Agenda

Resolution No.: 26/083

Moved by: Councillor Newell

Seconded by: Councillor McDonald

Be it resolved that the April 27th, 2026 agenda be adopted as circulated.

CARRIED

3. Declaration of Pecuniary Interest/Conflict of Interest

None noted

4. 2026 Draft By-Law Review

2026 Draft Budget was presented to Council. Council has requested that staff bring the proposed 2026 budget for final consideration with a 2% increase.

5. Adjournment

5.1. Motion to Adjourn

Resolution No.: 26/084

Moved by: Councillor Church

Seconded by: Councillor Cartner

Be it resolved that the Council of the Town of Latchford hereby adjourns its meeting at 7:55 p.m.

CARRIED



Corporation of the Town of Latchford

Staff Report to the Mayor and Members of Council

Prepared By	Roger Clark, Public Works Foreman
Approved & Submitted By	Malorie Robinson, CAO/Clerk-Treasurer
Title/Subject	Public Works Update – Spring Operations
Date of Report	May 11 th , 2026
Date of Meeting	May 26 th , 2026
Report No.	PW-2026-04

Recommendation:

That Council receive Staff Report No. PW-2026-04 entitled “Public Works Update – Spring Operations” for information purposes.

Purpose

The purpose of this report is to provide Council with an update regarding ongoing Public Works activities, seasonal operations, and current infrastructure observations as spring maintenance activities continue throughout the municipality.

Background

Spring operations have commenced throughout the Town following a slower than normal transition from winter conditions. Public Works staff continue to focus efforts on road maintenance, seasonal clean-up activities, and preparation of recreational facilities for summer use.

Updates

Road Sweeping and Winter Clean-Up

Following steady rainfall on Saturday, Public Works was able to begin road sweeping operations on the main paved roads throughout the municipality. Subject to weather conditions remaining favourable, it is anticipated that parking lots and secondary roads will be completed prior to the Council meeting.

Additional cleanup work will still be required in areas where sand has accumulated along road shoulders. These areas will require manual removal through shoveling and loading operations and will be addressed as operational schedules permit.

The sweeper brushes required for the backhoe-mounted sweeper attachment remain on back order. As a result, sweeping activities have been completed using the smaller sweeper unit, which has extended the time required to complete operations.

Winter clean-up activities continue; however, progress has been slower due to a gradual snow melt and wetter ground conditions. Some areas require additional drying before crews can safely access and clean winter debris and residual materials from snow clearing operations.

Seasonal Facility Preparations

The campground and beach washroom facilities are scheduled to be opened and ready for use in advance of the upcoming long weekend.

Due to continued cool spring temperatures, Public Works may delay installation of the swimming raft and swimming line by one to two weeks this year to ensure appropriate conditions for installation and use.

Vehicles and boats stored within the Town’s winter storage facility at the beach have also begun to be removed as seasonal activity increases.

Spring Clean-Up Program

The annual spring clean-up program has been scheduled and information has been distributed publicly to residents.

Road Infrastructure Monitoring

Public Works is monitoring deteriorating road conditions on Empire Street between Mowat Street and Sullivan Street. The asphalt in this section has experienced settlement and is beginning to break apart.

This area will require repair during the summer construction season. Staff will obtain pricing for replacement of the affected section and will also assess potential in-house repair options should contractor pricing prove cost prohibitive.

Seasonal Conditions

While spring temperatures have remained cooler than normal, resulting in slower seasonal progression, one positive impact has been reduced grass growth and delayed mowing requirements.

Next Steps

Public Works staff will continue spring maintenance activities, complete road sweeping operations, monitor road conditions requiring repair, and prepare municipal facilities for summer operations.

Attachments:

None

Title	Name	Signature	Date
Public Works Foreman	Roger Clark		May 11 th , 2026



Corporation of the Town of Latchford

Staff Report to the Mayor and Members of Council

Prepared By	Malorie Robinson, CAO/Clerk-Treasurer
Approved & Submitted By	Malorie Robinson, CAO/Clerk-Treasurer
Title/Subject	CAO/Clerk-Treasurer Department Update Report
Date of Report	May 22 nd , 2026
Date of Meeting	May 26 th , 2026
Report No.	CAO-2026-08

Recommendation:

Be it resolved that Council receive Staff Report No. CAO-2026-08 entitled "CAO/Clerk-Treasurer Department Update Report" for information purposes.

Purpose:

The purpose of this report is to provide Council with an update on ongoing administrative initiatives, projects, and departmental activities.

Background:

Canada Summer Jobs Program

The Town was not approved for funding through the Canada Summer Jobs Program for the 2026 season. As a result, should Council wish to proceed with hiring summer students, any positions would need to be fully funded by the Town through General Operating Revenue.

Staff will continue to assess operational requirements and determine whether summer staffing is necessary to maintain service levels throughout the summer months.

Waterfront Strategic Plan – FedNor Funding

The Town has successfully progressed to Phase 2 of the FedNor application process for the proposed Waterfront Strategic Plan initiative.

The Waterfront Strategic Plan is intended to assist the Town in developing a long-term vision and implementation strategy for the Bay Lake waterfront area. Advancing to the next phase is a positive indication that the application continues to move through the review process. Staff anticipate a funding decision around August 2026.

Further updates will be provided to Council as information becomes available.

Municipal Election Preparation

Election training was attended in Kapuskasing on May 20 and May 21, 2026 as part of preparations for the upcoming Municipal Election.

One significant change identified through the training process is the transition of responsibility for the voter list to Elections Ontario. While this change is intended to modernize and improve voter data management, there remain concerns regarding the amount of administrative work that may be required to ensure the voters list is accurate and properly organized for municipal purposes.

Staff will continue reviewing election procedures and developing processes to support a smooth and compliant election administration process.

Payroll Modernization

Administration is currently working toward transitioning payroll processes to a direct deposit system in the coming weeks.

The transition is expected to improve payroll efficiencies and provide several benefits, including:

- Improved processing efficiency;
- Reduced reliance on paper records;
- Increased accessibility for employees;
- Better tracking and reporting capabilities; and
- Streamlined payroll administration.

Additional information and transition details will be provided to staff prior to implementation.

2025 Audit Activities

The annual municipal audit process has commenced, and administration is currently working with auditors to provide required financial records and supporting documentation.

Staff are focused on completing the audit process in an efficient and timely manner while ensuring all required information is submitted accurately.

Updates and audited financial statements will be presented to Council following completion of the audit.

Municipal Website Redevelopment

Work has officially begun on the Town's new website redevelopment project.

Current work has focused on preliminary setup and project planning. Over the coming weeks, administration will begin developing and reviewing website content to ensure information is current, user-friendly, and reflective of municipal priorities.

The new website is intended to improve accessibility, communication with residents, and overall functionality for users accessing municipal information and services.

Financial Implications:

- Summer student positions, if pursued, would require funding through General Operating Revenue due to the Town not receiving Canada Summer Jobs funding.
- No immediate financial impacts are associated with the FedNor application update at this time.
- Administrative projects such as payroll modernization and website development are being completed within approved budget allocations.

Community Impacts / Next Steps:

Administration will continue advancing ongoing projects and initiatives and provide Council with updates as additional information becomes available.

Attachments:

None

Title	Name	Signature	Date
CAO/Clerk-Treasurer	Malorie Robinson		May 22 nd , 2026

Disbursements Report April 10th - May 21			
Vendor	Amount	Vendor	Amount
# 1 AUTO PARTS	4.93	Municipal Finance Officers Association	395.50
BELL MOBILITY	429.74	NORTHEASTERN PUBLIC HEALTH	1,748.31
BENSON AUTO PARTS	59.44	NORTHERN INDUSTRIAL & ENVIRONMEN	58.52
CANADA POST CORPORATION	175.16	NORTHERN ONTARIO FASTFREIGHT	785.35
CHESS CONTROLS	1,546.97	NORTHERNTEL L.P.	698.07
COOPERATIVE REGIONALE	1,474.51	ONTERA	17.16
DTSSAB	12,551.00	PIONEER DIESEL 2008 LTD	2,481.74
ENCOMPASSIT.CA	334.48	Public Emergency alerting Services Inc	10,057.00
EVERGUARD FIRE SAFETY	997.73	RELIABLE INDUSTRIAL SUPPLY	3,527.54
Garreau Heating Ltd.	67.80	Sommers MotorGenerator Sales Limited	1,287.64
GHD Digital	4,471.41	STROMA AUTOMATION SOLUTIONS	1,403.46
GRANT HOME HARDWARE	429.27	TELUS MOBILITY	75.96
HYDRO ONE NETWORKS INC.	5,472.42	TEMISKAMING MUNICIPAL SERVICES ASS	5,655.65
JANIX CORP.	328.46	TEMISKAMING PRINTING COMPANY	1,017.00
Manulife Financial	3,239.57	TESTMARK LABORATORIES LTD.	2,267.50
MILLER PAVING NORTHERN	61,053.55	TRITOWN AUTOMOTIVE & IND.	289.70
MINISTER OF FINANCE	7,531.00	WYATT IMAGE SOLUTIONS INC.	296.60
AP Subtotal	132,230.14	Payroll Subtotal	53,444.53
Total AP & Payroll			185,674.67

April 1, 2026

Northern Ontario Municipalities

****Sent Via Email****

Re: Special Economic Zone

Dear Northern Ontario Municipalities,

The following resolution was ratified by Council of the City of Greater Sudbury on March 31, 2026:

WHEREAS Canada's economic security and modern defence capabilities depend on resilient supply chains, energy security, and reliable access to critical minerals;

AND WHEREAS Greater Sudbury is one of Canada's most important critical mineral hubs, producing and refining nickel, copper, and other critical minerals essential to national and provincial priorities;

AND WHEREAS these minerals support industries across Canada and among our allies, making Greater Sudbury a strategic centre in the global competition for critical resources;

AND WHEREAS mining activity in Greater Sudbury is rapidly expanding, with the number of mines within municipal boundaries expected to grow from nine to fifteen within five years;

AND WHEREAS the City maintains extensive infrastructure, including more than 3,600 kilometres of roads and major water and wastewater systems across a land mass comparable to Prince Edward Island, supporting both residents and a multi billion dollar industrial ecosystem;

AND WHEREAS the current municipal funding model does not reflect the scale of responsibility borne by Greater Sudbury, resulting in an unsustainable burden on local taxpayers despite the city generating nearly one third of Northern Ontario's GDP;

AND WHEREAS most mining related revenues flow to provincial and federal governments, with only a small portion reinvested in the community that enables this economic activity;

AND WHEREAS a Special Economic Zone designation would ensure that more of the wealth generated in Greater Sudbury is reinvested locally in infrastructure, housing, workforce development, and social services, with significant returns on this investment for both our communities and our government partners;

AND WHEREAS Greater Sudbury has strong partnerships with Atikameksheng Anishnawbek and Wahnapiatae First Nation, and enhanced fiscal capacity would support continued collaboration and shared prosperity;

THEREFORE BE IT RESOLVED that the Council of the City of Greater Sudbury formally request that the Government of Ontario designate Greater Sudbury as a Special Economic Zone;

AND BE IT FURTHER RESOLVED that the Council request the Government of Canada recognize Greater Sudbury as a region of national strategic importance and work with the province of Ontario to implement complementary federal measures;

AND BE IT FURTHER RESOLVED that this resolution be shared with Atikameksheng Anishnawbek, Wahnapiatae First Nation, FONOM, AMO, and all Northern Ontario municipalities for their support.

AND BE IT FURTHER RESOLVED that a letter conveying Council's support for these measures be sent to:

- Gimaa Craig Noochtai, Atikameksheng Anishnawbek
- Chief Larry Roque, Wahnapiatae First Nations
- The Honourable Doug Ford, Premier of Ontario
- The Right Honourable Mark Carney, Prime Minister of Canada
- The Federation of Northern Ontario Municipalities (FONOM)
- Association of Municipalities of Ontario (AMO)
- All Northern Ontario municipalities

Yours truly,

Brigitte Sobush
Manager of Clerk's Services/Deputy City Clerk

c. Members of City Council

**The Corporation of The
Township of Stone Mills**

4504 County Road 4, Centreville, Ontario K0K 1N0

Tel. (613) 378-2475 Fax. (613) 378-0033

Website: www.stonemills.com



May 14, 2026

Sent Via Email Only

Hon. Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto ON M7A 1A1

Dear Hon. Doug Ford,

Re: Township of Stone Mills opposition to the changes to Ontario's Freedom of
Information and Protection of Privacy Act

Please be advised that during the regular Council meeting of April 13, 2026, Township of
Stone Mills Council passed the following motion,

Resolution 30-706-2026

Whereas the government of Ontario is proposing changes to the Freedom of Information
and Protection of Privacy Act (FIPPA) that would exclude records of the premier, cabinet
ministers and their staff from public access requests;

AND Whereas these changes would apply retroactively and may limit access to records
related to matters of public interest;

AND Whereas the Information and Privacy Commissioner for Ontario has warned that these
changes would reduce transparency and accountability, Freedom of Information laws are an
essential to the public trust and democratic accountability;

Therefore Be It Resolved That Stone Mills Township oppose the proposed changes to
FIPPA;

1. Call on the Province to ensure records related to government business remain
accessible to the public;
2. Urge the Province to consult with the Information and Privacy Commissioner of
Ontario and the public before proceeding;
3. Direct that this motion be circulated to the Premier Doug Ford, appropriate minister,
all MPP's and Ontario municipalities.

Moved By Councillor Woodcock

Seconded By Councillor Milligan

Carried

If you have any questions, please do not hesitate to contact the undersigned.

Sincerely,

B Teeple

Brandi Teeple
Township Clerk
Township of Stone Mills
4504 County Road 4
Centreville, ON, K0K 1N0
Phone: 613 378-2475 ext. 225
Email: bteeple@stonemills.com

cc. All Ontario Municipalities
All MPP's



PO Box 220
9126 Hwy. 17 East
Bruce Mines ON P0R 1C0

MAYOR: LORY PATERI
MUNICIPAL CLERK: JUDY DAVIS

Phone: (705)785-3493
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The Corporation of the Town of Bruce Mines

May 14, 2026

Sent by email: Doug.fordco@pc.ola.org

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1

Dear Honourable Doug Ford,

Re: Bill 97, Plan to Protect Ontario Act (Budget Measures), 2026 – Schedule 7

At its Regular Meeting held on May 4, 2026, the Council of the Town of Bruce Mines reviewed the changes introduced through Schedule 7 of Bill 97, which amends the Freedom of Information and Protection of Privacy Act (FIPPA).

At that meeting, Council adopted a resolution expressing concern regarding these amendments and their impact on transparency and public access to information.

Enclosed is a copy of the resolution supported by Bruce Mines Council.

Sincerely,

Lapensee

Tarra Lapensee
Deputy Clerk
info@brucemines.ca
705-785-3493

cc:

The Honourable Doug Downey, Attorney General of Ontario
The Honourable Bill Rosenberg, Member of Provincial Parliament
Association of Municipalities of Ontario (AMO)
Federation of Northern Ontario Municipalities (FONOM)
Information and Privacy Commissioner of Ontario, Patricia Kosseim
All Ontario Municipalities

WHEREAS THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (FIPPA) RECEIVED ROYAL ASSENT IN 1987, COMING INTO FORCE ON JANUARY 1, 1988; AND

WHEREAS THE MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (MFIPPA) RECEIVED ROYAL ASSENT IN 1990, COMING INTO FORCE ON JANUARY 1, 1991; AND

WHEREAS BOTH ACTS PROVIDE THE PUBLIC WITH A LEGAL RIGHT OF ACCESS TO GOVERNMENT-HELD INFORMATION, REFLECTING THE PRINCIPLE THAT SUCH INFORMATION BELONGS TO THE PUBLIC UNLESS THERE IS A VALID REASON TO WITHHOLD IT; AND

WHEREAS THE INFORMATION AND PRIVACY COMMISSIONER OF ONTARIO HAS REINFORCED THAT ACCESS TO INFORMATION IS “ESSENTIAL TO THE HEALTHY FUNCTIONING OF A DEMOCRATIC SOCIETY” AND TO TRANSPARENT GOVERNANCE; AND

WHEREAS BILL 97 (2026): PLAN TO PROTECT ONTARIO ACT (BUDGET MEASURES) RECEIVED ROYAL ASSENT ON APRIL 24, 2026, INTRODUCING SIGNIFICANT CHANGES TO FREEDOM OF INFORMATION RULES, INCLUDING NEW EXEMPTIONS FOR MINISTERS’ OFFICES; AND

WHEREAS RECORDS HELD BY THE PREMIER, CABINET MINISTERS, PARLIAMENTARY ASSISTANTS, AND THEIR OFFICES ARE NO LONGER SUBJECT TO FREEDOM OF INFORMATION REQUESTS AND ARE NO LONGER CONSIDERED FOI-ELIGIBLE RECORDS; AND

WHEREAS COUNCIL IS OF THE OPINION THAT THE PASSAGE OF BILL 97 REPRESENTS A STEP BACKWARD FROM LONG-STANDING PROVINCIAL COMMITMENTS TO OPENNESS, TRANSPARENCY, AND ACCOUNTABILITY;

THEREFORE, BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWN OF BRUCE MINES FORMALLY EXPRESSES ITS CONCERN WITH THE PASSAGE OF BILL 97 (2026) AND FINDS THAT IT CONSTITUTES A REGRESSION FROM ESTABLISHED PRINCIPLES OF TRANSPARENT GOVERNANCE; AND

BE IT FURTHER RESOLVED THAT COUNCIL URGES THE GOVERNMENT OF ONTARIO TO REPEAL THIS PROVISION OF THE LEGISLATION; AND

BE IT FURTHER RESOLVED THAT A COPY OF THIS RESOLUTION BE FORWARDED TO THE PREMIER OF ONTARIO, DOUG FORD; THE ATTORNEY GENERAL OF ONTARIO, DOUG DOWNEY; THE MEMBER OF PROVINCIAL PARLIAMENT, BILL ROSENBERG; THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO (AMO); THE FEDERATION OF NORTHERN ONTARIO MUNICIPALITIES (FONOM); AND THE INFORMATION AND PRIVACY COMMISSIONER OF ONTARIO, PATRICIA KOSSEIM, AND THAT IT BE CIRCULATED TO ALL MUNICIPALITIES IN ONTARIO.



