

AGENDA

Regular Council Meeting

Tuesday, May 21, 2024

4:40 PM

Council Chambers/Zoom

Please visit the [TKL YouTube Channel](#) for the live-stream of the meeting.

We acknowledge that the Town of Kirkland Lake is located on the traditional territory of Algonquin peoples including the Beaverhouse First Nation, and unceded territory of other indigenous peoples. We recognize the presence of the Algonquin, Anishanabai, Ojibwe, Cree and Métis people in our community since time immemorial and honour their stewardship and care of these lands. We hereby affirm our continued commitment and responsibility to reconciliation.

1. CALL TO ORDER AND MOMENT OF SILENCE

2. APPROVAL OF THE AGENDA

RECOMMENDATION:

THAT the Agenda for the Regular Meeting of Council held on Tuesday, May 21, 2024 be approved as circulated.

3. DECLARATION OF PECUNIARY INTEREST

4. PETITIONS AND DELEGATIONS

- 4.1. Petition for Allocation of Backyard Small Flock Hens in the Town of Kirkland Lake
Kassie Dusome and Anthony Boucher

[Petition - Allow Backyard Hens for Egg Production in TKL - May 9, 2024](#)

RECOMMENDATION:

THAT the Delegation entitled "**Petition for Allocation of Backyard Small Flock Hens for Egg Production in the Town of Kirkland Lake**" be received for information.

- 4.2. Kirkland Lake Mining Heritage Historical & Cultural Revitalization Project
Beverley McChesney-Rumble, Martha McSherry, and Ann Black

RECOMMENDATION:

THAT the Delegation entitled "**Kirkland Lake Mining Heritage Historical & Cultural Revitalization Project**" be received for information.

5. ACCEPTANCE OF MINUTES AND RECOMMENDATIONS

5.1. Council Minutes

[Council Minutes - May 9, 2024](#)

RECOMMENDATION:

THAT Council approve the minutes of the following meeting:

- Minutes of the Regular Meeting of Council held Thursday, May 9, 2024.

5.2. Local and Regional Board Minutes

[KLPLB - Minutes - February 15, 2024](#)

[THU - Minutes - April 3, 2024](#)

[TMA - Minutes - April 25, 2024](#)

RECOMMENDATION:

THAT Council receive the minutes of the following meetings:

- Minutes of the Kirkland Lake Public Library Board held February 15, 2024;
- Minutes of the Timiskaming Health Unit Board of Health held April 3, 2024; and
- Minutes of the Timiskaming Municipal Association held April 25, 2024.

6. REPORTS OF MUNICIPAL OFFICERS AND COMMUNICATIONS

6.1. 2022 Audit and Annual Financial Statements

Lloyd Crocker, Treasurer

Marc Belanger, Partner, Baker Tilly SNT LLP (Municipal Auditor)

[2024-CORP-028](#)

RECOMMENDATION:

THAT Report Number 2024-CORP-028 entitled "**2022 Audited Financial Statements**" be received;

AND THAT Council hereby approves the Consolidated Financial Statements of the Municipal Corporation of the Town of Kirkland Lake for the year ended December 31, 2022;

AND THAT Council hereby approves the Trust Funds Balance Sheet and Statement of Continuity of the Municipal Corporation of the Town of Kirkland Lake and its affiliated Boards for the year ended December 31, 2022;

AND FINALLY THAT Council hereby authorizes the Treasurer to distribute the Audited Financial Statements as required by Section 295 (1) of the *Municipal Act*, 2001, as amended.

6.2. 2023 Public Sector Accounting Board (PSAB) Reconciliation

Lloyd Crocker, Treasurer

[2024-CORP-029](#)

RECOMMENDATION:

THAT Report Number 2024-CORP-029 entitled “**2023 Public Sector Accounting Board (PSAB) Reconciliation**” be received.