Extracts from Council Meeting
C#08-26 held May 13, 2026
Confirmatory By-law 54-26

16. Other Business

16.1 Member Motion - Councillor Thompson - Integrated Living and Participation Model for Adults with Developmental Disabilities

Moved by: Councillor Thompson

Seconded by: Councillor Cui

Whereas individuals with autism and other developmental disabilities often experience a significant reduction in structured supports and programming upon reaching adulthood, particularly after the age of 21; and

Whereas many of these individuals remain reliant on aging parents or caregivers, creating growing concern among families regarding long-term housing, care, and quality of life; and

Whereas the Province of Ontario has, over time, transitioned away from large institutional models of care toward more community-based and inclusive approaches for individuals with developmental disabilities; and

Whereas while these changes have improved opportunities for inclusion and independence, the current system of supports is often delivered across multiple programs and providers and may not fully address the long-term need for integrated living environments that combine housing, supports, and meaningful daily participation; and

Whereas there is an increasing need for innovative, sustainable, and inclusive models of care that support independence, dignity, and community integration for adults with developmental disabilities; and

Whereas opportunities may exist to explore models that provide safe and supportive living environments for adults with developmental disabilities while also offering structured, voluntary, and supported participation in day-to-day activities that foster a sense of purpose, skill development, and social connection; and

Whereas such models, if thoughtfully designed, could complement existing care environments and contribute positively to the overall well-being of both participants and residents; and

...2/

For Your Information and Any Action Deemed Necessary



Extracts from Council Meeting
C#08-26 held May 13, 2026
Confirmatory By-law 54-26

Whereas the Regional Municipality of York is responsible for a range of human services including housing, community services, and the operation of long-term care homes, and is therefore well-positioned to explore integrated and interdisciplinary approaches to care.

Therefore, be it resolved that the Council of the City of Richmond Hill request that the Regional Municipality of York consider exploring innovative models of housing and support for adults with developmental disabilities, including the potential for an “Integrated Living and Participation Model”; and

That such consideration includes opportunities for co-location or partnership with existing regional services, including long-term care and community housing, where appropriate; and

That this model emphasizes voluntary, supported, and meaningful participation in activities that enhance quality of life, social inclusion, and community engagement, without displacing existing workforce roles; and

That Council request that the Region engage with relevant stakeholders, including developmental service organizations, families, and advocacy groups, in considering such approaches; and

That a copy of this resolution be forwarded to:

- York Region Council
- Daisy Wai, MPP – Richmond Hill; Parliamentary Assistant to the Minister for Seniors and Accessibility
- Michael Parsa, MPP – Aurora-Oak Ridges-Richmond Hill; Minister of Children, Community and Social Services
- Natalia Kuzendova-Bashta, Minister of Long-Term Care
- Association of Municipalities of Ontario
- Ontario municipalities for information

Carried Unanimously

For Your Information and Any Action Deemed Necessary

Result of the assessment of your Canada Summer Jobs application

From SV-SF-CSOS <no-reply-aucune-reponse@esdc-edsc.gc.ca>

Date Tue 05-May-2026 9:13 AM

To Malorie Robinson <mrobinson@latchford.ca>

*****This is a system generated email. Please do not reply to this address. Contact information can be found in the email below.*****

2026/05/05

Malorie Robinson
Corp of the Town of Latchford
10 MAIN ST
LATCHFORD ON P0J 1N0

Project Number: # 020972964

Constituency: Nipissing—Timiskaming

Subject: Result of the Assessment of Your Canada Summer Jobs Application

Service Canada would like to thank you for your application to the Canada Summer Jobs (CSJ) program.

After assessing your application, we regret to inform you that we are unable to offer you funding at this time.

Please note that due to a high volume of applications and limited funding, not all projects could be funded. However, if funds become available, we will contact you to proceed with next steps. If you do not want to be considered for funding if funds become available, please let us know at the email address below.

All projects approved for this program year will be posted on the [Government of Canada website](#).

We appreciate your interest in the CSJ program and encourage you to apply next year. For information on future funding opportunities, please visit the Employment and Social Development Canada [funding page](#). If you have any questions, please contact us at the email address below.

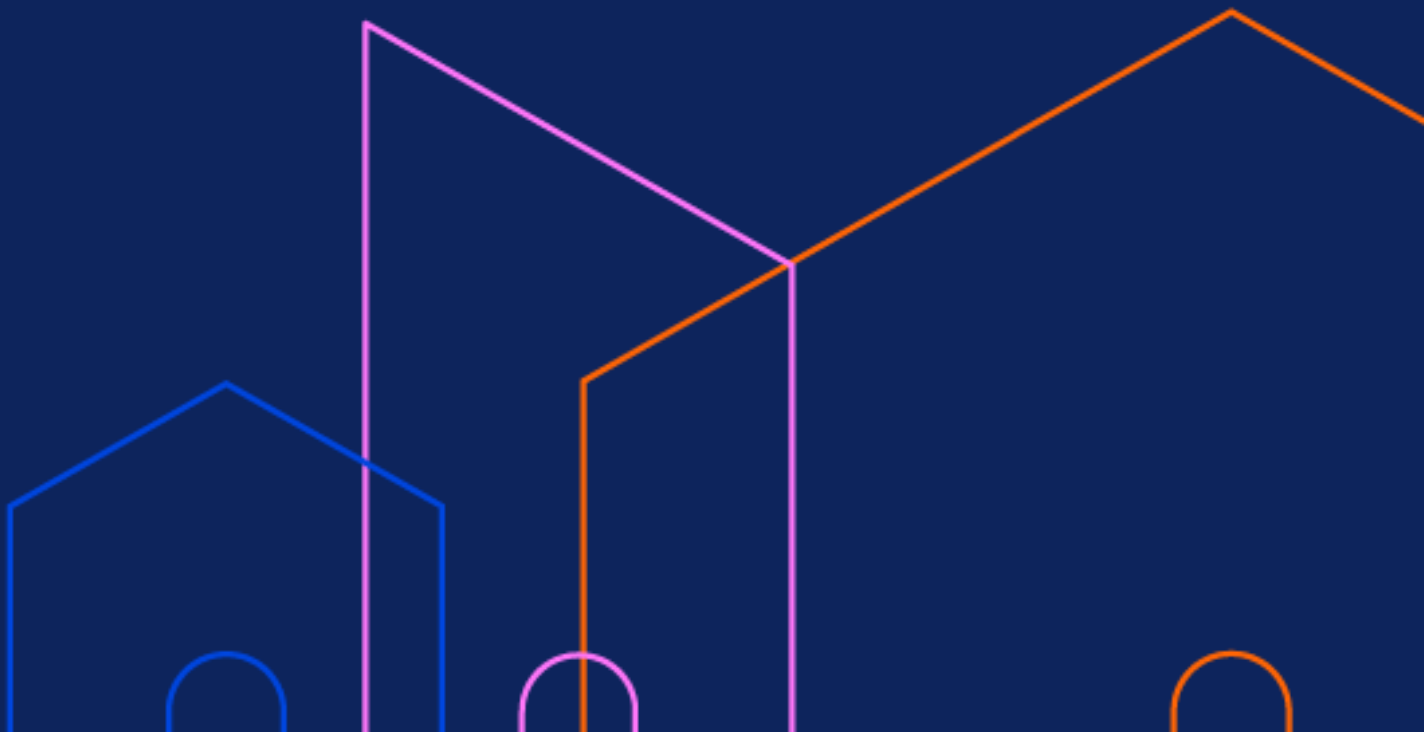
Sincerely,

Bodaragama, Kamani
Service Canada

STN DON MILLS, P.O. BOX 538
NORTH YORK ON M3C 0N9
kamani.bodaragama@servicecanada.gc.ca



2025 Annual and Performance Report



From insights to impact, MPAC is your partner in progress.

We work alongside you, proactively, collaboratively, and with purpose. Our services are tailored to your needs, our partnerships are grounded in trust, and our focus is always on helping you serve your communities.

Leadership messages

Building a strong foundation for continued progress

In 2025, MPAC began the first year of its 2025–2028 Strategic Plan, reinforcing MPAC’s evolution toward becoming an organization that is always in motion and positioned to adapt and respond in an ever-changing environment. Under the Board’s oversight, this foundational year focused on laying the groundwork for long-term transformation while continuing to deliver on MPAC’s mandate to provide trusted, reliable property assessments.

This mandate in motion was reflected in 2025 results, with MPAC capturing \$41.4 billion in new assessment added to municipal assessment rolls across Ontario. This contributed to an inventory of 5.74 million properties with an estimated total assessed value of \$3.2 trillion. This work supports the integrity and stability of Ontario’s property assessment and taxation system and strengthens the assessment base municipalities rely on to plan and deliver essential services in their communities.

As Ontario’s property experts, MPAC delivers annual assessment rolls to 444 municipalities, informed by continuous assessment work that reflects property changes within communities from the previous year. To keep pace with these changes, MPAC continued to strengthen partnerships, adapt to evolving needs, and deliver the data and insights municipalities rely on to inform Ontario’s property tax system, budgeting, and community growth.

To support this responsibility over the long term, MPAC advanced several key investments, among the most significant being the modernization of its core systems. This investment positions the organization to transform how property assessment data and services are collected, maintained, and delivered, enabling more timely, accessible, and reliable information now and into the future.

As Board Chair, I am proud of the progress achieved in 2025. Guided by the Strategic Plan and supported by strong governance, this work reinforces MPAC's role as a trusted, accountable steward of Ontario's property data, serving property owners and municipalities with confidence.

Alan Spacek, Chair, MPAC Board of Directors

A year focused on modernization

Every property tells a story of growth, change, and opportunity. For property owners and municipalities, understanding that story supports informed decisions about investment, development, and the services communities rely on. As Ontario's property landscape continues to evolve, the need for accurate, accessible, and reliable property information remains constant. Meeting this need is central to MPAC's role, and it guides how we deliver value to property owners and communities across Ontario.

In 2025, MPAC entered the first year of its 2025–2028 Strategic Plan, marking a foundational year focused on strengthening the systems, capabilities, and resilience needed to deliver trusted property assessments today while remaining ready to respond to future demands. While we continued delivering the property assessment data and services that Ontarians rely on, we also took a significant step forward in modernizing how that work is done.

Central to this progress was the launch of Insight, a software platform developed in-house that integrates MPAC's assessment systems. This modernization is an important step in strengthening how we support property assessment across Ontario and in building the capacity to deliver timely, reliable information. As a key enabler of our work, the platform positions MPAC to adapt as needs evolve and continue improving how we serve property owners and municipalities.

Throughout 2025, MPAC continued to work closely with municipalities to deliver the trusted property information they rely on, while also deepening collaboration to develop new services and tailored data insights. As communities face different growth pressures, housing challenges, and planning priorities, our focus is on working alongside municipal partners to turn property data into practical insights that support informed, local decision-making. The modernization underway positions us to expand this collaboration and unlock new ways to create value together.

The work completed in 2025 reflects a year of progress and positions MPAC for the next phase of transformation. I am proud of what our teams accomplished during this

foundational year. As we continue to modernize, our focus remains clear: trusted data, reliable service, and accountability to the communities we serve.

Nicole McNeill, President and Chief Administrative Officer, MPAC

About MPAC

Proudly Canadian, MPAC (Municipal Property Assessment Corporation) is the largest assessment jurisdiction in the world, assessing and classifying more than 5.7 million properties with an estimated total value of approximately \$3.2 trillion.

MPAC is an independent, not-for-profit corporation funded by all Ontario municipalities and accountable to the Province, municipalities, and property taxpayers through its 13-member Board of Directors.

Our role is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario. Through ongoing assessment activities, MPAC reflects change across Ontario's property landscape, from new construction and renovations to market activity and ownership changes, ensuring property values are fair and transparent.

Our work forms the foundation of Ontario's property tax system, informing municipal budgeting, infrastructure planning, and community growth. By delivering accurate, impartial assessments and data-driven insights, MPAC supports informed decision-making and helps property owners and municipalities plan for growth and the services their communities rely on.

In addition, for over two decades, MPAC has delivered commercial products and services that provide reliable, high-quality property information to a wide range of sectors. These offerings include software tools, data insights, and professional services that support data-driven decision-making and respond to evolving client needs.

Guided by our values of accountability, transparency, customer focus, innovation, and inclusion, MPAC is committed to building trust and supporting thriving communities across Ontario.

2025 operational highlights

- \$41.4 billion new assessment added to municipal rolls
- 5.74 million total properties in Ontario inventory
- \$3.2 trillion estimated total assessed value in Ontario

- 618,360 Property Assessment Notices mailed
- 310,017 property inspections
- 429,712 sales transactions processed
- 18,860 severances and consolidations processed
- 176,287 building permits processed
- 12,603 Requests for Reconsideration closed
- 4,080 appeals closed

All stats as of October 31, 2025.

Setting the foundation: 2025-2028 Strategic Plan

MPAC's 2025–2028 Strategic Plan sets a clear and deliberate path forward, focused on strengthening core services, modernizing service delivery, and building the capabilities needed to meet today's needs and prepare for the future.

The plan focuses on four key priorities:

- We are dedicated to operational excellence.
- We are elevating the client experience.
- We are strengthening our bottom line.
- We deliver exceptional employee experiences.

Together, these priorities reflect a strategy grounded in progress, ensuring MPAC continues to evolve, deliver trusted services, and remain a valued partner as needs continue to change. These priorities also guided how we delivered services and invested resources throughout 2025.

Property values are always changing. Our corporate values are constant.

What guides us

MPAC is a valued public service delivering benefits to Ontarians through data-driven products and services.

Our vision is to be the global leader in transforming property assessment, data, and services by first delivering exceptional value to Ontarians. By setting the standard for accuracy, transparency, and innovation in property valuation, we will strengthen public trust and drive efficiencies that benefit communities, businesses, and government partners.

With an Equity, Diversity, Inclusion, and Anti-Racism lens guiding our work, we continue to ensure our services and systems reflect the diverse communities we serve and contribute to a fair and equitable property assessment system across Ontario.

Delivering impact

Every day, MPAC supports Ontario property owners and municipalities by providing accurate property information, trusted insights, and dependable services. In 2025, we continued delivering the core services Ontarians rely on, while also advancing work that strengthens how we serve the province.

- Operational excellence
- Client experience
- Strengthening our bottom line
- Exceptional employee experiences

Dedicated to operational excellence

Delivering accurate, reliable assessments Ontarians can trust.

Operational excellence means delivering property assessments Ontarians can rely on, supported by accurate, up-to-date information that is easy to access. Regardless of a province-wide reassessment, MPAC captures property changes as they occur, maintaining a province-wide database of 5.74 million properties with approximately \$3.2 trillion in assessed value based on a January 1, 2016, valuation date. This work provides transparency and certainty for property owners, while giving municipalities the reliable information they need to plan, budget, and deliver local services. Property owners can review their assessment and property information on MPAC AboutMyProperty™.

Enhancing access to property assessment data

1. A change is made to a property
2. Property change review takes place
3. Property inspection method is selected and inspection occurs
4. Property information is analyzed
5. Property Assessment Notice is issued to property owner
6. Have questions about the property assessment? Access MPAC AboutMyProperty™ for more information
7. Disagree? Submit a Request for Reconsideration with MPAC
8. Still disagree? Appeal to the Assessment Review Board

As communities grow at an average annual rate of 70,000 new properties and existing properties (parcels) change, MPAC keeps property assessments up to date. A property assessment is the value assigned to a property as of January 1, 2016 (the last provincial reassessment date) and recorded on the municipal assessment roll. New assessment is added when construction is complete and/or a property is occupied. This ensures new homes and buildings are assessed consistently. Assessments may also be updated for existing properties following a sale, when a new building permit is submitted, or when a property owner files a Request for Reconsideration and appeal. This ongoing work helps ensure assessments reflect the current state and condition of all properties.

To maintain accurate assessments across Ontario, MPAC conducts property reviews to identify and capture changes to properties. In 2025, review efforts focused on properties with more complex characteristics or greater changes in value, including large-valued and non-residential properties, complex building permits, recent sales, and appeals. The annual target was set to 400,000 property reviews, with approximately 75% supported by technology and external data sources.

In 2025, MPAC completed 390,565 property reviews, 9,435 reviews (2.4%) below target, and recorded \$46.8 billion in assessment change. A higher proportion of reviews were conducted off-site, reflecting increased use of available property information and documentation to support review work, particularly for non-residential properties.

As part of the work conducted annually, MPAC also processed property changes, including severances and consolidations, as well as subdivision plans (M-plans), reference plans (R-plans), and condominium registrations. Service level targets were met for most parcel change requests, with more complex cases requiring additional review to ensure accuracy.

In 2025, of the \$46.8 billion assessment added, \$41.4 billion reflected in-year new assessment changes added to municipal assessment rolls across Ontario, including nearly \$30 billion from residential properties and \$6 billion from commercial and industrial properties. Timeliness remains a key measure of confidence in the system, and 87.3% of new assessment was captured within one year of occupancy, exceeding the service level agreement target of 85%.

If a property owner disagrees with their assessment, they may file a Request for Reconsideration with MPAC at no cost. This online process, which is initiated through MPAC AboutMyProperty™, allows property owners to ask questions and share additional property information, often resolving concerns without the need for an appeal with the

Assessment Review Board. To preserve the integrity of the review process, MPAC does not establish performance targets for Requests for Reconsideration or appeals.

In 2025, 4,805 Requests for Reconsideration resulted in a change to the assessed value, representing 0.08% of all properties in Ontario. More than 99% of assessments were accepted without appeal, and 62.3% of concluded appeals resulted in no change to the original assessed value. When most assessments are accepted without a Request for Reconsideration or appeal, and relatively few property values change as a result of the review process, it signals a stable and accurate assessment system and helps build public confidence in the fairness of the assessment system.

Overall, 98.07% of lower-tier and single-tier municipalities experienced reconsideration and appeal losses of less than 0.5% of their assessment base. When new assessment growth is factored in, over 98% of municipalities (407 of 414) maintained or increased their assessment base, reinforcing the stability and reliability of Ontario's property assessment system.