- 6.3. Town Sponsorship Request – KLCC Grant Application to The Temiskaming Foundation

Shawn LaCarte, Director of Corporate Services

[2024-CORP-027](#)

RECOMMENDATION:

THAT Report Number 2024-CORP-027 entitled “**Town Sponsorship Request – KLCC Grant Application to The Temiskaming Foundation**” be received;

AND THAT Council approve the request from the Kirkland Lake Curling Club (KLCC) for The Corporation of the Town of Kirkland Lake to sponsor an application to the Temiskaming Foundation (TTF) for a grant in the sum of \$3,000.00 to support their Condenser Replacement Project;

AND THAT Council authorizes the Mayor and Municipal Clerk to sign a Sponsorship Agreement with the KLCC, as presented;

AND THAT Council authorizes the Treasurer to receive any funds granted by The Temiskaming Foundation, and to forward a donation of the same value to the KLCC;

AND FINALLY THAT an execution by-law be brought forward for three readings on June 4, 2024.

- 6.4. Timiskaming District Community Safety and Well Being Plan Agreement & Update
Bonnie Sackrider, Director of Community Services

[2024-CS-004](#)

RECOMMENDATION:

THAT Report Number 2024-CS-004 entitled “**Timiskaming District Community Safety and Well-Being Plan Update & Proposed 2024-2026 Memorandum of Agreement**” be received;

AND THAT Council authorize the Mayor and Municipal Clerk to execute a Memorandum of Agreement between The Corporation of the Town of Kirkland Lake and the Timiskaming Health Unit (THU) for the performance of work as described in Section 7.0 identified in the Timiskaming District Community Safety and Well-Being (CSWB) for the period of August 1, 2024 to August 31, 2026;

AND THAT Council approve the supplemental contribution in the sum of \$7,195.00 being drawn from the Working Capital Reserve for the 2024-2025 implementation of Timiskaming District CSWB Plan;

AND THAT Council approve the annual contribution in the sum of \$25,519.00 from the Community Services Department’s portion of the 2025 Town Budget for the 2025-2026 implementation of the Timiskaming District CSWB Plan;

AND FINALLY THAT an execution by-law be brought forward for three readings on June 4, 2024.

7. CONSIDERATIONS OF NOTICES OF MOTIONS

None.

8. INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS

None.

9. QUESTIONS FROM COUNCIL TO STAFF

None.

10. NOTICE(S) OF MOTION

- 10.1. Mayor Wight - Community Beautification
- 10.2. Mayor Wight - Backyard Small Flock Hens in the Town of Kirkland Lake
- 10.3. Mayor Wight - Kirkland Lake Mining Heritage Historical & Cultural Revitalization Project

11. COUNCILLOR'S REPORTS

- 11.1. Updates from Members of Council
RECOMMENDATION:
THAT the verbal updates from members of Council be received.

12. ADDITIONAL INFORMATION

- 12.1. Proclamation - Pride Month (June)
[Proclamation - Pride Month \(June\)](#)
RECOMMENDATION:
THAT Council sanction the Proclamation for "**Pride Month (June)**" in the Town of Kirkland Lake.

13. CLOSED SESSION

RECOMMENDATION:
THAT Council adjourn in-camera pursuant to Section 239 (2) of the *Municipal Act*, 2001, as amended, at _____ PM to discuss personal matters about an identifiable individual, including municipal or local board employees; labour relations or employee negotiations; litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local boards; and advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

for the following reason:

- Item 13.1 Verbal Update: Corporate Staffing (Quarterly)

RECOMMENDATION:

THAT Council reconvene in open session at _____ PM.

14. MATTERS FROM CLOSED SESSION

None.

15. CONFIRMATION BY-LAW

15.1. **By-Law # 24-041**

[24-041 Confirming Proceedings - May 21, 2024](#)

RECOMMENDATION:

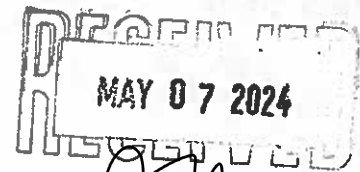
THAT the following by-law be read, numbered, passed, signed by the Mayor and Municipal Clerk, and the Seal of the Corporation be affixed thereto;

By-Law Number 24-041, being a by-law to confirm the proceedings of Council at its Regular Meeting held Tuesday, May 21, 2024.

16. ADJOURNMENT

RECOMMENDATION:

THAT this Regular Meeting of Council do now adjourn at _____ PM.



To Kirkland Lake Town Council

Statement of Purpose: We are asking the Kirkland Lake Town Council to allow backyard small flock hens for egg production to improve access to local, affordable and high quality protein.

- Kirkland Lake has recently been having record food bank usage¹, similar to many other municipalities in recent years. Food prices have increased dramatically in recent years, contributing to food insecurity for many families².
- Egg producing chickens produce local, affordable, and high quality protein^{2,3}, and small flocks have contributed to better nutrition for families that keep them in other communities around the world³.
- Chickens can reduce food waste by eating table scraps^{2,3}, and manure and bedding can easily be composted to produce high quality garden fertilizer^{3,4}.
- Many other towns and even cities in Ontario have successfully integrated small backyard flocks for egg production².

References:

- 1) Lentz, M. (2024). 37% spike in usage at Salvation Army, food bank prompts action. TimminsToday. <https://www.timminstoday.com/local-news/37-spike-in-usage-at-salvation-army-food-bank-prompts-action-8159437>
- 2) Yu, A. (2022). The idea: Urban hens can help cities become more food secure. Macleans. <https://macleans.ca/food-insecurity/how-urban-hens-can-help-cities-become-food-secure/#:~:text=As%20the%20price%20of%20groceries,laving%20hens%20in%20their%20backyards>
- 3) Singh, M., Mollier, R.T., Paton, R.N., Pongener, N., Yadav, R., Singh, V., Katiyar, R., Kumar, R., Sonia, C., Bhatt, M., Babu, S., Rajkhowa, D.J., Mishra, V.K. (2022). Backyard poultry farming with improved germplasm: Sustainable food production and nutritional security in fragile ecosystem. Frontiers in Sustainable Food Systems. (6). <https://doi.org/10.3389/fsufs.2022.962268>
- 4) Ellis, L., Love, S., Moore, A., de Haro-Marti, M.E. (2013). Composting and using backyard poultry waste in the home garden. University of Idaho, College of Agriculture and Life Sciences. <https://www.uidaho.edu/-/media/uidaho-responsive/files/extension/publications/cis/cis1194.pdf?la=en&rev=89a718278a304919af5b54bebf1b011a>

Principal Petitioners:

Kassie Dusome, 58 Third St, Kirkland Lake, P2N1S4, 705-989-9875 *KDusome*Anthony Boucher, 58 Third St, Kirkland Lake, P2N1S4, 705-978-4527 *JBoucher*

Name	Address	Signature
Mitch Rainville	1 McPhoe Ave Kirkland Lake	<i>[Signature]</i>
Leslie Davis	148 Poplar Kirkland Lake	<i>[Signature]</i>
KATE GROMY	109 FIRST ST. KIRKLAND LAKE	<i>[Signature]</i>
Lauren McDonald	50 Bernhardt Dr - Kirkland Lake	<i>[Signature]</i>
Abby Greenaway	1 McPhoe Ave Kirkland Lake	<i>[Signature]</i>
Sam Smith	51 Second Street - Kirkland Lake	<i>[Signature]</i>
Sarah Soucie	101 Third Street KL	<i>[Signature]</i>

Statement of Purpose: We are asking the Kirkland Lake Town Council to allow backyard small flock hens for egg production to improve access to local, affordable and high quality protein.