Ontario's property assessment system spans 5,740,000 properties across a wide range of property types. Managing this inventory requires operational excellence at every level, sustained by the people behind the work. MPAC employees contribute to every assessment, interaction, and decision that supports Ontario's property inventory. Living and working in communities across the province, they bring local insight and professional expertise that help ensure property assessments are impartial, accurate, and responsive to change.

2025 property count

Total properties – 2025 – 5.7M

- 5.2M Residential
- 221K Farm
- 168K Commercial
- 81.9K Industrial
- 48.8K Special Exempt
- 18K Multi-residential

Total Assessment Value*

- \$2.3T Residential
- \$146.9B Farm

- \$330B Commercial
- 126.6B Industrial
- \$159.4B Special Exempt
- \$138.4B Multi-residential

*Based on the January 1, 2016 assessed values.

Strengthening operational excellence through continuous modernization

Throughout 2025, MPAC continued advancing operational excellence by modernizing core work processes that support property reviews and assessment delivery across the province. This work focused on improving how information is collected, reviewed, and analyzed to strengthen data quality and support accurate, timely assessments. By refining operational practices, MPAC is building a more adaptable and resilient assessment system and reinforcing its commitment to delivering reliable assessment services Ontarians and municipalities can trust.

Evolving how we deliver this work

Behind every property assessment are ongoing investments in the systems and processes that support accuracy and consistency. In 2025, MPAC advanced strategic initiatives that strengthen data quality, streamline workflows, and support consistent application of assessment practices. This work helps ensure reliable assessments today while building the capacity needed to support Ontario's growing and changing communities.

Modernizing the systems that support trusted property assessment

For property owners and municipalities, confidence in property assessment depends on access to timely, reliable, and consistent information. In 2025, MPAC reached a major milestone in strengthening that confidence with the launch of Insight, a modern software developed in-house that integrates MPAC's assessment services into a single, secure, cloud-based platform. This marks a significant step forward in how property assessment is supported across Ontario.

The platform is designed to improve the consistency, reliability, and accessibility of property information that municipalities rely on for planning, budgeting, and service delivery. For property owners, it supports clearer assessment outcomes grounded in high-quality data and consistent application of assessment practices. Together, these improvements help reinforce trust in Ontario's property assessment system.

Behind these benefits is one of the most significant modernizations of MPAC's core systems. The platform consolidates assessment functions that were previously supported

by multiple legacy applications into a single, integrated system. This strengthens data governance, reduces duplication, and creates a more stable and resilient foundation for assessment work across the province.

As with any large-scale transformation, work will continue to refine functionality, strengthen workflows, and enhance access as the platform is further embedded across the organization. Ongoing improvements will help ensure it continues to support accurate assessments, dependable service delivery, and the evolving needs of municipalities and property owners.

This modernization represents one of the most important investments MPAC has made in its assessment infrastructure. By strengthening the systems that underpin property assessment today, MPAC is better positioned to deliver trusted, stable services now while preparing for future assessment cycles and changing demands.

Advancing service delivery through in-house designed innovation

Delivering timely, reliable services depends on the tools and systems that support MPAC employees behind the scenes. To strengthen operational excellence, MPAC invests in technology that helps employees resolve issues quickly, enabling them to focus on higher-value work and supporting more responsive service for property owners and municipalities.

To support innovation in artificial intelligence (AI) at MPAC, our in-house team developed Orchestrator, a cloud-native, serverless AI platform that enables the secure, auditable, and centralized application of AI across the organization. Designed to scale, its modular approach lets us deliver new AI solutions for employees and clients in practical, responsible ways, supporting service delivery today while preparing for the future.

In 2025, MPAC used Orchestrator to launch its IT Support Assistant, helping employees quickly and securely resolve common IT issues. More than 83% of live chat sessions were resolved without human intervention, and the average first-response times dropped to 3.6 seconds. By reducing internal delays, IT teams were able to focus on more complex issues, supporting a more stable, efficient service environment for the work that directly serves Ontarians.

The Pitch: Innovation at MPAC starts with our people

After years of using machine learning to enhance the accuracy and efficiency of property valuations, MPAC continues to adopt new technologies that strengthen the delivery of assessment services. In 2025, MPAC continued advancing its digital data and AI program

to improve consistency, accuracy, and efficiency while maintaining strong privacy and security standards.

Building on this foundation, MPAC invited employees to help identify where innovation could have the greatest practical impact. Through The Pitch, an organization-wide ideation initiative, employees shared ideas for applying AI technology to everyday work.

More than 130 ideas were submitted, focused on reducing manual effort, improving data quality, and supporting more consistent decision-making. Following a structured evaluation process, three employee-driven initiatives were selected to advance as strategic projects.

Each project was designed to test new approaches, strengthen data quality, and inform future assessment practices, while managing risk through pilot implementation. Two of the selected projects will be operational using Orchestrator by spring 2026.

The selected projects include:

- **Val, an AI-powered valuation research assistant:** A centralized research tool that helps employees access trusted valuation information more efficiently, supporting more consistent and defensible assessment outcomes.
- **An AI solution for streamlining Legislation Interpretation Requests:** A tool designed to support consistent interpretation of legislation, classification, and tax liability, helping teams respond to complex requests with greater clarity and confidence.
- **Automated building plan analysis:** An AI solution that extracts key measurements from building plans, reducing manual processing and supporting faster, more accurate assessments.

Powered by employee-led innovation, these pilots are strengthening MPAC's future capabilities while ensuring assessment services remain reliable, transparent, and accountable.

From internal innovation to broader public-sector impact, The Pitch paved the way for the [MPAC AI Roundtable](#), an initiative that brings together organizations and professionals from academia, government, and the private sector to share ideas and advance ethical AI adoption in the public sector. Insights from this work also helped inform elements of the Government of Canada's [G7 GovAI Grand Challenge](#).

Elevating the client experience

Making property information easier to access, understand, and use

Access to clear, reliable property information helps people make informed decisions about their homes, businesses, and communities. In 2025, MPAC continued to strengthen the client experience by improving how property owners and municipalities access, understand, and use property information across every interaction.

Helping Ontarians get clear answers when they need them

For many Ontarians, the Customer Contact Centre is their first point of contact with MPAC. In 2025, our focus was on providing clear answers quickly and consistently, helping reduce uncertainty and build trust in the assessment process.

MPAC's Customer Service Agents handled 162,851 calls, emails, and chat messages, helping provide timely answers to property assessment questions. In 2025, MPAC met its Service Level Agreement targets, answering 91% of calls within five minutes (target of at least 90%) and responding to 90% of emails within two business days (target of at least 90%).

Feedback from more than 7,300 respondents shows strong service performance, with 94% indicating they were satisfied or very satisfied, exceeding our target.

- 162,851 calls, emails, and chat messages
- 95% calls were answered within 5 minutes
- 7,300 respondents provided feedback showing strong service performance
- 94% satisfaction rate

Strengthening municipal engagement through collaboration, insight, and value-added services

Municipalities rely on timely, reliable property data to plan, invest, and serve their communities with confidence. In 2025, MPAC focused on deepening engagement, enhancing access to data, and developing practical, value-added solutions shaped by municipal needs. This work was supported by strong service performance, with MPAC meeting 97.80% of municipal service level commitments across key services.

Here's how we supported municipalities in 2025:

- **Strengthened collaboration and dialogue:** Through regular meetings, advisory forums, and collaborative working groups, MPAC engaged directly with municipalities on priorities and emerging challenges. These conversations informed

services designed to reflect municipal needs and support confident decision-making.

- **Expanded access to timely, actionable data:** To support planning and service delivery, MPAC piloted more frequent access to the Electronic Assessment Information file and introduced new dashboards in MPAC Municipal Connect™ with localized market and sales insights. MPAC also advanced system connections to streamline the flow of building permit information to help new assessment be captured and reflected more efficiently.
- **Delivered tailored, value-added services:** MPAC provided customized data reports, localized insights, and targeted support through province-wide webinars and geographic zone learning sessions, helping municipal staff save time and strengthen decision-making.
- **Enhanced learning and capacity-building opportunities:** Municipalities were offered a range of learning opportunities, including webinars, workshops, conference sessions, and small group forums. These sessions focused on practical application, helping staff better understand assessment processes, use MPAC tools effectively, and manage assessment growth.
- **Supported municipal communication and public understanding:** MPAC complemented municipal outreach with clear, consistent educational content that helped municipalities communicate with residents to understand property assessment and taxation, supporting transparency and public confidence.

MPAC delivered reliable assessment services to municipalities, achieving 97.80% of municipal service level commitments across key services. Timely responses remained a priority, with 99.70% of municipal inquiries responded to within 30 calendar days, helping municipalities access the information they need to support residents and local decision-making.

Through close collaboration and services informed by municipal feedback, MPAC is strengthening the municipal experience and helping municipalities navigate change and serve their communities with confidence.

To learn more about our municipal engagement and partnership activities in 2025, view the [2025 Municipal Partnerships Report](#).

- 1,383 attendees at 5 province-wide webinars
- 4,784 visits to our municipal contact page on mpac.ca
- 2,310 attendees at 37 geographic zone learning sessions
- 1,971 people checked out our municipal resource page on mpac.ca
- 2,004 municipal engagements, conferences, and council meetings
- 11,000 subscribers to InTouch, our monthly municipal newsletter

Strengthening government engagement through strategic insight and partnership

In 2025, MPAC's Government Relations team strengthened its role as a trusted partner to the province by providing timely data, analytics, and assessment expertise to support various ministry priorities and inform policy development. Working collaboratively with ministry staff and the Minister's Offices, MPAC provided value-added insights aligned to key government priorities, including affordable housing and building, modernization, and service delivery improvements.

At the same time, MPAC continued to support MPPs and their staff across Ontario by responding to assessment-related inquiries, delivering riding-specific property insights and summaries, and providing clear, accessible information to assist with constituency matters.

Through proactive engagement and evidence-based support, MPAC reinforced its reputation as a non-partisan technical advisor and strategic partner. We are proud to help elevate the government client experience while supporting confidence in Ontario's property assessment and taxation system.

Reimagining the digital client experience

Confidence in Ontario's property assessment system starts with clarity. When property owners receive their Property Assessment Notice, they want to understand how their assessment was determined and know what to do if something does not look right.

In 2025, MPAC examined the end-to-end customer journey, from receiving a notice to accessing MPAC AboutMyProperty™, to better understand where confusion occurs and how digital tools can strengthen transparency. These insights are laying the groundwork for future improvements that strengthen the client experience while supporting accurate property assessment records across the province.

Making it easier to submit business property information digitally

Each year, MPAC conducts its Assessment Information Request program, asking property owners for information to support fair, accurate, and up-to-date property assessments across Ontario.

In 2025, MPAC launched the new Assessment Information Request portal to support data collection by providing a designated digital experience for business property owners to submit required information. The secure online portal allows required information to be

submitted digitally through guided workflows that simplify reporting and reduce the need for follow-up.

By supporting the Assessment Information Request program through a digital channel, the portal helps business property owners complete submissions more efficiently and with greater clarity. Structured data entry and clear prompts support more accurate submissions, improving the overall client experience while strengthening the quality of information used in the assessment process. At the same time, digital submission supports more streamlined internal processing and faster ingestion of information, helping MPAC maintain accurate assessments more efficiently.

Strengthening our bottom line

Sustaining public value through responsible growth and reinvestment.

A strong financial foundation helps MPAC deliver reliable assessment services while keeping costs as low as possible for Ontario taxpayers. By managing resources responsibly and generating value beyond our core mandate, MPAC reduces pressure on municipal budgets and reinvests in the people, systems, and tools that support accurate, consistent property assessment across the province.

In addition to our legislated role in Ontario, MPAC shares its assessment expertise and technology with other jurisdictions through its Commercial and Client Solutions division. Revenue from this work helps offset the cost of assessment services in Ontario, allowing municipalities and property owners to benefit from economies of scale and continued investment in modern assessment tools.

Together, these efforts strengthen MPAC's operating model and support long-term sustainability while ensuring assessment services remain stable, predictable, and affordable for the communities we serve.

Financial performance and accountability

Financial performance matters because it directly affects taxpayers and the long-term stability of property assessment services. MPAC tracks a focused set of financial measures to ensure public funds are managed responsibly and deliver value for municipalities and taxpayers.

Budget variance measures how closely actual spending aligns with planned expenditures and reflects the accuracy of budgeting and forecasting. In 2025, MPAC committed to managing its operating budget variance within 3% and finished the year with a variance of

just 0.2%. This result demonstrates strong financial discipline and accountability, ensuring public funds were used as intended and minimizing financial risk for municipalities.

Cost per property reflects the average cost to deliver assessment services across Ontario. In 2025, MPAC's cost per property was \$44.70, slightly higher than the \$44.08 target. This increase was driven primarily by higher labour costs, while service levels and financial controls were maintained. MPAC continues to monitor this measure to balance cost efficiency with the investments needed to deliver reliable assessment services.

Generating value beyond our core mandate

MPAC's property data is widely used across commercial markets, including real estate, financial services, insurance, and utilities. MPAC responsibly commercializes its data holdings to help keep the cost of assessment services low for Ontario taxpayers while supporting innovation and continuous improvement across its core operations. The surplus derived from MPAC's Business Development activities directly benefits the people of Ontario, saving taxpayers more than \$165 million since 2002.

In 2025, MPAC set a target of generating at least \$18.0 million in surplus from data sales. This target was exceeded by 4.4%, with Business Development activities generating more than \$18.7 million in surplus for Ontario taxpayers. This surplus supports reinvestment in new tools, services, and partnerships that expand the value MPAC delivers.

Data and insights REALTORS® rely on

In 2025, MPAC continued to strengthen its property intelligence offerings to support informed decision-making across key sectors. MPAC's Automated Valuation Model combines real-time property sales data with MPAC's up-to-date property inventory to strengthen accuracy and support financial lending decisions with timely, reliable valuations. propertyline™ by MPAC provides REALTORS® with trusted property data and value-added reports to inform pricing, market analysis, and client advice.

Profit generated from data and insights products for REALTORS® helps MPAC reinvest in innovation while offsetting the cost of assessment services for Ontario municipalities. In 2025, Business Development activities met revenue and profit targets, exceeding planned contributions by nearly \$1 million.

- Nearly 1,300 webinars and live training sessions delivered to nearly 62,000 REALTORS® since 2020.
- 90,000+ REALTORS® rely on propertyline™ by MPAC to access board-licensed MPAC data and value-added reports
- 200+ webinars and live training sessions delivered
- 12 real estate events and trade shows supported

First Nations Tax Commission and Memorandum of Understanding

In 2025, MPAC continued to strengthen its support for First Nations property tax systems in Ontario by formalizing collaboration with the First Nations Tax Commission through a signed Memorandum of Understanding. Building on a longstanding working relationship spanning more than two decades, MPAC continued to provide assessment services at the invitation of First Nations communities to support community-led property tax frameworks and local services.

- First Nations Tax Commission–MPAC Memorandum of Understanding signed March 27, 2025
- Collaboration with the First Nations Tax Commission spans more than two decades
- Assessment services delivered at the invitation of First Nations communities in Ontario

Delivering exceptional employee experiences

Supporting the people who deliver consistent, trusted service to Ontarians

Ontarians rely on MPAC for consistent, accurate, and transparent property assessments. Delivering that level of service at scale depends on a skilled, supported workforce that can apply professional standards reliably across Ontario.

By investing in employee development, learning, and inclusion, MPAC equips employees with the tools, knowledge, and confidence to do their work effectively. These investments help sustain service quality, support informed decision-making, and ensure MPAC continues to meet the needs of Ontario's diverse communities.

MPAC Mentorship Program: Strengthening capability through shared expertise

MPAC's mentorship program supports professional growth by pairing employees with experienced mentors who share knowledge, provide guidance, and build confidence. The program helps employees strengthen skills, prepare for future leadership roles, and contribute to consistent, high-quality property assessments.

In 2025, MPAC piloted a formal mentorship framework to support new employees and professional accreditation. Seventy mentor-mentee pairs completed more than 450 hours of mentoring, and more than 90 per cent of participants recommended the program. In 2026, MPAC will expand the program with additional mentorship themes and broader participation.

Valuation & Assessment Operations Succession program

To support leadership continuity and maintain high-quality property assessment services, MPAC launched the Valuation and Assessment Operations Succession program. The program prepares employees to step into key and at-risk management roles through targeted development and practical learning experiences.

In 2025, 23 employees participated in the program, with eight completing acting manager assignments as opportunities became available. These experiences strengthened leadership capabilities while supporting operational stability and service continuity for property owners and municipalities.

Greater Toronto's Top Employers

In December 2024, MPAC was named one of [Greater Toronto's Top Employers](#) for the sixth consecutive year, recognizing its ongoing commitment to an inclusive, engaging, and growth-focused workplace that supports employees in delivering trusted public service.

Equity, Diversity, Inclusion, and Anti-Racism

Ontarians rely on public services that are consistent, respectful, and responsive to the communities they serve. At MPAC, Equity, Diversity, Inclusion, and Anti-Racism (EDIA) values are embedded across our culture and operations to support sound decision-making, professional judgment, and service delivery across Ontario's property assessment system. This commitment is reflected in how employees work together, apply standards, and engage with the public.

Embedding Equity, Diversity, Inclusion, and Anti-Racism through learning

In 2025, 268 employees participated in MPAC's EDIA Committee, helping advance inclusive practices and strengthen shared understanding across the organization.

MPAC also launched an Equity, Diversity, Inclusion, and Anti-Racism Fundamentals course, which provides employees with a shared understanding of these principles and how they support respectful, inclusive workplaces. The course focuses on practical knowledge and an EDIA lens that employees can apply in their roles to strengthen inclusive practices across the organization.

The course was formally approved by all four of MPAC's accrediting partners for 2.5 Continuing Professional Development (CPD) hours, meeting professional standards and reinforcing MPAC's commitment to high-quality, meaningful learning that supports an inclusive workplace culture.