Name	Address	Signature
Bailey Cox	42 Churchill Dr. #211	Bailey Cox
M. Deirdre	57 Second St	M. Deirdre
Clive Scott	102 Second St	Clive Scott
Ashley Morrisette	30 Young Ave	Ashley Morrisette
Lyn Morrisette	70 Young Ave KL	Lyn Morrisette
Ashley Elliott	43 Algonquin Ave KL	Ashley Elliott
Geoff St. Cyr	44 Harding Ave. KL	Geoff St. Cyr
John Gordon	19 Kinnear Ave. Smeas	John Gordon
Joel Gosselin	113 Main Street, KL	Joel Gosselin
Alysa Donnelly	43 Comfort street	Alysa Donnelly
T. Dawns	15B Young Ave.	T. Dawns
D. Dupuis	15B Young ave	D. Dupuis
M. Lussier	15A Young Ave	M. Lussier
Derek Elliott	43 Algonquin Ave	Derek Elliott
Jonathan Hamrick	74 Lebel Ave	Jonathan Hamrick
Heather Scott	74 Lebel	Heather Scott
St. Jean Bell	144 Carter	St. Jean Bell
S. Dorsey	19 WISHMAIR ST.	S. Dorsey
Ashley Smith	86 Lebel	Ashley Smith
Bae Vello	86 Lebel Ave St	Bae Vello
Mik Verge	57 Third. Street	Mik Verge
Erika Livinsky	57 Third street	Erika Livinsky
Robert Lessard	59 SECOND STREET	Robert Lessard
Crystal German	64 Third St.	Crystal German
Nicole Gauthier	80 Third St	Nicole Gauthier
Chaire Harley	80 Third St	Chaire Harley
Claude Gauthier	80 Third St	Claude Gauthier
Sam Stephenson	82 Third St.	Sam Stephenson
Aline Montigny	85 Fourth St, K.L.	Aline Montigny
Dobi Jo McDoll	26 Allen KL	Dobi Jo McDoll
Danley	78 St. St.	Danley
DON WILSON	7 BROOKBANK	DON WILSON
JANICE BECK	60 5TH ST.	JANICE BECK
MARCEL DORIN	44 CHURCHILL NRD 111	MARCEL DORIN
William Batsse	42 CHURCHILL APT. 209	William Batsse
M. Smith	60 Church St	M. Smith
Carly Cox	42 CHURCHILL DR APT 104	Carly Cox
ERIC BROUSSE	60 DALYAN AVE	ERIC BROUSSE
Gabrielle Girard	113 Main street	Gabrielle Girard
YVONNE KOZON	9 FIFTH ST.	YVONNE KOZON

Statement of Purpose: We are asking the Kirkland Lake Town Council to allow backyard small flock hens for egg production to improve access to local, affordable and high quality protein.

Name	Address	Signature
Rodney	45 Second Street	[Signature]
Chadley	5 Fifth Street	[Signature]
M. Morse	14 Young Ave	[Signature]
PAUL YOUNG	86 Fourth	Paul Young
MIONNE YOUNG	86 Fourth	Mrs. M. Young
Neal Carr	88 Fourth St	[Signature]
Janessa Knott	82 Fourth St	[Signature]
Patrick Fluet	82 Fourth St	[Signature]
Kora Collier	75 Fourth St	[Signature]
PLAMEN TRIFONOV	71 Fourth St.	[Signature]
Mandi Karn	72 Fourth St.	[Signature]
DALCE	70 FOURTH ST	[Signature]
JOSE RENARD	33 Park St.	[Signature]
WILL McLaughlin	56 Third St.	[Signature]
Holl Swanson	3 Hospital Green	Holl Swanson
Derek LaRose	3 Hospital Green	Derek LaRose
Charity Schram	86 Queen St	Charity Schram
Ricki McLean	626 Shunsky Rd.	R. McLean
Karen Boudreau	58 Dixon Ave	Karen Boudreau
Tracy Ryan	8 Borsuvert Ave	Tracy Ryan
TESSA SMITH	9 Poplar Ave	Tessa Smith
LAUQUE JURVANE	94 Fifth Ave	[Signature]
TREENA DEMERS	106 Main St. ILL.	Treena D.
Brittany Perkins	117 Pollock	BPerkins

MINUTES

Regular Council Meeting

Thursday, May 9, 2024

4:40 PM

Council Chambers/Electronic Participation

The Regular Council Meeting of the Town of Kirkland Lake was called to order on Thursday, May 9, 2024, at 4:40 PM, in the Council Chambers/Zoom, with the following members present:

- Present:** Mayor Stacy Wight, Councillor Janice Ranger, Councillor Lad Shaba, Councillor Casey Owens, Councillor Dolly Dickens, Councillor Rick Owen, and Councillor Patrick Kiely
- Staff:** Chief Administrative Officer Alan Smith, Director of Public Works Stephane Fortin, Director of Emergency Services / Fire Chief Earl Grigg, Director of Corporate Services Shawn LaCarte, Director of Development and Enterprise Services Dan Laverdure, (outgoing) Director of Community Services Bonnie Sackrider, Director of Community Services Kim Klockars, Director of Long-Term Care and Senior Services Tanya Schumacher, Municipal Clerk Jennifer Montreuil, Treasurer Lloyd Crocker, Manager, Human Resources Services Kassandra Young, and Deputy Clerk/Lottery Licencing Officer Amberly Spilman
- Guests:** Community Living Representatives Lise Rozich, Jacob Price, Christopher Doupe (4:40 - 4:45 PM), and Integrity Commissioner David G. Boghosian, (4:40 - 4:57 PM)

1. CALL TO ORDER AND MOMENT OF SILENCE

Mayor Wight read the Land Acknowledgement Statement, called the meeting to order, and requested a moment of silence.

2. APPROVAL OF THE AGENDA

Moved by: Councillor Dolly Dickens

Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT the Agenda for the Regular Meeting of Council held on Thursday, May 9, 2024 be approved as circulated.

CARRIED

3. DECLARATION OF PECUNIARY INTEREST

Mayor Wight requested those present to declare any pecuniary interests with matters appearing on the open session agenda. None noted.

4. PETITIONS AND DELEGATIONS

- 4.1. Community Living Month Update
Lise Rozich, Supervisor; Jacob Price, Christopher Doupe

Moved by: Councillor Casey Owens
Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT the Delegation entitled "**Community Living Month Update**" be received for information purposes.

CARRIED

- 4.2. Introduction of Newly Appointed Integrity Commissioner
M. David G. Boghosian

Moved by: Councillor Lad Shaba
Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT the Delegation entitled "**Introduction of Newly Appointed Integrity Commissioner**" be received for information.

CARRIED

5. ACCEPTANCE OF MINUTES AND RECOMMENDATIONS

- 5.1 Moved by: Councillor Rick Owen
Seconded by: Councillor Dolly Dikens

BE IT RESOLVED THAT Council approve the minutes of the following meetings:

- Minutes of the Public Meeting re: Proposed Retail Business Holiday Exemption By-Law held April 25, 2024; and
- Minutes of the Special Meeting of Council held April 25, 2024.

CARRIED

- 5.2 Moved by: Councillor Janice Ranger
Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT Council receive the minutes of the following meetings:

- Minutes of the Kirkland Lake District Chamber of Commerce Board of Directors held March 5, 2024; and
- Minutes of the District of Timiskaming Social Services Administration Board of Directors held March 20, 2024.

CARRIED

6. REPORTS OF MUNICIPAL OFFICERS AND COMMUNICATIONS

6.1. Verbal Update - OGRA Annual Conference & Delegation

Moved by: Councillor Patrick Kiely
Seconded by: Councillor Lad Shaba

BE IT RESOLVED THAT Report No. 2024-CAO-VR3 entitled "**Verbal Update - OGRA Annual Conference & Delegation**" be received for information.

CARRIED

6.2. Verbal Update - OSUM Annual Conference

Moved by: Councillor Casey Owens
Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT Report No. 2024-CAO-VR4 entitled "**Verbal Update - OSUM Annual Conference**" be received for information.

CARRIED

6.3. Supplemental: International Association of Fire Fighters (IAFF) Local 573 Collective Agreement Kassandra Young, Manager, Human Resources Services

Moved by: Councillor Janice Ranger
Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT Report Number 2024-CORP-026 entitled "**Supplemental: International Association of Fire Fighters (IAFF) Local 573 Collective Agreement**" be received;

AND FINALLY THAT the Mayor and Chief Administrative Officer are hereby authorized to ratify the Collective Agreement between The Corporation of the Town of Kirkland Lake and the International Association of Fire Fighters (IAFF) Local 573 covering the period of January 1, 2024 to December 31, 2026.