Employee Resource Groups: Building connection, understanding, and inclusion

In 2025, MPAC formalized Employee Resource Groups (ERGs) to support employees, strengthen connections, and create structured opportunities for learning and engagement. Through employee-led initiatives, ERGs helped increase cultural awareness and understanding across MPAC. Examples included developing a Ramadan Resource Guide to support Muslim employees, increasing manager participation in 2SLGBTQIA+ ERG activities to strengthen visibility and allyship, and programming that created space for connection and dialogue among Black employees.

- 19 members in the Truth & Reconciliation Circle
- 149 employees participating across MPAC's ERGs
- 268 employees participated in MPAC's EDIA Committee

Putting values into action

Community engagement is one of the ways MPAC lives its values beyond day-to-day operations. In 2025, MPAC's Social Impact Committees led charitable initiatives that brought employees together to support local organizations and address community needs across Ontario. These employee-led efforts strengthened connections with communities while reinforcing a culture of service, inclusion, and shared responsibility across MPAC.

It Starts With Us: Compassion in action during the holiday season

During the 2025 holiday season, MPAC's Social Impact Committees led the It Starts With Us campaign, bringing employees together to support organizations addressing food and shelter insecurity. MPAC employees donated more than 8,100 essential items, which were distributed to over 60 community organizations across Ontario.

Socktober

In 2025, MPAC employees participated in Socktober, an annual campaign that collects socks and other essential items for community organizations supporting people experiencing hardship. Local offices collectively donated more than 4,300 items to community partners.

Earth Day and Ontario Provincial Day of Action Against Litter

In recognition of Earth Day and the Ontario Provincial Day of Action Against Litter, MPAC employees across Ontario participated in community clean-up efforts, collecting nearly 100 bags of litter from local public spaces.

Investing in future property assessment professionals

Supporting communities across Ontario includes investing in the people who will serve them in the future. Through targeted scholarship programs, MPAC supports students who are developing the skills and expertise that municipalities and property owners rely on for fair, transparent, and consistent property assessment. These scholarships help reduce financial barriers for students pursuing careers in property valuation, real estate, and related disciplines, strengthening Ontario's future workforce and supporting confidence in the property tax system over the long term.

- \$13,600 donated to charitable organizations by employees
- 11,810 items donated by employees
- 412.5 employee volunteer hours
- 100 charities supported across Ontario

MPAC scholarship programs

Seneca College - Real Property Administration Program

Two annual scholarships supporting students preparing for careers in property assessment. Established in 2016, with \$10,000 contributed to date.

University of Guelph - Bachelor of Commerce, Real Estate (Business and Economics)

Two annual scholarships supporting students building foundational knowledge in real estate markets and urban economics. Established in 2021, with \$5,000 contributed to date.

Ontario Tech University - Women in STEM

Two annual scholarships, matched by Ontario Tech University, supporting women pursuing studies in science, technology, engineering, and mathematics. Established in 2021, with \$10,000 contributed to date.

Looking toward the future: Here to support Ontario

As Ontario's property landscape continues to grow and change, access to accurate, reliable property information remains essential to confident decision-making. MPAC is focused on making property information easier to understand, easier to use, and more responsive to the real-world needs of the people and communities we serve.

We have invested in modern systems, expanded our use of data and analytics, and strengthened our teams to deliver value beyond our core mandate. The tools and services

we are developing are designed to respond to emerging needs and support municipalities, businesses, and property owners as they navigate change.

As we move into the next phase of our strategic plan in 2026, MPAC remains focused on progress, partnership, and continuous improvement. Upcoming initiatives include expanded assessment education through the Municipal Assessment Base Course and enhanced collaboration through the Taxpayer Liaison Group. Together, these efforts reflect our commitment to supporting informed decisions today while preparing for what comes next.

We are here to support Ontario now and into the future, advancing our systems, working with people and technology, and continuing to deliver better outcomes for everyone.

Leadership

2025 Executive Management Group

- **Nicole McNeill**, MPAC President and Chief Administrative Officer
- **Rupa Aggarwal**, Executive Director, Social Impact and Inclusion
- **Jamie Bishop**, Vice-President, Public Affairs and Customer Experience
- **Natalie Blake**, Vice-President, People and Culture
- **Chris Fusco**, Vice-President, Professional Services
- **Sujit Jagdev**, Vice-President and Chief Information and Technology Officer
- **Mathew Kanter**, Vice-President, General Counsel
- **Cindy Lam**, Chief Financial Officer
- **Carmelo Lipsi**, Vice-President, Valuation and Assessment Operations and Chief Operating Officer
- **Greg Martino**, Vice-President and Chief Valuation and Standards Officer
- **Mary Meffe**, Vice-President, Corporate Services and Chief Financial Officer
- **Lee Taylor**, Vice-President, Business Development
- **Ruel Williamson**, Executive Vice-President, Commercial and Client Solutions

2025 Board of Directors

- **Alan Spacek**, (Chair) (Retired) Mayor, Town of Kapuskasing
- **Paul Bernards**, Finance Professional
- **Niels Christensen**, Managing Director and Broker, Christensen Real Estate Group
- **Nazmin Gupta**, Former Managing Director of Capital Raising and Investor Relations, BentallGreenOak
- **Ray Kindiak**, Lawyer and Corporate Finance Professional
- **Wendy Landry**, Mayor, Municipality of Shuniah and President, Northwestern Ontario Municipal Association (NOMA)

- **Chris Murray**, Special Advisor to the federal Deputy Minister of Housing Infrastructure and Communities
- **Jon Olinski**, (Vice-Chair) Dean, Faculty of Arts, Seneca Polytechnic
- **John Paradis**, Deputy City Manager, City of London
- **Delia Reiche**, Development Liaison, County of Brant and (Former) Deputy Mayor, Thames Centre
- **Ken Seiling**, (Retired) Regional Chair, Region of Waterloo and (Former) Mayor, Woolwich Township
- **Patricia Vanini**, (Retired) Executive Director, Association of Municipalities of Ontario
- **Derek Vanstone**, Barrister and Solicitor

Financials

Statement of operations (in thousands of dollars)		
Revenue	2025	2024
Municipal	226,893	219,432
Other	31,294	28,398
Interest and dividend income	4,374	4,899
Total revenue	262,561	252,729
Expenses	2025	2024
Salaries and benefits	226,038	214,243
Professional services	9,822	10,582
Information technology	14,790	12,661
Facilities	7,643	8,657
General and administrative	9,189	10,677
Royalties	3,472	3,258
Amortization of capital and intangible assets	3,793	2,755
Gain on disposal of capital assets	(81)	(551)
Total expenses	274,666	262,282
Deficiency of revenue over expenses for the year before changes in fair value of investments	(12,105)	(9,553)
Changes in fair value of investments	7,476	12,835
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282

Statement of changes in net assets (in thousands of dollars)	2025	2024
Net assets - beginning of year	114,833	112,332
(Deficiency) excess of revenue over expenses for the year	(4,629)	3,282
Net actuarial gain (loss) on employee future benefits	111	(781)
Net assets - end of year	110,315	114,833

*Note: the above is an excerpt from the 2025 Audited Financial Statements prepared in accordance with Canadian accounting standards for not-for-profit organizations and should be read in tandem with the audited statements.

Performance at a glance

For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the Service Level Agreement (SLA) established between MPAC and Ontario municipalities.

In 2025, the performance baselines for each measure were updated to reflect the average of the past three years (2022-2024) to align with best practices for corporate performance measurement and reporting.

The Annual and Performance Report outlines 18 measures organized under three main goals, supported by objectives and performance indicators. While performance targets are set for most measures, two do not include targets. This approach helps ensure assessments remain fair, consistent, and free from undue influence. In 2025, MPAC achieved 13 of the 16 performance measure targets.

Below is a chart summarizing the results of the operational metrics presented in the report.

2025 Assessment excellence

Performance goals	Number of measures	Number of measures that include a target	Number of measures that met or partially met their targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	5/6
Operational efficiency	3	3	2/3
Totals	18	16	13/16

Performance goal: Assessment excellence

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Assessment Growth Capture	Growth assessed within one year of occupancy	>=85% (SLA)	87.85%	90.27%	87.32%
			Total Transactions (avg.): \$40,841,612,780	Total Transactions: \$42,765,333,908	Total Transactions: \$41,452,171,728
			Within One Year (avg.): \$35,910,163,687	Within One Year: \$38,604,402,878	Within One Year: \$36,198,038,683
					150 Days 98.59% (9,204 of 9,336)
					One Year 99.73% (9,311 of 9,336)
	Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days; 100% within one year (SLA)	CPIFs 150 Days 96.09%	150 Days 97.46% 269 of 276	150 Days 95.10% 233 of 245
One Year 99.86%			One Year 100% 276 of 276	One Year 100% 245 of 245	
Assessment Accuracy and Equity					Total reviews: 390,565 Residential: 258,166 Non-Residential: 132,399 Off-site: 74.6%; 291,414 On-site: 25.4%; 99,151

Performance goal: Assessment excellence (continued)

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Assessment Stability	Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.09%	0.08% (4,491 of 5,681,507)	0.08% (4,805 of 5,742,935)
	Percentage of all property assessments accepted without appeal	>=99%	99.24%	99.23% (5,637,912 of 5,681,507)	99.17% (5,695,267 of 5,742,935)
	Appeals concluded for properties during the year with no value change	No Target	49.82%	50.96% (1,030 of 2,021)	62.31% (1,417 of 2,274)
	Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	95.57%	98.07% (406 of 414)	98.07% (406 of 414)
	Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90%	98.47%	99.52% (412 of 414)	98.31% (407 of 414)

Performance goal: Customer service and stakeholder engagement

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Customer Service	Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	94%	93%	94%
	Percentage of calls responded to by staff within 5 minutes	>=90%	90%	91%	91%
	Percentage of emails responded to by staff within 2 business days	>=90%	87%	90%	90%
	Percentage of municipal service levels met	>=90% (SLA)	96.54%	97.91%	97.80%
	Percentage of municipal inquiries responded to by staff within 30 calendar days	>=90% (SLA)	99.77%	99.78% (18,529 of 18,568)	99.7% (17,983 of 18,040)
Stakeholder Engagement	Number of municipal engagement sessions	4,440 engagement sessions with all municipalities throughout the year	6,776 engagements	7,770 engagements completed	7,804 engagements completed

*Percentage of municipal stakeholders that rate a positive overall impression of MPAC - target 70% - N/A as it was not reported out in the past Performance Reports (2023-2024).

Performance goal: Operational efficiency

Indicator (Objective)	Measure	Target	Past baseline (Avg: 2022 2024 results)	2024 results	2025 results
Financial Efficiency	Year-end operating budget variance	<=3%	1.37%	0.8%	0.2%
	Surplus Generated from Data Sales	>= \$18.0 M in surplus generated from data sales	\$17,731,000	\$18,203,000	\$18,796,000
	Cost Per Property	<=\$44.08	\$42.12	\$43.26	\$44.70

Land acknowledgement

At MPAC (Municipal Property Assessment Corporation), we acknowledge that our work takes place on the traditional territories of many Indigenous Nations across Ontario. Our head office in Pickering is situated on the territory of the Mississaugas of Scugog Island First Nation and other signatories to the Williams Treaties.

We honour the deep and ongoing connections Indigenous Peoples maintain with these territories. MPAC is committed to advancing reconciliation by aligning our actions with the [Truth and Reconciliation Commission's Calls to Action](#), particularly those focused on publicly funded institutions.

Connect with us

MPAC has offices across Ontario to meet the needs of property owners in every community.

Customer Contact Centre

Toll Free: 1 866 296-6722

Monday to Friday - 8 a.m. to 5 p.m.

mpac.ca/contact

Mail

1340 Pickering Parkway, Suite 101

Pickering ON L1V 0C4

Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the *Municipal Property Assessment Corporation Act*, the Corporation has complied with any policies, procedures, and standards established by the Minister under Section 10, and with the process established regarding the implementation of quality service standards by the Quality Service Commissioner.

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Tab 1

Business Proposal

APRIL 27 2026

Sherry Neill (705-544-0394) neillsherry31@gmail.com

Roger Brazeau (705-648-3887) brazeau_roger@hotmail.com

Dominik Brazeau (705-648-3967) minbraz069@gmail.com

166 Jaffray St. New Liskeard On
P0J1P0 , Box 303

Queen Of Spudz ***The Best Damn Food By A Damn Site !***

The Latchford Beach hut

Chipstand Take Out

Hours of Operation:

Mon. Closed

Tues. Closed

Weds. 11am to 8pm

Turs. 11am to 8pm subject to change as we will be accommodating

Fri. 11am to 9pm to local events , long weekends , Holidays

Sat. 11am to 9pm

Sun. 11am to 8pm

Our focus is of course to cater to the locals , with welcoming new relationships with the people passing through , family beach days , and to anyone wanting to experience great food for a reasonable price fit for any family .

What we will be offering :

Our Meats will be all local and grass fed , our produce as well from local farmers

All menu items will be home made ie , pogos , onion rings , and all battered apps

No processed foods

We will be offering some Gluten Free choices as well as Vegetarian options

Foods will be cooked and prepped separately to eliminate cross contamination and food allergies.

We will be offering senior and child portions for the light eaters as well as healthy kids options

We will be serving ice cream , freezies , and assorted cold drinks

And the possibility of delivery to locals

We will be offering weekly specials for the locals with our loyalty of consistency the community can easily trust

We will be following the health and safety guidelines to ensure the safety of ourselves and customers

Ensuring sanitation and safe work stations are implicated to habit and routine

Staff training will be exact throughout any joining staff to keep the experience consistent

Experience

Owner operator of a family restaurant in Latchford

My roles were spread throughout the whole qualifications to run a profitable establishment

Managed another kitchen in a motel with in house bar and restaurant which offered room delivery as well as take out , dine in and catering for staff banquets and any other festive or booked events

Very fortunate to be able to say as far as experience goes i proudly have touched full circle on most styles of Canadian cuisine

I have experience in high end culinary courses in a city toned bistro to very fast paced shortline cook and a food chain line of long hand cooks to baking , canning , sauces , syrups jams and spreads.

Qualified and Certified to date

Food Handlers Safety Course

Food Prep And Handling To Cater

Safe Check Workplace Training

Trained HACCP for food line based for catering and banquet

Smart Serve and LCBO serve license

10 plus yrs in experience within the food industry

Rental Offer

1st year offer \$400.00 per month starting July 1st for open to Oct 1

2nd and 3rd year offer \$400 per month starting May 1st to Oct 1

(To be adjusted if necessary in regards of previous yr)

As this was not a turn key operation , leaving only a hopeful 3 month season for revenue

Pending completion of renovations and being equipped with the necessary requirements.

Our cost coming into this right off the kick is well into \$6000.00 not including costs for inspections , permits , licensing or internet or phone.

We also ask that the oil reservoir be emptied as it sits full in the present moment

Renovations :

Installation of internet and or phone line for payment and take out or pre orders

Industrial double stainless sink with separate vegetable washing station

All industrial steel shelving as per requested from health unit supporting new regulations for safe food and storage holding

A front deck to replace the one that was taken

To adjust and rearrange existing layout accordingly to personal functionality

**** Just to elaborate in regards to renovate , nothing needed in our plan alters the actual structure of the building ****





Outlook

Stepping Down from the Waterfront Advisory Group

From Colleen Tresidder <colleentresidder22@gmail.com>

Date Wed 13-May-2026 9:25 AM

To mrobinson@latchford.ca <mrobinson@latchford.ca>

Hi Malorie,

I wanted to reach out and let you know that I've decided to step down from the Waterfront Advisory Group. After giving it some thought, I don't feel I'm able to contribute in the way the committee needs, and I think it's best to make space for someone who may be a better fit for the work ahead.

I appreciate the opportunity to be involved, and I'm grateful for the time and support you've provided throughout the process. Please let me know if there's anything you need from me as you transition my spot.

Thank you again, and I wish you and the group all the best as the project moves forward.

Colleen



Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-017

Being a By-Law to adopt a use of Corporate Resources for Election Purposes Policy

Whereas, Council deems it desirable to adopt a use of corporate resources policy for elections purposes;

And Whereas, Section 5 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, states the powers of a municipality shall be exercised by its council;

And Whereas, Section 9 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, states that a municipality has the capacity, rights, powers, and privileges of a natural person for the purpose of exercising its authority under this any other Act;

And Whereas, *Section 88.18 of the Municipal Elections Act, S.O. 1996, Chapter 32, as amended*, provides that before May 1 in the year of a regular election, municipalities and local boards shall establish rules and procedures with respect to the use of municipal or board resources, as the case may be, during the election campaign period;

Now therefore be it resolved that, the Council of the Corporation of the Town of Latchford enacts as follows:

1. **That**, the Use of Corporate Resources Policy EL-001 form part of this by-law as "Schedule A";
2. **That**, any by-law or part of a by-law previously passed by Council that is inconsistent with this by-law is hereby repealed.
3. **That**, the Clerk is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.
4. **That** this By-law shall come into full force and effect upon final passing.

Read a first, second and third time and finally passed on the 26th day of May, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk



Policy Name: Use of Corporate Resources

Policy No.: EL-001

Date Approved:

Department: ALL

Motion No.: 26/095

1. Definitions

Act means the Municipal Elections Act, 1996 S.O. 1996, C.32, as amended.

Campaign Period means the official campaign period of a municipal election, being from May 1st to December 31st in a regular election year or in the case of a by-election as determined by the Act.

Campaign Purpose or Campaign Materials means any activity undertaken during an election to promote or oppose the candidacy of an individual seeking office, or to advocate for a “yes” or “no” response to a question on the ballot, and includes any materials, in any form, produced or distributed for that purpose.

Candidate means a person who has been nominated under section 33 of the Act.

Certified Candidate means a candidate whose nomination has been certified under section 35 of the Act.

Clerks means the Clerk of the municipality as per section 228 of the Municipal Act, 2001 S.O. c.25, as amended.

Committee or Board of Council means a committee, board, or other body established by Council, by by-law or resolution, to provide advice, make recommendations, or carry out functions on behalf of the Town of Latchford. This includes any committee, board, task force, or similar entity to which Council appoints one or more Members of Council, staff, or members of the public.

Election means municipal, federal or provincial election including by-elections.