CARRIED

6.4. Quarterly Municipal Accommodation Tax Update (2024-Q1) Dan Laverdure, Director of Development and Enterprise Services

Moved by: Councillor Lad Shaba
Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT Report Number 2024-DEV-011 entitled "**Quarterly Municipal Accommodations Tax Update**" be received for information.

CARRIED

Councillor Owens took Chair of the Meeting at 5:16 PM.

7. CONSIDERATIONS OF NOTICES OF MOTIONS

7.1. Mayor Stacy Wight - Shared Resources

Moved by: Mayor Stacy Wight

Seconded by: Councillor Patrick Kiely

WHEREAS the Town of Kirkland Lake is a community that is home to various resource-based community partners which includes mining and forestry;

AND WHEREAS the Town of Kirkland Lake, as a resource-based community, faces many challenges resulting from having such resource-based industries located and operating within and in close proximity to the Town such as localized heavy truck traffic which increases demands on local road infrastructure, traffic congestion and delays, and general safety concerns for pedestrians and other forms of active transportation users;

AND WHEREAS the demands caused by these resource-based industries have created additional costs on the Town of Kirkland Lake to maintain the local infrastructure required to service these industries adequately;

AND WHEREAS the current assessment-based taxation system does not provide significant funding to the Municipality to meet these demands and needs;

AND WHEREAS the Province of Ontario has adopted a critical minerals strategy to position Ontario as a global leader of responsibly source critical minerals which aims to see more resource extraction and processing in the North;

AND WHEREAS the future housing demand on the Town of Kirkland Lake as mining is further developed in Northern Ontario will expand the current infrastructure funding gap locally as new housing and development-related infrastructure is required to support and facilitate future mining operations;

AND WHEREAS the Town of Kirkland Lake acknowledges that it is a recipient of the Northern Ontario Resource Development Support (NORDS) Fund but maintains that the amount received is inadequate to support the demands on local infrastructure caused by the resources-based industries in the area nor is it proportionate to the revenues being generated for the Province by said industries;

THEREFORE BE IT RESOLVED THAT Council for The Corporation of the Town of Kirkland Lake hereby petitions the Province of Ontario to create a Provincial funding model, in addition to the NORDS Fund which is set to expire in 2026-2027, to provide revenues to all resource-based communities in Northern Ontario that are proportionate to the revenues leaving our region in an effort to offset the additional burdens placed on resource-based communities to provide municipal services to these industries;

AND FINALLY THAT a copy of this motion be circulated to the Premier of Ontario, Minister of Municipal Affairs and Housing, Minister of Northern Development, Timiskaming-Cochrane MPP, Minister of Mines, Association of Municipalities of Ontario (AMO), Federation of Northern Ontario Municipalities (FONOM), Northern Ontario Municipal Association (NOMA), all District of Timiskaming municipalities, City of Timmins, Municipality of Red Lake, and Township of Dubreuilville.

CARRIED

8. INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS

- 8.1. Moved by: Councillor Rick Owen
Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-028**, being a by-law to permit retail business establishments to operate on holidays for the maintenance or development of tourism within the geographic limits of the Town of Kirkland Lake.

CARRIED

- 8.2. Moved by: Councillor Lad Shaba
Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-029**, being a by-law to establish fees and charges for the Kirkland Lake Fire Services Department.

CARRIED

- 8.3. Moved by: Councillor Janice Ranger
Seconded by: Councillor Patrick Kiely

BE IT RESOVLED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-030**, being a by-law to establish fees for the Kirkland Lake Cemetery.

CARRIED

The Municipal Clerk noted the minor amendment to Schedule "A" to By-Law 24-031 as presented, noting that the reference to mileage reimbursement will be corrected to read "*As per the Travel Expense Policy*".

- 8.4. Moved by: Councillor Dolly Dickens
Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT the following by-law, as amended on the floor, be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto;

By-Law Number 24-031, being a by-law to establish and require payment of various fees and charges for The Corporation of the Town of Kirkland Lake.

CARRIED

- 8.5. Moved by: Councillor Patrick Kiely
Seconded by: Councillor Lad Shaba

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-032**, being a by-law to authorize The Corporation of the Town of Kirkland Lake to enter into an Agreement with the International Association of Fire Fighters (IAFF) Local 573.

CARRIED

- 8.6. Moved by: Councillor Rick Owen
Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-033**, being a by-law to authorize the execution of documents related to the sale of 3 McKelvie Avenue.

CARRIED

- 8.7. Moved by: Councillor Lad Shaba
Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-034**, being a by-law to authorize the execution of documents related to the sale of 7 and 9 Main Street.

CARRIED

- 8.8. Moved by: Councillor Janice Ranger
Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-035**, being a by-law to authorize the execution of documents related to the sale of 11 Comfort Street.

CARRIED

- 8.9. Moved by: Councillor Casey Owens
Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-036**, being a by-law to authorize the execution of documents related to the sale of 13 Balsam Avenue.

CARRIED

- 8.10. Moved by: Councillor Patrick Kiely
Seconded by: Councillor Lad Shaba

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-037**, being a by-law to authorize the execution of documents related to the sale of 15 Comfort Street.

CARRIED

- 8.11. Moved by: Councillor Rick Owen
Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-038**, being a by-law to authorize the execution of documents related to the sale of 70 Balsam Avenue.

CARRIED

- 8.12. Moved by: Councillor Casey Owens
Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and the Municipal Clerk, and the Seal of the Corporation be affixed thereto; **By-Law Number 24-039**, being a by-law to authorize the execution of documents related to the sale of 72 Balsam Avenue.

CARRIED

9. QUESTIONS FROM COUNCIL TO STAFF

None.

10. NOTICE(S) OF MOTION

- 10.1. Councillor Dolly Dickens - Organizational Review: Fire Services Department (June 4, 2024)

11. COUNCILLOR'S REPORTS

- 11.1. Updates from Members of Council

Moved by: Councillor Janice Ranger
Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT the verbal updates from members of Council be received.

CARRIED

12. ADDITIONAL INFORMATION

12.1. Proclamation - Fibromyalgia Awareness Day (May 12, 2024)

Moved by: Councillor Lad Shaba

Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT Council sanction the Proclamation for "**Fibromyalgia Awareness Day (May 12, 2024)**" in the Town of Kirkland Lake.

CARRIED

12.2. Proclamation - Victims and Survivors of Crime Awareness Week (May 12-18, 2024)

Moved by: Councillor Patrick Kiely

Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT Council sanction the Proclamation for "**Victims and Survivors of Crime Awareness Week (May 12-18, 2024)**" in the Town of Kirkland Lake.

CARRIED

12.3. Proclamation - Moose Hide Campaign Day (May 16, 2024)

Moved by: Councillor Lad Shaba

Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT Council sanction the Proclamation for "**Moose Hide Campaign Day (May 16, 2024)**" in the Town of Kirkland Lake.

CARRIED

12.4. Proclamation - Paramedic Services Week (May 19-25, 2024)

Moved by: Councillor Rick Owen

Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT Council sanction the Proclamation for "**Paramedic Services Week (May 19-25, 2024)**" in the Town of Kirkland Lake.

CARRIED

12.5. Proclamation - Polish Heritage Month (May)

Moved by: Councillor Casey Owens

Seconded by: Councillor Lad Shaba

BE IT RESOLVED THAT Council sanction the Proclamation for "**Polish Heritage Month (May)**" in the Town of Kirkland Lake.

CARRIED

12.6. Proclamation - Asian Heritage Month (May)

Moved by: Councillor Janice Ranger
Seconded by: Councillor Patrick Kiely

BE IT RESOLVED THAT Council sanction the Proclamation for "**Asian Heritage Month (May)**" in the Town of Kirkland Lake.

CARRIED

13. CLOSED SESSION

None.

14. MATTERS FROM CLOSED SESSION

None.

15. CONFIRMATION BY-LAW

15.1. By-Law # 24-040

Moved by: Councillor Lad Shaba
Seconded by: Councillor Rick Owen

BE IT RESOLVED THAT the following by-law be read, numbered, passed, signed by the Mayor and Municipal Clerk, and the Seal of the Corporation be affixed thereto;

By-Law Number 24-040, being a by-law to confirm the proceedings of Council at its meeting held Thursday, May 9, 2024.