Election Period means the official campaign period of an election for:

- A municipal or school board election; the election period commences on the first day prescribed for the filing of nominations in accordance with the Municipal Elections Act and ends on voting day;
- A provincial or federal election; the election period commences the day the writ for the election is issued and ends on voting day;
- A nomination for a political party; the election period is the nomination contesting period as determined by the Party;
- A question on the ballot; the period commences the day Council passes a by-law to put a question to the electorate and ends on voting day; and/or

A municipal or school board by-election; the period commences on the first day nominations may be filed and ends on voting day

Mayor means the Mayor of the Town of Latchford as per section 228, 226.1 and Part VI.1 of the Municipal Act, 2001 S.O. c.25, as amended.

Members of Council means Council members of the Town of Latchford as per section 224 of the Municipal Act, 2001 S.O. c.25, as amended.

Municipal Resources means real property, goods and serviced owned, controlled, leased acquired, or operated by the Town including but not limited to facilities, parks, vehicles, equipment, monetary funds, technology, IT system and resources, social media, logos and supplies.

Registered Third Party means in relation to an election in a municipality, an individual, corporation or trade union that is registered under section 88.6 of the Act.

Town Staff means any union or non-union or casual or part-time or temporary or seasonal or full-time employee of the Town of Latchford.

Town means the Corporation of the Town of Latchford and may be referred to throughout this policy as “the Town” or “the Corporation.”

2. Policy

This policy establishes provisions respecting the use of the Town of Latchford’s facilities, resources, infrastructure and personnel for election purposes to maintain the independent and non-partisan functions of municipal government.

This policy also meets the legislative requirements of the *Municipal Elections Act, 1996, S.O. C.32 as amended*, to adopt and maintain a policy respecting the use of corporate resources as it related to municipal elections.

This policy is not intended to limit the ability of the Mayor and members of Council from discharging their duties as elected officials, or to limit the role of the Mayor as the head of council, chief executive officer and responsibilities under *Part VI.1 of the Municipal Act, 2001, S.O. C.25 as amended*.

3. Purpose

The purpose of this policy is to provide a consistent approach and clear direction regarding the use of municipal resources during an election campaign period. This policy is established in accordance with Section 88.18 of the Municipal Elections Act, 1996, S.O. 1996, c. 32, as amended, which requires municipalities and local boards to adopt rules and procedures governing the use of municipal or board resources during an election campaign period. It also reflects the provisions of Sections 88.8(4) and 88.12(4) of the Act, which prohibit municipalities from making contributions to candidates or registered third parties in the form of money, goods, or services.

This policy is intended to:

- a. Ensure compliance with the Municipal Elections Act, 1996, S.O. C.32, as amended, with regards to the prohibition of a municipality making contribution (s) to a candidate or a registered third party in the form of money, goods or services;
- b. Ensure candidates and registered third parties are treated fairly and consistently within the municipality;
- c. Ensure integrity of the election process is maintained at all times;
- d. Establish the appropriate use of municipal resources during an election campaign period in order to:
 - i. Protect the interest of the mayor, members of council, candidates, registered third parties, town staff and the corporation; and
 - ii. Ensure accountable and transparent practices.

4. Application

This policy applies to all candidates, political parties, constituency associations, registered third parties, town employees, members of Council, members of local agencies, boards and committees, and persons or groups supporting or opposing a question on ballot as well as anyone acting on their behalf. Nothing in this policy prevents the Mayor and/or Councillors from performing their legislated duties or inhibits them from representing constituent interests throughout their entire term of office. This policy also applies to an acclaimed Member of a Member not seeking re-election.

5. Policy

General Provisions

- 5.1. Municipal Resources shall not be used for any campaign purposes.
- 5.2. Town funds shall not be used to acquire any resources for campaign purposes.
- 5.3. Benefitting from the use of any corporate pricing established under the Town's procurement policy for campaign purposes is not permitted.
- 5.4. The Town's logos, crest, slogan or branding shall not be used, printed or distributed on any campaign materials, or included on any campaign website, except in the case of a link to the Town's website to obtain information about the Municipal Election.
- 5.5. Photographs produced for or owned by the Town shall not be used for campaign purposes, including council photos, or headshots produced for Town business. Photographs taken with Town equipment or sent through the Town's accounts shall not be utilized.

- 5.6. The services of any member of the Town staff shall not be used for any election campaign purposes during the hours in which that individual receives any compensation from the Town.
- 5.7. Distribution lists or contact lists developed or provided utilizing municipal resources shall not be used for campaign purposes. For the purposes of municipal elections, the only authorized list is the voters' list supplied by the Clerk's office, as permitted under section 23.4 of the Municipal Elections Act, 1996.
- 5.8. The mayor and members of council attending events or meetings as representatives of the Town are not permitted to campaign while conducting Town business.
- 5.9. In any material created, printed or distributed by the Town, the following individuals are not permitted to include election-related references: the Mayor, members of Council, candidates, certified candidates, third party advertisers or town staff.

Specifically, these materials must not:

- Indicate that an individual is a registered candidate in the election;
- Identify that the author or any other individual will be running for office; or
- Profile, promote, or otherwise make reference to candidates in the election.

Technology

- 5.10. Municipal resources such as computers, cell/smart phones, telephones, tablets, printers, scanners, copiers, e-mail, voicemail, file storage, or any other equipment or technology owned by the Town shall not be used for campaign purposes.
- 5.11. Websites and domain names that are operated or funded by the Town shall not include any campaign materials or links to any sites which include campaign material.
- 5.12. All social media accounts, websites, or other digital profiles created, managed, or paid for by the Town for the Office of the Mayor or members of Council must not be used for election campaigning. This includes any accounts that exist prior to the election.

Candidates seeking election, including incumbent members of Council or the Mayor, must create separate personal accounts for campaign-related activity. These campaign accounts:

- Shall be maintained entirely separate from any official Town accounts;
- Shall not be created, operated, or supported through the use of Town resources; and
- Shall not use any Town logos, trademarks, or other official identifiers.

All campaign-related content must be posted or distributed exclusively through these personal campaign accounts, ensuring a clear separation between official Town communications and election activities.

Use of Municipal Facilities and Property

- 5.13. Candidates and third-party advertisers are not permitted to use any Town facilities available for public rental for campaign purposes.
- 5.14. Candidates and third-party advertisers shall not otherwise campaign and/or distribute/display campaign literature or materials on Town owned or lease properties.
- 5.15. Candidates and third-party advertisers shall not campaign and/or distribute and/or display campaign materials during any function or event hosted by the Town, whether on municipal property or not.

Town Staff

- 5.16. Town staff shall not participate in campaign activities during their normal working hours or anytime they are receiving remuneration from the Town. This includes providing administrative support to candidates such as photocopying or providing technical assistance.
- 5.17. Notices, posters or similar material promoting, supporting or opposing a particular candidate are not to be produced, displayed or distributed by staff on Town work sites or properties.
- 5.18. Town staff may engage in election campaign activities on their own personal time, as long as those activities are separate from their official positions and duties. Town staff must ensure that their political activities do not create a perceived or actual conflict of interest in their day-to-day work.
- 5.19. While engaging in election campaign activities, Town staff shall not wear any clothing, such as uniform or badge, which identifies them as a Town of Latchford employee. While engaging in election campaign activities, Town staff shall not use any vehicles, equipment, technology, supplies or other resources that are owned, leased or issued by the Town of Latchford.

6. Limitations

Nothing in this policy shall prevent the mayor or members of council from fulfilling their official duties or from representing the interests of the constituents who elected them.

7. Authority

The or designate is responsible for communicating this policy to members of council, the mayor, candidates, certified candidates, council committees, council boards, third party advertisers and town staff.



Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-018

Being a By-Law to regulate Election Signs during Municipal Elections including Third Party Advertisements.

Whereas *Section 5 (1) and 5 (3) of the of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state the powers of a municipality shall be exercised by its council and a municipal power, including municipality's capacity, rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do so otherwise;

And whereas, *Section 9 of the Municipal Act, 2001, S.O. 2001. C.25, as amended* states that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other act;

And whereas, *Section 10 (2) clause 1 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state that a single-tier municipality may pass by-laws respecting the governance structure of the municipality and its local boards;

And whereas, *Section 10 (2) clause 2 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state that a single-tier municipality may pass by-laws respecting accountability and transparency of the municipality and its operations and of its local boards and their operations;

And whereas, *Section 10 (2) clause 4 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that a municipality may pass by-laws for public assets of the municipality acquired for the purpose of exercising its authority under this or any other Act;

And whereas, *Section 10 (2) clause 10 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that a municipality may pass by-laws for structures, including fences and signs;

And whereas, *Section 63 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that if a municipality passes a by-law for prohibiting or regulating the placing, stopping, standing or parking of an object or vehicle on or near a highway, it may provide for the removal and impounding or restraining and immobilizing of any object or vehicle placed, stopped, standing or parked on or near a highway in contravention of the by-law and subsection 170 (15) of the Highway Traffic Act applies with necessary modifications to the by-law;

And whereas, *Section 391 (1) of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, authorize a municipality to impose fees or charges on persons for services or activities provided or done by or on behalf of it;

And whereas, *Section 88.3 of the Municipal Elections Act, 1996, as amended*, sets out requirements for Candidate's election campaign advertisements;

Schedule A
Election Sign By-Law

And whereas, *Section 88.5 of the Municipal Elections Act, 1996*, as amended, sets out requirements for Third Party advertisements;

Now therefore, the Council of the Corporation of the Town of Latchford hereby enacts as follows:

1. **That**, the Regulations for Election Signs as set out in Schedule A shall form part of this by-law.
2. **And Further**, that this by-law shall repeal and replace any other by-laws that may be inconsistent of the provisions contained herein
3. **And Finally**, the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.

Read a first, second and third time and finally passed on the 26th day of May, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk

Schedule A
Election Sign By-Law



TOWN OF LATCHFORD

Election Sign By-law
By-Law 2026-018

Schedule A Election Sign By-Law

1. DEFINITIONS

- 1.1. **Candidate** shall mean the same meaning as in the Canada Elections Act, the Election Act, 1990, or the Municipal Elections Act, 1996 S.O. 1996 c.32, as applicable, and shall be deemed to include a person seeking to influence other persons to vote for or against any question or by-law submitted to the electors under section 8 of the Municipal Elections Act, 1996 S.O. 1996, c.32, as amended.
- 1.2. **Clerk** means the Clerk of the municipality as per *Section 228 of the Municipal Act, 2001 S.O. c.25, as amended*.
- 1.3. **Decal** means a thin, adhesive sign or graphic applied to a vehicle, window, or other surface, used for the purpose of promoting a candidate or political party during an election.
- 1.4. **Election Campaign Advertisements** means an advertisement in any broadcast, print electronic or other medium that has the purpose of promoting or supporting the election of a candidate.
- 1.5. **Election Sign** means any sign as defined in this By-law that:
 - a. Advertises or promotes a candidate in a federal, provincial or municipal election or by-election and shall include school board trustees; or
 - b. That uses words, pictures or graphics or any combination thereof intended to influence persons to vote for or against any questions or bylaw submitted to the electors under section 8 of the Municipal Elections Act, 1996, S.O. 1996, c.32
- 1.6. **Election Sign Owner** shall be the candidate or third-party advertiser who has approved or created the election sign.
- 1.7. **Electronic Sign** shall mean an electronically and/or computer-controlled sign, or that part thereof, which displays illuminated copy and graphic information in a pre-arranged sequence for continuous scrolling or flashing display for other form of animation.
- 1.8. **Hand-Made or Personally Made Election Sign** means an election sign that is created directly by a candidate, third-party or an individual supporter, using their own materials and means, and not mass-produced or commercially manufactured. Such a sign may include lettering, symbols, or images that are drawn, painted, or printed by hand or produced using personal equipment, such as a home printer, on materials including cardboard, paperboard, wood, or other similar substances.
- 1.9. **Inflatable Sign** shall mean a sign or advertising device designed to be inflated with air or gas and may designed to be airborne and tethered to ground, water, a building or other structure.
- 1.10. **Motorized Sign** shall mean a sign designed with motorized movement.
- 1.11. **Municipal Employees** means any union or non-union or casual or part-time or temporary or seasonal or full-time employee of the Town of Latchford.
- 1.12. **Municipal Open Space** means land owned or maintained by the Town of Latchford that is generally open and accessible to the public, including parks, walking trails, and road allowances, but excluding municipally owned or operated buildings, facilities, fenced compounds, or areas not intended for general public use.
- 1.13. **Municipal Property** means all lands, buildings, and structures owned, leased, or maintained by the Town of Latchford, including but not limited to administrative offices, public works yards, facilities, fire halls, arenas, water and wastewater treatment plants, cemeteries, and any other parcel of land actively used for municipal operations, services, or administration. For clarity,

Schedule A Election Sign By-Law

municipal property does not include open space areas such as municipal parks, walking trails, or road allowances, except where signage placement would create a safety or accessibility hazard.

- 1.14. **Municipality** means the Corporation of the Town of Latchford and may be referred to throughout this policy as “the Town” or “the Corporation.”
- 1.15. **Third Party Advertiser** means an individual, corporation or trade union who has filed with the clerk of the local municipality responsible for conducting an election a notice of registration to be registered third party for the election as in *Section 8.6 (1) of the Municipal Elections Act, 1996, S.O. 1996, c.32 as amended*.
- 1.16. **Third Party Advertisement** means an advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting, or opposing,
 - a. A candidate, or
 - b. A “yes” or “no” answer to a question referred to in *section 8 (1), (2) or (3) of the Municipal Elections Act, 1996* but does not include an advertisement by or under the direction of a candidate or an advertisement described in *section 1 (2) or (2.1) of the Municipal Elections Act, 1996, S.O. 1996 c.32*.
- 1.17. **Town Logo or Trademark** means the current logo, wordmark, symbol or insignia adopted by or created by the Town of Latchford which is displayed on the Town website, social media platforms, letterhead, signage or equipment and vehicles owned by the Corporation of the Town of Latchford.
- 1.18. **Vacant Municipal Land** means any parcel or lot of land owned by the Town of Latchford that is not developed, occupied, or designated for public use, and that does not form part of a municipal park, walking trail, road allowance, or other open space area accessible to the public. For clarity, vacant municipal land includes parcels that are undeveloped, reserved for future use, or not maintained for public access, and election signs are not permitted on such lands.

2. IMPLEMENTATION

- 2.1. No permit is required for the erection of Election Signs under this By-law.
- 2.2. The Municipality is not responsible for the maintenance or repair of elections signs. All maintenance and repair are the sole responsibility of the Candidate.
- 2.3. Election signs shall not:
 - a. Be illuminated or have flashing lights;
 - b. Having rotating parts;
 - c. Be inflatable;
 - d. Be motorized;
 - e. Stimulate any traffic control services;
 - f. Be hand made or personally made;
 - g. Have a sign area greater than 3 sq. m (3 sq.ft);
 - h. Have a sign height greater than 2m (6.6 ft).
- 2.4. No person shall at any time display on any sign or on any election campaign advertisement:
 - a. The Town of Latchford logo or watermark, in whole or in part;

Schedule A Election Sign By-Law

- b. An image of Cochrane signage in whole or in part;
- 2.5. No person shall at any time place an election sign/decal, or cause an election sign/decal to be placed, that:
- a. Obstructs the visibility of intersections, private entrances, pedestrians, vehicles or traffic control devices or regulatory signage, as determined by the Clerk with the assistance of the Manager of Infrastructure or designated;
 - b. Impedes the necessary sightlines of motorists, municipal snow plow operations, or access to a private drive;
 - c. Is nailed or otherwise attached to or upon any utility pole, light pole, utility box, tree, planter, bench, waste receptacle, newspaper box or mail box;
 - d. Is on any premises used as a Voting Place/Help Centre for elections;
 - e. Is in or on a vehicle that is parked or located on any municipality property, including Voting Place/Help Centre if it is visible from the outside of the vehicle;
 - f. Is located on a sidewalk;
 - g. Is affixed to a permanent of official highway sign, signal or support, guardrail, or other roadway structure; or
 - h. Creates a safety hazard.
- 2.6. Election signs may be erected or displayed on private property with the consent of the owner or occupant of the property.
- 2.7. No person shall place/affix an election sign, or cause an election sign to be placed on any municipal property or building that is owned, leased or maintained by the Town of Cochrane, including, but not limited to:
- a. Municipal Office;
 - b. Fire Hall;
 - c. Public Works Yard;
 - d. Community Centres;
 - e. Landfill Sites and its Associated Onsite Buildings;
 - f. Municipally Owned Waterfront Properties;
 - g. Cemeteries;
 - h. Arena;
 - i. Water/Sewer Plants; and
 - j. Vacant Municipal Land.
- 2.8. Election signs may be placed in the following municipal open space areas provided that the regulations in subsection 2.3, 2.4 and 2.5 of this By-Law are obeyed and with the understanding that permission in these areas does not imply municipal endorsement:
- a. Municipal Parks;
 - b. Municipal Walking Trails; and
 - c. Municipal Road Allowances

Schedule A Election Sign By-Law

2.9. *Section 88.3 (2) of the Municipal Elections Act, 1996 S.O. 1996, C.32, as amended* sets out that election campaign advertisements purchased by or under the direction of a candidate shall identify the candidate;

- a. A candidate sign that states the name of the candidate or the name of the candidate in combination with the words; Elect (Candidate Name); Re-Elect (Candidate Name); Vote (Candidate Name) or (Candidate Name) for the Office of, will be deemed to meet the requirements of the Act.
- b. The Candidate name on the election sign will be as provided on the Nomination Paper – Form 1 under *Sections 33 and 35 of the Municipal Elections Act, 1996 S.O. 1996 c .32.*
- c. *Section 88.3 (3) of the Municipal Elections Act, 1996, S.O. 1996. C.32, as amended* sets out the provisions that a candidate shall not cause an election campaign to appear unless he or she provides the information to the broadcaster or publisher in writing with the name of the candidate and the name, business address and telephone number of the individual who deal with the broadcaster or publisher under the direction of the candidate, with the broadcaster or publisher under the direction of the candidate.
- d. Election Signs shall be considered permitted for installment effective September 15th of any election year.