CARRIED

16. ADJOURNMENT

Moved by: Councillor Dolly Dickens
Seconded by: Councillor Janice Ranger

BE IT RESOLVED THAT this Regular Meeting of Council do now adjourn at 5:51 PM.

CARRIED

Stacy Wight, Mayor

Jennifer Montreuil, Municipal Clerk



MINUTES

Corporation of the Town of Kirkland Lake
Kirkland Lake Public Library Board
Teck Centennial Public Library Meeting Room
February 15, 2024
5:00 pm

Attendance:

Members: Helen Miller, Stacy Wight, Sebastian Mastrilli, Melissa Orth, Chantal Perrier and Janine Johnson

Regrets: Shirley Scott

Secretary/CEO: Cheryl Lafreniere

1. Call to Order

Acting Board Chair, Janine Johnson called the meeting to order at 5:03 pm.

2. Land Acknowledgement

The Land Acknowledgement was read by Trustee, Stacy Wight.

3. Additions to the Agenda

None

4. Declaration of Conflict of Interest

None

5. Approval of the Agenda

Moved by: Helen Miller

Seconded by: Stacy Wight

Motion # 2024 – 07: BE IT RESOLVED THAT the Agenda for the Kirkland Lake Public Library Board meeting held on Thursday, February 15, 2024, beginning at 5:02pm be approved as amended and circulated to all Board Member.

CARRIED

6. Presentations / Delegations

None

7. Approval of the Minutes

Moved by: Sebastian Mastrilli

Seconded by: Chantal Perrier

Motion # 2024 – 08: BE IT RESOLVED THAT the Kirkland Lake Public Library accept the minutes of the regular meeting held on Wednesday, January 18, 2024, as presented.

CARRIED

8. Business Arising from the Minutes

None

9. Reports

9.1 Monthly Reports

9.1.1 Librarian's Report

The Librarian Reports for the month of January 2024 was presented and discussed.

9.1.2 Monthly Statistics

The statistics for the month of January 2024 was presented and discussed.

9.2 Finance Reports

9.2.1 Bills and Accounts

Moved by: Sebastian Mastrilli

Seconded by: Chantal Perrier

Motion # 2024 – 09: BE IT RESOLVED THAT the Kirkland Lake Public Library Board accepts the Bills and Accounts report for the month of January 2024, as reviewed and discussed.

CARRIED

9.2.2 TCL Royal Bank Statement

The bank statement for the Teck Centennial Library account for the month of January 2024, were received as information and was discussed.

9.2.3 KLPLB Royal Bank Statement

The bank statement for the Kirkland Lake Public Library Board account for the month of January 2024, was received as information and discussed.

9.2.4 Manulife Statement

The yearly Manulife statement for the Miss Ball Trust was reviewed and discussed.

9.3 Policies / Amendments / Reviews

There were no policies to review at this time.

10. Correspondence

There was no correspondence for the month of January.

11. Unfinished Business

11.1 Outdoor Ladder

Deferred to next meeting.

12. New Business

12.1 New Fundraising Program

Moved by: Helen Miller

Seconded by: Stacy Wight

Motion # 2024 – 10: BE IT RESOLVED THAT the Kirkland Lake Public Library Board approves of the new Fundraising Program to raise funds for the children's department's future special programming, craft supplies, and green space. If successful, this new initiative should raise over \$5,000.

CARRIED

12.2 Square Terminal / bank account

After much discussion on how to proceed with the idea of having a Square Terminal so that we can offer our patrons the flexibility of paying with their debit card rather than cash has been deferred to the next meeting. CEO will contact the municipal treasurer for more information on the various points of concerns that arose during the discussion.

13. Children's Refresh Project

Library CEO gave a brief report regarding the update on the children's refresh project.

- The electrical is ongoing.
- The new doorways into the young adult room and program room have been created.
- Painting is ongoing; the two accent walls have been painted.
-

14. Closed Session

There was no closed session.

15. Next Meeting

Date: Thursday, April 18, 2024

Time: 5:00 p.m.

Location: Teck Centennial Public Library