3. THIRD PARTY ADVERTISERS

3.1. *Section 88.5 (1) of the Municipal Elections Act, 1996. C.32, as amended* provides that no registered third party shall cause a third-party advertisement to appear during the restricted period unless the advertisement contains the following information:

- a. The name of the registered third party;
- b. The municipality where the registered third party is registered;
- c. A telephone number, mailing address or email address at which the registered third party may be contacted regarding the advertisement.

3.2. *Section 88.5 (2) of the Municipal Elections Act, 1996. C.32, as amended* provides that a registered third party shall not cause a third-party advertisement to appear during the restricted period unless, he, she or It provides the following information to the broadcaster or publisher in writing:

- a. The name of the registered third party;
- b. The name, business address and telephone number of the individual who deal with the broadcaster or publisher under the direction of the registered third party;
- c. The municipality where the registered third party is registered.

4. REMOVAL OF ELECTION SIGNS

4.1. Any election signs erected or installed in violation of this by-law shall be removed under the direction of the Clerk.

4.2. If a sign is removed under the provisions of Section 4.1, the Clerk shall notify the candidate in writing, preferably by email, that the sign has been removed. The candidate will have one (1) business day to make arrangements to retrieve the sign from the municipality. If the sign is not collected within this period, municipal staff may dispose of the sign and the candidate will be invoiced for any related costs.

Schedule A Election Sign By-Law

4.3. All election signs must be removed no later than 11:59 p.m. on the day following Voting Day for the election for which the sign was erected or installed. For the purposes of this subsection, the candidate is responsible for ensuring the removal of their election signs within the prescribed period. Should any signs remain after this time, municipal staff are authorized to remove them, and the candidate shall be invoiced for the associated costs.

5. PROVINCIAL AND FEDERAL ELECTIONS

5.1. This by-law may be referenced as a guideline to promote election neutrality during provincial and federal elections; however, it shall not be interpreted or applied in a manner that would render the Town ultra vires with respect to matters outside municipal jurisdiction, including the regulation of provincial or federal election signs.

6. VANDALISM

6.1. The Town shall not be liable for any damage or loss to an Election Sign that was displayed in accordance with this By-law or that was removed by the Town pursuant to the provisions of this By-law;

6.2. The investigation or prosecution of any acts of vandalism to elections signs or campaign material of the candidates should be referred to the Ontario Provincial Police by the complainant. The Municipality or any of its municipal employees or agents will not be responsible.

7. ENFORCEMENT

7.1. The Clerk or their designate may enforce this By-law.

7.2. The Clerk shall carry out the duties set out in *Section 12 of the Municipal Elections Act, 1996* in a manner that reflects the spirit and intent of a municipal election. The Clerk shall also exercise discretion and authority in making rulings as required.



Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-019

Being a By-Law to adopt a policy for the sale of land and other disposition of land policy.

Whereas section 270(1) of the Municipal Act 2001, S.O. 2001, c.25, states that a Municipality shall adopt and maintain policies regarding the sale and other disposition of land;

And Whereas the Council deems it necessary to establish a consistent, transparent and accountable procedure to be followed in the disposition of real property assets by the Town of Latchford;

Now therefore, the Council of the Corporation of the Town of Latchford hereby enacts as follows:

1. **That**, the attached policy in Appendix A attached hereto shall form part of this by-law..
2. **And Further**, That this by-law and attached policy shall come into force on the day of its adoption and all other by-laws and or policies shall be hereby repealed;
3. **And Finally**, the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.

Read a first, second and third time and finally passed on the 26th day of May, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk



Policy Name: Sale of Land Policy

Policy No.: CORP-019

Date Approved:

Department: ALL

Motion No.: 26/097

Authority

Section 270(1) of the Municipal Act 2001, S.O. 2001, c.25, states that a Municipality shall adopt and maintain policies with respect to the sale and other disposition of land.

Policy

The purpose of this policy is to provide guidance to Council and staff concerning the procedures for the sale and disposal of surplus owned land by the Town of Latchford. Land disposal procedures may be initiated in response to inquiries from the public or as the result of internal municipal actions and decisions of Council.

This policy will dispose of surplus land in an open and transparent process to ensure that the consideration for such disposal is fair, reasonable and is in the best interest of the Municipality.

Purpose

The policy outlines Employees' eligibility and entitlements to vacation in order to assist Managers/Supervisors in the effective, consistent and fair management of vacation. It is the joint responsibility of Employees and their Supervisors/Managers to ensure that vacation leave is earned, scheduled, and taken in accordance with this policy.

Definitions

Appraisal means a formal opinion of the fair market value of the land. An appraisal is valid for a maximum of one (1) year after being received by Council.

Disposal means the sale, transfer or conveyance of land, exchange for other lands, or the lease of land for a term exceeding 21 years, of any portion of the Municipality's surplus land.

Land means any real property owned by the Municipality including any structures and buildings located thereon.

Exemptions

This policy does not apply to the following classes of property disposal :

- a) Disposal of land pursuant to section 110 of the Municipal Act 2001, as amended (municipal capital facilities).
- b) Disposal as part of a municipal tax sale pursuant to Part XI of the Municipal Act 2001, as amended (Sale of land for tax arrears)

- c) Disposal to the Crown in Right of Ontario or Canada, or any government agency or authority.
- d) Disposal of an easement to a public utility.
- e) Land that does not have direct access or the size of which does not allow for construction of a building in conformance with the Zoning by-law or the Building code, if sold to the owner of the land abutting said land.
- f) Land included in the Community Improvement Plan.

Sale of Land Procedures

Commencement of Disposal

- a) The Municipality may commence the proceedings to dispose of land at its own initiative; or
- b) The Municipality may commence the proceedings to dispose of land upon the receipt of a written request or an inquiry of an applicant. The written request or inquiry must be submitted to the CAO of the Municipality. The CAO shall prepare a report to Council, including a recommendation as to whether or not the land should be considered surplus and identify any other issues related with the said land.

Declaration of Surplus Land

Before the disposal of any land, the Council shall declare the land to be surplus to the needs of the Municipality by a resolution passed at a meeting open to the public. The passage of a resolution declaring the land to be surplus does not obligate the Municipality to dispose of such land and the declaration can be rescinded at any given time by means of a resolution before the completion of the disposal of such land.

Survey

- a) When deemed necessary, a survey of the land to be disposed of shall be obtained from an independent surveyor in accordance with the laws of the Province of Ontario.
- b) The cost of the surveyor shall be included in the total sale price of the proposed land to be disposed.

Appraisal

- a) At least one (1) appraisal shall be obtained for the land to be disposed of from a qualified appraiser who is registered in good standing with the Appraisal Institute of Canada. However, if a circumstance shows that it would not be practical or economical to obtain an appraisal, a letter of opinion as to the value of the property, signed by a real estate broker, can be accepted. Circumstances where it would not be practical or economical to obtain an appraisal include, but are not limited to :
 - When the estimated value of the land to be disposed of is less than \$8,000.00.
 - When the cost of obtaining the appraisal would be more than 50% of the estimated value of the land.

- b) The cost of obtaining an appraisal shall be included in the total price of the proposed land to be disposed.

Method of Sale

- a) Council must determine the most appropriate method to dispose of the land by choosing one of the following methods:
- Request for proposal (RFP): The RFP process is intended to be used most frequently for the public sale of large and/or significant and/or unique higher profile lands.
 - Public tender/auction: The public tender/auction option is the most frequently employed technique to sell more routine surplus municipal land. This process is initiated by the Municipality and involves offering municipal lands for sale/lease to the general public through a formal and open process requiring the submission of sealed competitive bids.
 - Real estate broker or other agent: The Municipality may deem it appropriate to secure the services of a real estate broker or other qualified agents to assist with the marketing and sale of surplus municipal lands. The Municipality shall undertake a competitive public process to select a preferred service provider.

Sale Price of Land

Council at its discretion shall determine the sale price of any land or the minimum tender bid. The minimum sale price or tender bid shall include the sale price of land plus all cost incurred by the Municipality with respect to the sale, including, but not limited to, legal fees, survey fees, appraisal fees, if applicable, and severance fees.

Public Notice

- a) Unless otherwise directed by Council, public notice shall be given by:
- Publishing: The Municipality shall give notice to the public of a proposed sale or other disposition of land by publishing a notice, for a period of at least one (1) week prior to the Council meeting in a minimum of one (1) local publications.
 - Posting: The Municipality shall post the public notice in a minimum of two (2) locations within the Municipality for a period of at least three (3) consecutive weeks prior to the Council meeting.
 - Website: The Municipality shall post the public notice on the municipal website for a period of at least three (3) consecutive weeks prior to the Council meeting.
 - Social media: The Municipality shall post the public notice on the municipal social media page for a period of at least three (3) consecutive weeks prior to the Council meeting.
- b) The notice shall include the legal description of the land, the municipal address, a map of the land to be disposed, the date on which the land was declared a surplus by means of a resolution, the date, time and location of the Council meeting and the closing date to receive offers.

- c) The notice shall specify that anyone who wish to comment on the proposed disposal may do so by delivering such comment in writing to the CAO by a specified date and indicate that all comments shall be submitted to Council.

Disposal of Land

- a) In respect to the method of sale chosen for the disposal of land, the following procedures will be conducted once the Municipality receives all the offers from potential purchasers at the set date and time as written in the notice:
- Request for proposal (RFP) and Public tender/auction : The closing date and time to receive the offers shall be written in the public notice and must be respected by any potential purchasers. No offers given after the closing date and time shall be accepted. The RFP's and/or public tender will be opened publicly in an area that is accessible to the public. Once the offers have been viewed, the CAO shall prepare a report to the Council for approval at the public meeting of Council.
 - Real estate broker or other agent: The real estate broker or other qualified agent shall deliver all of the offers received for the disposal of land to the CAO on the closing date and time as set out in the public notice. The CAO shall prepare a report to the Council for approval at the public meeting of Council.
- b) Once Council approves the report submitted by the CAO, as well as the terms and conditions set out in the report, the agreement of purchase and sale and any ancillary documents shall be prepared by the Municipality's solicitor.
- c) Prior to the completion of the disposal of land, Council shall adopt a by-law that includes the following information:
- The date and number of the resolution declaring the land as surplus.
 - The address and roll number of the disposed land.
 - The final sale price.
 - The purchaser's name.
 - An authorization for the CAO to take all action and execute all documentation required to finalize the transaction.

Other Conditions

- a) The Municipality shall ensure that appropriate wording is included in the public notice and in the related tender or listing documents that "the highest or any offer may not necessarily be accepted" and that the land being disposed of shall be "as is" and "where is".
- b) The Municipality may require prospective purchasers to submit a deposit of up to 20% of the value of their respective offers. The deposit will either be returned to the unsuccessful purchaser or shall be deducted from the final sale price. The deposit shall be in the form of a certified cheque or a bank draft.



Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-021

Being a By-Law to adopt the budget (estimates of revenues and expenditures) for tax supported and user pay purposes for the year 2026.

Whereas Section 290 of the Municipal Act SO. 2001, c.25, as amended, requires municipalities to prepare and adopt a budget and establishes requirements under that legislation to set out the estimated revenues and expenditures for the municipality;

And Whereas in accordance with Section 290 of the Municipal Act SO. 2001, c.25, as amended, Council has considered the sums required during the year for Municipal purposes and is prepared to pass a budget for the year 2026;

And Whereas it is now necessary to adopt the estimates of revenue and expenditures for tax supported and user pay services for the Corporation of the Town of Latchford;

Now therefore, the Council of the Corporation of the Town of Latchford hereby enacts as follows:

1. **That**, the current estimates of operating revenues and expenditures for tax supported purposes and for user pay purposes for the Town of Latchford are hereby adopted as set out in the attached Schedule "A", to be known as the 2026 Operating and Capital Budget.
2. **And Further**, That this by-law and attached schedule shall come into force on the day of its adoption and all other by-laws and or policies shall be hereby repealed;
3. **And Finally**, the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.

Read a first, second and third time and finally passed on the 26th day of May, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk

The Corporation of the Town of Latchford



2026 Municipal Budget

May 26th, 2026

Prepared by: Malorie Robinson, CAO/Clerk-Treasurer

Presented to Council May 26th, 2026 for Adoption



Executive Summary

The 2026 Municipal Budget has been prepared for Council's consideration following two budget review meetings. The budget is intended to maintain core municipal services, address known operating pressures, support legislated and regulatory requirements, and advance priority capital projects while limiting the municipal levy increase to 2%.

The proposed 2% municipal levy increase results in a total estimated municipal levy of \$889,956.12, representing an increase of \$17,450.12 over the base levy of \$872,506. The water and sewer budget includes a 5% increase to water and sewer user charges, consistent with the need to support the long-term sustainability of the utility system.

Legislative Authority and Budget Requirements

Section 290 of the Municipal Act, 2001 requires a local municipality, in each year, to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. The annual budget is the primary financial plan that authorizes municipal revenues, expenditures, transfers, debt obligations, and service delivery priorities for the year.

Following budget adoption, Council may pass the necessary rating and levy by-laws under the Municipal Act, 2001, including the provisions applicable to local municipal tax rates and special local municipal levies. The budget also supports the Town's accountability to residents by clearly identifying how municipal services, capital works, grants, reserves, and user fees are expected to fund the year's expenditures.

2026 Budget Review Process

The 2026 Budget was developed through staff review of prior-year actual results, 2025 budget allocations, known 2026 contractual and operational requirements, grant/funding information, capital priorities, and anticipated service level needs. Departmental budgets were reviewed to identify revenue assumptions, expenditure pressures, one-time projects, capital requirements, reserve transfers, and grant-funded initiatives.

Council reviewed the draft budget during two budget review meetings. Those meetings provided Council with the opportunity to review departmental budgets, discuss operating pressures, consider capital priorities, review funding assumptions, and provide direction prior to the budget being brought forward for formal adoption.

Public-facing budget information and notice of the proposed budget adoption were prepared to support transparency and provide residents with information regarding the proposed 2% municipal levy increase, the proposed 5% water and sewer user rate increase, and the major projects included in the 2026 budget.

Municipal Levy Impact

The budget includes a proposed 2% municipal levy increase. Based on the property tax scenario worksheet, this results in the following levy impact:

Rate Increase	Total Estimated Levy	Levy Increase	Estimated Average Per Household
0%	\$872,506.00	\$0.00	\$0.00
2%	\$889,956.12	\$17,450.12	\$114.80
3%	\$898,681.18	\$26,175.18	\$172.21
4%	\$907,406.24	\$34,900.24	\$229.61
5%	\$916,131.30	\$43,625.30	\$287.01

The proposed 2% increase has been selected to help offset rising operating costs while maintaining affordability and continuing to support asset management and service sustainability. The workbook notes that the Asset Management Plan identifies ongoing levy support as part of the long-term approach to asset replacement needs.

Water and Sewer User Rate Impact

The Water and Sewer budget includes a 5% increase to water and sewer user charges. Water and sewer services are intended to be funded primarily through user rates to support the long-term sustainability of the system and reduce reliance on the property tax levy for utility operations.

Revenue Source	2025 Budget	2026 Budget	Increase	Assumption
Water user charges	\$162,219.00	\$170,330.00	\$8,111.00	5% increase
Sewer user charges	\$116,253.00	\$122,066.00	\$5,813.00	5% increase
WTP user charges / Bear Island	\$12,000.00	\$15,500.00	\$3,500.00	Contract and panel work revenue
Total Water & Sewer Revenue	\$290,472.00	\$307,896.00	\$17,424.00	

Operating Budget Summary by Department

The following summary is based on the departmental sheets included in the 2026 draft budget workbook. Amounts reflect the budgeted revenues and expenditures presented in the workbook.

Department / Area	2026 Revenue	2026 Expenditure	Net Budget Impact
Municipal Levy & General Revenues	\$1,843,282.76	\$447,213.00	\$1,396,069.76
General Government	\$155,582.00	\$695,149.64	\$(539,567.64)
Public Works & Roads	\$74,236.00	\$445,901.24	\$(371,665.24)
Landfill & Waste Collection	\$7,607.00	\$77,850.00	\$(70,243.00)
Museum / Loggers Hall of Fame	\$9,900.00	\$9,900.00	\$0.00
Water & Sewer	\$307,896.00	\$381,726.24	\$(73,830.24)
Miscellaneous / Protection / Social Services	\$1,000.00	\$273,079.00	\$(272,079.00)
Economic Development	\$2,000.00	\$7,610.00	\$(5,610.00)
Fire Department	\$47,250.00	\$77,955.00	\$(30,705.00)
Recreation & Community Services	\$34,830.36	\$67,200.00	\$(32,369.64)

Funding Information

The 2026 Budget includes several grant and funding sources. Some funding is confirmed, while other funding, such as the FedNor Waterfront Strategic Plan contribution, has been applied for and should be treated as pending until confirmed. If pending funding is not approved, staff will report back to Council with options to amend the project scope, funding source, or timing.

Funding Source	2026 Budget Amount	Budget Use / Notes
OMPF	\$168,500.00	Confirmed operating support included in general revenues.
OCIF	\$170,389.00	Includes 2026 allocation of \$125,000 and \$45,389 carried/used for road-related capital.
Canada Community-Building Fund (CCBF / Gas Tax)	\$23,600.00	Applied toward road rehabilitation funding.
Pothole Prevention and Repair Program	\$38,000.00	Applied toward road rehabilitation funding.
Community Emergency Preparedness Grant (CEPG)	\$41,234.64	Supports emergency management and eligible building/EOC-related costs.
FedNor Waterfront Strategic Plan Funding	\$81,000.00	Application submitted / not secured at time of budget preparation.

2026 Capital Projects and Project Funding

The 2026 Budget includes the following capital and project items. These projects are supported through a combination of federal/provincial funding, donations, reserves, user rate-supported funding, and a municipal property tax contribution where identified.

Project	Description	Cost	Funding	Property Tax	Funding Source
2025 Road Rehabilitation	Paving completed in 2025	\$216,119.00	\$106,989.00	\$0	PHPP \$38,000; CCBF \$23,600; OCIF \$45,389
Gate Valve Project	Water Treatment Plant project	\$30,000.00	\$30,000.00	\$0	OCIF / water-related capital funding as budgeted
Playground Upgrades	Two new play structures and donation board	\$15,000.00	\$15,000.00		Donations/funding approvals being pursued
Landfill Study	Study required by MOE/MECP	\$70,000.00	\$70,000.00	\$0	OCIF
Waterfront Strategic Plan	Strategic plan for Bay Lake waterfront	\$90,000.00	\$81,000.00	\$9,000	FedNor/municipal contribution
Total		\$421,119.00	\$302,989.00	\$9,000	

Key Budget Assumptions

Revenue Assumptions

- OMPF funding is budgeted at \$168,500, reflecting an increase from the prior year.
- OCIF funding is included to support eligible infrastructure and capital needs, including the landfill study, gate valve project, and road-related capital funding as identified in the workbook.
- CCBF funding of \$23,600 and Pothole Prevention and Repair Program funding of \$38,000 are included for road rehabilitation funding.
- FedNor funding of \$81,000 for the Waterfront Strategic Plan has been included as applied-for funding and is not confirmed at the time of budget preparation.
- Water and sewer user charge revenue is based on a 5% rate increase.
- Interest income has been budgeted at \$3,000 based on anticipated banking/investment interest activity.

Expense Assumptions

- Insurance, utilities, policing, public health, DSSAB, and contractual service costs have been budgeted based on known or estimated 2026 requirements.
- Wage and payroll burden accounts have been separated in several departments to improve transparency and tracking.
- Election expenses are included for the 2026 municipal election year.
- Emergency management and eligible building/EOC-related costs are supported in part by CEPG funding.
- Water Treatment Plant costs include the gate valve project, ongoing utility pressures, laboratory analysis, chemical costs, and reserve transfer planning.
- Transfers to reserves are included in several areas to support future capital and asset management needs.

Analysis

The proposed budget balances affordability with the Town's need to maintain core municipal services, meet legislated responsibilities, and continue addressing infrastructure and capital priorities. The 2% municipal levy increase provides modest additional taxation revenue while recognizing cost pressures across policing, social services, insurance, utilities, staffing, asset management, and regulatory compliance.

The budget also reflects an effort to improve financial transparency by separately identifying education tax amounts, payroll burdens, reserve transfers, grant-funded activities, and one-time project costs. This improves Council's ability to compare year-over-year operating costs and understand which expenditures are recurring, grant-funded, capital-related, or unusual one-time items.

The 5% water and sewer increase supports the principle that water and sewer services should be funded through utility revenues. Continued attention will be required to ensure the utility remains sustainable, particularly as the Town addresses Water Treatment Plant operating requirements, capital repairs, regulatory compliance, and future staffing/service delivery decisions.

Financial Considerations and Risk

The largest budget risk relates to funding that has been applied for but not yet confirmed. The Waterfront Strategic Plan includes \$81,000 in applied-for FedNor funding and a \$9,000 municipal contribution. If funding is not approved, staff will return to Council before proceeding with the full project scope.



Town of Latchford Budget Package

Additional risk areas include utility costs, insurance, contracted services, policing and social service levies, water/wastewater operations, capital cost changes, and any staffing changes required during the year. Staff will continue to monitor revenues and expenditures through regular budget-to-actual reporting and will report significant variances to Council.

Consultation

The budget was prepared by staff and reviewed by Council through two budget review meetings. Departmental information, grant assumptions, capital requirements, known operating pressures, and prior-year actuals were considered during preparation of the budget.

Conclusion

Staff recommend that Council adopt the 2026 Municipal Budget as presented, including the 2% municipal levy increase and the 5% water and sewer user rate increase. Adoption of the budget will authorize the 2026 operating and capital financial plan and allow staff to proceed with implementation, reporting, and required by-laws.

Attachments

Attachment 1: 2026 Budget Workbook / Departmental Budget Sheets

Attachment 2: 2026 Capital and Funding Summary

Attachment 1

Acct No.	Account Description	2025 Actual	2025 Budget	2026 Budget 2% Increase	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Municipal Levy & General Revenues						
40100	General Tax Levy	1,594,965.34	872,506.00	889,956.12	-	(705,009.22)	2% Increase \$17,450.12 Approx. AMP says 1.9% per year should be done to cover asset replacement
40101	Education Tax Levy	-	-	435,353.00	-	435,353.00	Not previously budgeted for. This skews the budget v actual numbers
40108	VISA CASH BACK REWARD	547.01	350.00	-	133.91	(547.01)	Not typically something that would be budgeted for (where do funds go?)
40111	Supplemental Tax Levy			-			
40113	Payment in Lieu of Taxes	-	15,764.00	15,764.00	-	15,764.00	
41001	OMPF	147,000.00	147,000.00	168,500.00	42,125.00	21,500.00	Increase in OMPF for 2026
	Provincial Grants - OCIF	-	-	125,000.00	3,800.00	125,000.00	New Account - OCIF 2026-\$125,000 2025-\$45389
43000	NORDS Funding	115,380.36	58,800.00	-	-	(115,380.36)	NORDS Ended in 2025 - Funds were spent in 2025 with the Paving Project
43103	LATCHFORD 110/CANADA 150-	130.00	-	-	-	(130.00)	Remove the account
44001	CELEBRATE CANADA GRANT	1,970.00	1,970.00	2,375.00	-	405.00	Just got approval Mar 25th
44200	Federal Grants - CCBF	23,618.93	23,253.00	23,600.00	534.46	(18.93)	Gas Tax Interest Income included as well (\$320.26 is from 2025)
42001	Provincial Grants - Other	-	-	79,234.64	38,000.00	79,234.64	Pot Hole Prevention Program (38k) & CEPG (41k) - Funding secured
*****	Federal Grant - Other	-	-	81,000.00	-	81,000.00	FedNor Statagic Plan Funding (Not Secured)
45120	User Charges - Other General Gov	7,029.09	6,406.00	1,000.00	40.00	(6,029.09)	Over stated by \$100 in 2025 (Income Tax Receipts) - IT receipts are still going here this year
46200	Penalties & Interest	10,168.08	17,000.00	18,500.00	2,805.02	8,331.92	\$8,733.41 expensed to this rev acct for Write Offs - Should be moved to expense acct 50232
46300	Interest Income	472.71	-	3,000.00		2,527.29	Will be earning at minimum 2.5%
	Total Municipal Levy & General Revenues	\$ 1,901,281.52	\$ 1,143,049.00	\$ 1,843,282.76		\$ (57,998.76)	
	Municipal Levy & General Expenses						
50232	Taxes Written Off	8,468.22	11,000.00	-	-	(8,468.22)	Taxes were being written off on Town owned property - should not be happening.
50236	MPAC QUARTERLY BILLING	11,543.08	11,543.00	11,860.00	5,629.97	316.92	Slight increase to MPAC Billing from 2025
60000	School Bd Exp - EP	218,301.72	-	218,302.00	54,574.00	0.28	Education taxes never budgeted for. This is an in and out expense
60100	School Bd Exp - ES	59,074.68	-	59,075.00	14,769.00	0.32	
60200	School Bd Exp - FP	22,224.30	-	22,225.00	5,556.00	0.70	
60300	School Bd Exp - FS	135,750.79	-	135,751.00	33,938.00	0.21	
	Total Municipal Levy & General Expenditures	\$ 455,362.79	\$ 22,543.00	\$ 447,213.00		\$ (8,149.79)	

Acct No.	Account Description	2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	General Government						
40104	NSF Fees Charged Back To Custom	-	40.00	-		-	
40106	Annual Compensation - Hydro Ele	104,822.00	104,822.00	104,822.00		-	PWGSC
40107	Storage Building Revenue	2,985.00	3,500.00	3,500.00		515.00	Not sure why there was a decrease in the revenues
40110	Income Tax Receipts	-	100.00	100.00		100.00	S/B a Gen Misc Revenue Account
40167	Xplornet Tower Rental	4,830.00	4,830.00	4,830.00	1,207.50	-	
41005	General Government Misc. Revenue	-	-	31,000.00	34,935.21		Legal fees reimbursed due to duplicate pymt & WSIB Reimbursement
43104	Lottery Licencing	471.12	200.00	450.00	2.00	(21.12)	
45100	User Charges Photocopies/Fax	130.30	120.00	130.00		(0.30)	
45110	User Charges Medical Centre	6,000.00	6,000.00	-		(6,000.00)	If this is the rent paid, need to update the revenue
45111	Medical Clinic - Other	15,748.16	4,860.00	7,800.00	4,260.72	(7,948.16)	Rent is being put here, Med. Clinic is paying their own Hydro
45550	User Charges Misc. Sales, Shirt	186.00	100.00	300.00	143.00	114.00	Selling quiet a few of these
46400	Tax Certificate	1,325.00	500.00	650.00	250.00	(675.00)	This was higher due to multiple properties owned by the same person sold
	Transfer From Reserves	-	-	-	-	-	
46720	Moose Call Revenue	1,446.00	1,500.00	2,000.00	886.00	554.00	Trying to get more advertising sponsers
	Total General Government Revenue	\$ 137,943.58	\$ 126,572.00	155,582.00		\$ 17,638.42	
	GENERAL GOVERNMENT						
50101	Council Office Supplies	115.97	100.00	200.00		84.03	
50102	Wages - Council	38,520.00	38,715.00	38,520.00	10,015.20	0.00	
50103	Travel/Per Diem / Meeting Exp.	574.40	2,500.00	2,000.00		1,425.60	
50107	Conv./Seminars/Courses-Council	1,250.18	3,500.00	2,500.00		1,249.82	
50108	Council Donations	349.00	1,500.00	1,500.00		1,151.00	Foodbank \$1,000 donation
50109	Council Communications / Wifi	2,088.25	2,000.00	600.00	218.30	(1,488.25)	Zoom & Emails - 2025 Owl system was purchased \$1,527.66
50110	Dr. Recruitment Contribution	1,065.00	1,065.00	1,065.00	1,065.00	0.00	In a 5 year agreement - Ends in 2028
50202	Wages - Admin - Janitor	188,698.40	186,350.00	173,852.00	53,651.01	(14,846.40)	Admin \$143,027 Janitorial \$25,350
50204	Payroll Burdens	14,984.01	19,000.00	14,400.00	3,978.93	(584.01)	
50207	Courses/Training	1,506.04	1,000.00	4,000.00	507.91	2,493.96	AMCTO MAP & Election Training
50208	Photocopier Charges	5,683.82	5,700.00	5,700.00	1,122.23	16.18	
50209	Office Equipment & Repairs	1,217.17	4,000.00	5,000.00	3,851.43	3,782.83	New Desk & Printer
50210	Office Supplies	7,025.92	4,500.00	5,500.00	412.66	(1,525.92)	
50211	Postage	1,092.43	1,000.00	1,100.00	572.38	7.57	
50212	Cleaning & Maintenance Office	818.48	800.00	820.00	171.79	1.52	
50213	Computer System	12,675.47	10,000.00	11,500.00	5,685.16	(1,175.47)	
50214	Utilities - Office	9,327.77	8,000.00	9,500.00	3,786.85	172.23	Hydro
50215	Advertising Expense	7,768.56	5,000.00	5,000.00	212.55	(2,768.56)	
50216	Communications - Office	3,874.69	5,000.00	5,500.00	1,138.61	1,625.31	\$360/mth Northern Tel, \$6.90/mth Ontera, \$100/mth Malorie's Cell Phone
50217	Sign Renewal	770.00	770.00	770.00		0.00	3 year renewal?

50218	Consulting Fees-Legal/Audit/Pro	56,577.46	46,838.00	-----		(56,577.46)	Acct to be Removed - Split these expenses up
50262	Consulting Fees			100,000.00			FedNor Funding app put in (applied fr \$90,000, our share is 10%)
50261	Legal			5,000.00	2,781.46	5,000.00	Check on this as there was a duplicate payment made
50260	Audit			32,500.00			
50220	Travel	139.95	1,000.00	3,000.00		2,860.05	
50222	Membership And Conferences	2,613.42	2,500.00	3,000.00	3,369.67	386.58	AMCTO Conference, Election Training Meetings
50223	Website Expense	3,116.06	3,500.00	17,887.00		14,770.94	Website needs to be redone - Quotes received approx \$4,500 a year after - APPROVED
50224	Insurance	234,732.52	119,375.00	115,357.00	186.00	(119,375.52)	2026 Insurance was paid in 2025 and included in the \$234,732.52 expense
50225	Moose Call	1,930.15	2,850.00	2,000.00	165.39	69.85	
50226	Other Misc. - Admin	1,923.66	2,000.00	2,000.00	185.99	76.34	2025 expenses included staff gifts, petty cash, staff lunch printer purchase
50227	Elections	0.00	0.00	5,000.00	-	5,000.00	
50230	Celebrate Canada Grant	1,933.43	1,970.00	2,375.00		441.57	In and out - receiving funding
50234	Bank Charges	1,047.33	1,300.00	1,300.00	138.39	252.67	
50237	Chase Debit Monthly Fees	534.51	550.00	550.00	138.31	15.49	
50238	Donations	0.00	150.00	-----		0.00	Remove this account
50241	Omers	35,202.02	39,250.00	31,219.00	16,611.35	(3,983.02)	
50242	Wsib	16,828.93	16,500.00	16,800.00	532.34	(28.93)	
50246	Summer Student	0.00	6,000.00	6,000.00		6,000.00	
50250	Cash Over/Short	457.82	0.00	200.00		(257.82)	
50255	Eht Expense	19,523.94	10,500.00	10,500.00	319.40	(9,023.94)	
50257	Integrity Commissioner	0.00	5,000.00	5,000.00		5,000.00	
	Transfer To Reserves	0.00	0.00	5,000.00		5,000.00	Transfer 2026 OCIF to Reserves
	Building Capital	0.00	0.00	36,434.64		36,434.64	\$32,334.64 covered by CEPG Funding
50270	Building Maintenance & Repairs			5,000.00	437.61	5,000.00	
50258	Bad Debts	375.00	0.00	-		(375.00)	
	Total General Government	\$ 676,341.76	\$ 559,783.00	695,149.64		\$ 18,807.88	

Acct No.	Account Description	2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Public Works & Roads Revenue						
45300	Roads User Charges	6,241.23	2,000.00	2,000.00	3,600.00	(4,241.23)	Over \$3,600 (Coleman Invoice) Move to 45302 for both 2025 & 2026
45301	Roads Misc Revenue	628.89	2,500.00	2,000.00	-	1,371.11	
45302	Coleman - Road Maintenance	-	3,600.00	3,000.00	-	3,000.00	Working on an agreemnt with Coleman
45304	Public Works - Dam Maintenance	19,282.87	12,969.00	16,397.00	5,346.28	(2,885.87)	PWGSC Contract
46601	Sale Of Scrap	2,218.42	-	3,500.00	-	1,281.58	
46603	Pit Run/Recycled Asphalt	1,942.00	2,500.00	1,950.00	-	8.00	
	Transfer From Reserves	-	-	45,389.00	-	45,389.00	2025 OCIF
	Total Public Works & Roads Revenue	\$ 30,313.41	\$ 23,569.00	74,236.00		\$ 43,922.59	
	Public Works & Roads Expenditures						
52102	Salaries & Wages - PW	114,567.47	114,128.00	96,597.00	36,612.84	(17,970.47)	This may need to be altered depending on the upcoming vacancy
52101	Payroll Burdens - PW			8,845.24	2,269.89		Benefits, ER CPP/EI & Pension
52103	Fuel - 1/2 Ton	5,973.26	0.00	10,000.00	617.88	4,026.74	
52104	Summer Student - PW	0.00	6,000.00	10,000.00	-	10,000.00	
52105	Travel	159.60	500.00	500.00	-	340.40	
52106	Repairs/Damage	611.04	500.00	3,342.00	-	2,730.96	
52107	New Town Truck Payment	88,203.02	8,250.00	12,636.00	1,455.57	(75,567.02)	Should look at paying this off as the interest is high and we could save a bit of money.
52110	Materials & Supplies-Roads	2,483.31	0.00	2,500.00	481.72	16.69	
52111	Repairs & Maintenance - Equip.	19,828.95	40,000.00	40,000.00	2,190.10	20,171.05	
52113	Telephone Expense - PW	884.08	1,300.00	1,000.00	360.74	115.92	
52114	Repairs & Maintenance - Bldgs	309.21	5,000.00	5,000.00	821.73	4,690.79	
52116	Misc. Expense	9,171.85	1,000.00	4,000.00	230.76	(5,171.85)	Dam Maint. Expenses wrongly coded to this acct
52117	Materials - Salt/Sand/Calc./Gra	10,042.69	11,000.00	15,000.00	594.12	4,957.31	
52121	Diesel	4,336.34	6,469.00	7,000.00	5,140.41	2,663.66	2 tanks of Fuel
52122	Utilities-Garage	5,747.50	6,000.00	5,800.00	3,902.38	52.50	
52126	Vehicle Licence Plate Renewal	1,416.25	1,300.00	1,500.00	-	83.75	
52127	Small Tools Expense	999.59	1,000.00	1,500.00	-	500.41	
52128	Courier/Postage	116.21	200.00	150.00	-	33.79	
52129	Road Maintenance (Grading Etc.)	4,197.55	10,000.00	5,000.00	-	802.45	
52130	Fuel - Other	0.00	4,500.00	-	-	0.00	
52131	Roads - Signs	306.64	500.00	500.00	-	193.36	
52132	Oipc Loan For Paving & Equipmen	34,341.32	34,341.00	34,342.00	-	0.68	Debenture is done in 2028 - Confirm Date with Councillor Cartner
52133	Safety Equip. For Employees	1,152.78	1,000.00	1,200.00	366.91	47.22	
52135	Brushing	1,432.27	4,000.00	4,000.00	-	2,567.73	
52137	Gas Tax Projects	10,733.48	0.00	-	-	(10,733.48)	
	Public Works Dam Maintenance Contract	0.00	0.00	10,000.00	-		Insert expenses for the dam contract here
52512	Utilities-Street Lights	16,576.44	6,000.00	7,000.00	1,633.63	(9,576.44)	\$11,847 in mispostings
52516	New Loader Payment - John Deere	0.00	7,287.00	-	-	0.00	Loader is paid

52518	Manhole Risers	2,996.82	0.00	1,000.00	-	(1,996.82)	
52519	Capital - Roads	203,519.26	0.00	106,989.00	-	(96,530.26)	Pay off the debt using the PPRP \$38k, Gas Tax \$23,600, \$45,389
52522	Training Costs - Public Works	0.00	1,000.00	500.00	-	500.00	
	Transfer To Reserves	0.00	0.00	50,000.00	-	50,000.00	
	Total Roads	\$ 540,106.93	\$ 271,275.00	445,901.24		\$ (94,205.69)	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Landfill & Waste Collection Revenue						
40140	User Charges - Recycling	0.00	17,098.00	-	-	0.00	No recycling charge to residents under new Blue Box Program
40170	Recycle Revenue	20,897.68	15,825.00	1,607.00	117.11	(19,290.68)	\$1,606.92 is what we get from Rev Log , Prior Year has Stewardship Rev & 2 Payments from Coleman for Recycling
45400	User Charges Tipping Fees	5,995.00	9,000.00	6,000.00	200.00	5.00	Landfill Rev
	Total Landfill & Waste Collection Revenue	\$ 26,892.68	\$ 41,923.00	\$ 7,607.00		\$ (19,285.68)	
53084	Landfill Study	0.00	25,000.00	70,000.00		70,000.00	Cost of Study is \$68k
53085	Salaries & Wages-Waste Disposal	7,262.40	7,584.00	7,600.00		337.60	
53091	Misc. Expense-Waste Disposal	20.31	500.00	250.00		229.69	
53092	Recycling Expense	3,201.76	0.00	-		(3,201.76)	
53100	Landfill Closure	0.00	12,870.00	-		0.00	Should be a reserve amount that funds are added to every year.
53110	Landfill Expenses (Re Moe)	0.00	10,000.00	-		0.00	
	Total Landfill & Waste Collection Revenue	\$ 10,484.47	\$ 55,954.00	\$ 77,850.00		\$ 67,365.53	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Museum Revenues						
45225	House Of Memories Society	12,068.30	7,000.00	9,600.00		(2,468.30)	
45530	User Charges Museum	267.50	700.00	300.00	1,000.00	32.50	Misposted s/b in 45225
	Total Museum Revenues	\$ 12,335.80	\$ 7,700.00	\$ 9,900.00		\$ (2,435.80)	
	Museum/Loggers Hall Of Fame						
61001	Utilities	931.60	1,100.00	1,000.00	159.30	68.40	
61002	Materials & Supplies	-	500.00	500.00		500.00	
61003	Salaries & Wages	4,795.20	1,000.00	4,800.00		4.80	
61004	Miscellaneous Expense	3,541.37	2,000.00	3,500.00		(41.37)	
61005	Repairs & Maintenance	79.16	-	100.00	244.77	20.84	
	Transfer To Reserves	-	-	-		-	New Acct
	Total Museum/Loggers Hall Of Fame	\$ 9,347.33	\$ 4,600.00	\$ 9,900.00		\$ 552.67	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Water & Sewer Revenue						
40120	User Charges - Water	-	162,219.00	170,330.00	-	170,330.00	5% Increase previously approved by Council
40130	User Charges - Sewer	-	116,253.00	122,066.00	-	122,066.00	5% Increase previously approved by Council
46702	Wtp User Charges	12,000.00	12,000.00	15,500.00	6,585.50	3,500.00	Bear Island Contract & Work done on their Chem Panel - \$1,000 is for 2025 in 2026 current
	Total Water & Sewer Revenue	\$ 12,000.00	\$ 290,472.00	\$ 307,896.00		\$ 295,896.00	
	Water & Sewer Expenditures						
51101	Audit	1,628.15	5,000.00	2,500.00		871.85	Confirm amount last 2-3 years
52123	Water Main Breaks	2,747.51	15,000.00	10,000.00		7,252.49	
52134	Aqua Flow Parts	-	5,000.00	5,000.00	850.37	5,000.00	
53000	Office Supplies	446.28	1,000.00	800.00		353.72	
53004	Safety Equipment (Boots, Etc)	408.37	1,000.00	500.00	13.82	91.63	
53005	Light & Heat	51,067.55	52,000.00	55,000.00	22,222.63	3,932.45	Increased to \$55k as first 3 months were \$7,300 a month average
53010	Telephone Expenses	8,163.55	7,700.00	8,200.00	2,642.07	36.45	
53011	Travel	1,092.85	3,500.00	2,000.00		907.15	
53015	Diesel	-	500.00	1,000.00		1,000.00	
53020	Janitorial Expense	32.47	500.00	500.00		467.53	
53025	Miscellaneous Expense	40.00	500.00	500.00	845.68	460.00	\$845.68 is from 2025 when the sewers were flushed
53026	Materials & Supplies	1,654.10	-	2,000.00		345.90	
53030	Courier/Postage	4,067.07	4,000.00	4,000.00	880.43	(67.07)	
53035	Chemicals	24,686.05	30,000.00	30,000.00	4,458.94	5,313.95	
53060	Laboratory Analysis	21,721.26	25,000.00	25,000.00	5,896.09	3,278.74	
53062	WTP - Gate Valve Project	-	-	30,000.00	5,241.64	30,000.00	Gate Valve Project is \$30,000
53086	Salaries & Wages - Water Treat	175,185.65	188,057.00	115,405.00	60,093.52	(59,780.65)	Will need to increase depending on the the upcoming vacancy (Wages only, Payroll Burdens removed)
53089	Payroll Burdens - WTP			18,045.24	3,469.89	18,045.24	Benefits, ER CPP/EI & Pension
53088	Omeifa Loan - Wtp	24,275.14	24,275.00	24,276.00		0.86	Ends in 2038 (30 year debenture)
53090	Gas Tax	2,014.84	5,500.00	-	-	(2,014.84)	Not sure what this is for
53094	Training	5,073.73	5,000.00	5,000.00		(73.73)	
53095	Building/Equipment Maintenance	81,781.27	65,000.00	30,000.00	19,728.29	(51,781.27)	
53105	Bear Island Project	-	-	2,000.00	1,737.92	2,000.00	
	Transfer To Water Reserves	-	-	10,000.00		10,000.00	
	Water & Sewer Expenditures	\$ 406,085.84	\$ 438,532.00	\$ 381,726.24		\$ (24,359.60)	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Miscellaneous Revenues						
46000	Court Security Prisoner Trans	0.00	200.00	-		(200.00)	
46500	POA Subsidy	0.00	1,500.00	500.00		500.00	
46700	Other Revenue	761.42	250.00	500.00		(261.42)	Acct over by \$611.42 (\$536.42 Med Cent Hydro & \$75 Gravel)
46721	Latchford Library	3,220.33	7,628.00	-		(3,220.33)	Office Rent (Medical Centre has this entire space now. This acct is inactive)
46710	Dog License	780.00	1,100.00	1,025.00	140.00	245.00	
46712	By-Law Services Revenue	1,360.00	-	1,000.00	-	(360.00)	
	Total Miscellaneous Revenue	\$ 3,981.75	\$ 9,578.00	\$ 1,000.00		\$ (2,981.75)	
	Miscellaneous Expenses						
62001	Emergency Mange. - Misc.	100.80	1,000.00	9,900.00		9,799.20	\$8,900 Covered by CEPG Funding
62002	Sandbags	0.00	1,000.00	-		0.00	
51200	Police	87,695.74	82,233.00	91,279.00	21,371.58	3,583.26	
54000	Timiskaming Health Unit	20,979.72	20,980.00	21,820.00	6,993.24	840.28	4% increase
54001	Community Safety & Well-Being	1,273.00	1,227.00	1,275.00	635.60	2.00	Is this still a yearly fee?
54100	DTSSAB - Land Ambulance Expense	80,513.00	76,983.00	86,568.00	28,085.00	6,055.00	4.5% Increase
55000	DTSSAB - Ontario Works	16,855.00	16,983.00	17,208.00	5,706.00	353.00	4.5% Increase
55100	DTSSAB - Child Care	6,280.00	6,215.00	6,192.00	2,087.00	(88.00)	4.5% Increase
55200	DTSSAB - Social Housing	39,568.00	43,024.00	40,572.00	13,306.00	1,004.00	4.5% Increase
55300	DTSSAB Refund	(5,244.00)	(5,244.00)	(5,980.00)	(5,980.00)	(736.00)	DTSSAB Board took this from reserves to offset the budget
56000	By-Law Enforcement	773.12	4,000.00	4,000.00		(3,226.88)	
	Dog Tag Expense	244.30	250.00	245.00		0.70	Should change the by-law do a life of the pet tag
	Total Miscellaneous Expenses	\$ 249,038.68	\$ 248,651.00	\$ 273,079.00		\$ 24,040.32	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Economic Development Revenue						
45220	User Charges Building Permits	1,454.00	-	2,000.00		546.00	Into revs and out in expenses all fees are remitted back to TMSA
	Total Economic Development Revenue	\$ 1,454.00	\$ -	\$ 2,000.00		\$ 546.00	
	Economic Development						
51400	Bldg Permits-Pmts To Bldg Inspe	6,145.76	4,500.00	6,000.00		(145.76)	
63001	CGIS	3,685.47	3,610.00	3,610.00	1,853.92	(75.47)	
63004	FedNor - Economic Dev.	10,000.00	4,000.00	4,000.00	2,500.00		TOL's share of CMR Expense
63010	Asset Management Plan			2,000.00	1,879.27		
	Total Economic Development	\$ 13,685.47	\$ 7,610.00	\$ 7,610.00		\$ 6,075.47	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Fire Department Revenue						
45200	User Charges Fire Calls	10,269.00	5,000.00	5,000.00		(5,269.00)	Highway Fire Calls
45205	Fire Department Grants & Funding	-	-	40,500.00		40,500.00	FD Grant - Secured Frog's Breath \$25k - Not Secured
45210	User Charges Fire Permits	1,760.00	1,900.00	1,750.00	160.00	(10.00)	Short \$40 - Je needs to be done
45211	Fire Department Donations	20.00	300.00	-		(20.00)	Fire Permit - Needs to be moved to 45210 Frog's Breath - Trying for \$15k
45212	Fire Dept. Paying Back For Item	20.00	-	-		(20.00)	Fire Permit - Needs to be moved to 45210
	Transfer From Reserves	-	-	-		-	New Acct - Need to create in QB
	Total Fire Department Revenue	\$ 12,069.00	\$ 7,200.00	\$ 47,250.00		\$ 35,181.00	
	Fire Department Expenditures						
51102	Wages- Fire Chief/Deputy/Office	2,500.00	2,500.00	2,500.00		-	
51103	Radios Fire	1,243.10	3,000.00	2,000.00		756.90	
51105	911 Service Fire	199.16	224.00	200.00		0.84	
51106	Point System Fire	10,000.00	10,000.00	10,000.00		-	
51107	Advertising	893.45	750.00	900.00	59.93	6.55	
51108	Uniform Expense	621.76	4,000.00	2,500.00		1,878.24	
51109	Municipal Forest Fire Man. Agre	83.38	270.00	270.00		186.62	
51110	Equipment & Supplies-Fire	3,481.30	2,800.00	25,000.00		21,518.70	New Equipment needed due to expiry dates - Will go down if funding isn't approved
51112	Utilities - Fire	1,362.01	1,300.00	1,400.00	262.61	37.99	
51113	Fire Dept. Wsib	2,661.75	3,500.00	3,000.00		338.25	
51114	Fuel & Oil - Fire	2,982.38	5,500.00	3,500.00	2,880.21	517.62	Propane
51115	Membership	100.00	250.00	200.00		100.00	
51116	Repairs & Mtce - Fire	8,118.29	15,000.00	10,000.00	2,468.96	1,881.71	
51117	Travelling Expense	-	500.00	500.00		500.00	
51119	Education Expense	1,455.16	3,000.00	4,500.00		3,044.84	Training at Haileybury FD for July 1st training deadline. Approx \$500/person
51120	Miscellaneous	1,126.92	-	500.00		(626.92)	
51121	South Paging Committee Expenses	737.59	950.00	750.00		12.41	
51122	Courier/Postage	-	100.00	50.00		50.00	
51123	Materials & Supplies	540.52	-	1,000.00	64.25	459.48	
51124	Radio Licence Renewal	202.00	200.00	210.00	184.68	8.00	
51125	Air Compressor Maint. Agree.	200.00	200.00	200.00		-	
51127	Timmins Dispatch Serv. -Fire/Am	2,774.37	2,774.00	2,775.00	2,469.53	0.63	
51130	Fire Dept. Building Expense	28,391.31	-	1,000.00		(27,391.31)	
	Transfer To Fd Reserves	-	-	5,000.00		5,000.00	
	Total Fire Department Expenditures	\$ 69,674.45	\$ 56,818.00	\$ 77,955.00		\$ 8,280.55	

Acct No.		2025 Actual	2025 Budget	2026 Budget	2026 YTD Actual	Variance (26 B vs 25 A)	Comments
	Recreation & Community Revenues						
43101	Recreation Donations	11,213.05	500.00	9,480.36	60.55	(1,732.69)	Playground Donations (Reach out to KL Gold, GP, Elk Lake)
43102	Recreation Rink Attendant	251.55	500.00	200.00		(51.55)	
45500	User Charges Bay Lake Campgroun	9,957.57	9,000.00	8,650.00		(1,307.57)	\$1,940 in prepaids for 2026
45510	User Charges Community Centre	5,321.60	5,000.00	5,000.00	1,766.46	(321.60)	
45511	Beach House Chip Stand	3,269.11	3,342.00	2,500.00		(769.11)	Did have someone call about this rental. Inquiring about the cost of the lease.
45520	User Charges Gym Membership	9,204.12	10,000.00	9,000.00	2,764.20	(204.12)	
	Total Recreation & Community Revenues	\$ 39,217.00	\$ 28,342.00	\$ 34,830.36		\$ (4,386.64)	
	Parks & Recreation						
57000	Salaries & Wages Recreation	3,981.80	3,982.00	5,500.00	5,335.62	1,518.20	
57005	Veteran's Park Expeneses	129.99	500.00	500.00		370.01	
57015	Repairs & Mtce-Buildings	24,053.10	5,000.00	5,000.00	57.85	(19,053.10)	Flooring & painting in 2025 wasn't budgeted for
57020	Materials & Supplies - Parks	681.07	1,000.00	1,000.00		318.93	
57025	Miscellaneous Expense-Parks	610.20	1,595.00	1,600.00		989.80	
57036	Beach Washroom Supplies	198.58	-	200.00		1.42	
57040	Bay Lake Campground	1,220.95	1,800.00	2,000.00	81.56	779.05	
57045	Light & Heat - Rec. Centre	7,921.31	7,800.00	8,000.00	3,243.13	78.69	
57060	Repairs & Mtce-Equipment	2,455.22	2,000.00	3,000.00	386.41	544.78	
57065	Advertising Expense	140.08	400.00	400.00		259.92	
57066	Janitorial Expense - Rec. Centre	698.42	800.00	800.00	156.01	101.58	
57075	Materials & Supplies - Rec	4,129.18	3,000.00	4,500.00	115.06	370.82	
57076	Recreation - Capital	12,101.26	-	15,000.00	12,692.69	2,898.74	Playground equipment
57080	Miscellaneous Expenses-Rec	1,776.50	2,000.00	2,000.00	568.88	223.50	
57095	Special Events	1,493.42	2,500.00	3,000.00	152.12	1,506.58	
57105	Fitness Equipment	2,753.80	3,000.00	3,000.00		246.20	
57110	Fitness Centre Key Refund	240.00	500.00	500.00		260.00	
57120	Light & Heat - Beach House	2,000.37	500.00	1,000.00	79.65	(1,000.37)	
57125	Miscellaneous Expense-Rec Centre	204.50	-	200.00		(4.50)	
57130	FKC - Miscellaneous Exp.	10.16	-	-		(10.16)	
57155	Light & Heat - FKC	12,392.35	6,500.00	-	908.59	(12,392.35)	Medical Clinic took over payments
57156	FKC - Repairs/Mtce.	947.45	5,000.00	5,000.00	487.59	4,052.55	
	Transfer To Reserves	-	-	5,000.00		5,000.00	
	Total Parks & Recreation	\$ 80,139.71	\$ 47,877.00	\$ 67,200.00		\$ (12,939.71)	

Attachment 2

2026 Project & Capital List						
Project	Description	Estimated 2026 Cost	Estimated 2026 Funding	Estimated PT	Reserves	Funding Source
2025 Road Rehabilitation	Paving Completed in 2025	216,119.00	106,989.00	-	-	PHPP 38k, CCBF 23k, OCIF 45k,
Gate Valve Project	WTP Project presented in Dec 2025	30,000.00	30,000.00	-	-	Not all users pay for water - need to be cautious spending PT on Water. S/B self sufficient
Playground Upgrades	2 new play structures and donation board	15,000.00	15,000.00			Going to try and have everything approved through funding
Landfill Study	Required by the MOE	70,000.00	70,000.00	-		Remaining OCIF
Waterfront Strategic Plan	Waterfront Strategic Plan	90,000.00	81,000.00	9,000.00		FedNor & PT
		\$ 421,119.00	\$ 302,989.00	\$ -	-	



Town of Latchford

THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-020

Being a By-Law to Confirm the proceedings of the Council of the Corporation of the Town of Latchford.

Whereas Subsection 3 of Section 5 of the Municipal Act provides that municipal powers, including a municipality's capacity, rights, powers and privileges under Section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise;

And Whereas it is deemed expedient and desirable that the proceedings of the Council of the Corporation of the Town of Latchford at this meeting be confirmed and adopted by by-law;

Now therefore, the Council of the Corporation of the Town of Latchford hereby enacts as follows:

1. **That**, the action of the Council of the Town of Latchford at its meeting held on the 26th day of May 2026, in respect to each by-law and resolution and other action passed and taken or direction given by Council at its meeting, is, except where the prior approval of the Ontario Municipal Board is required, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this By-law.
2. **And Further**, the Mayor or in their absence, the Acting Head of Council and the proper officers of the Town of Latchford are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, and, except where otherwise provided, the Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf, and to affix the Corporate Seal of the Town of Latchford to all such documents.
3. **And Finally**, the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.

Read a first, second and third time and finally passed on the 26th day of May, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk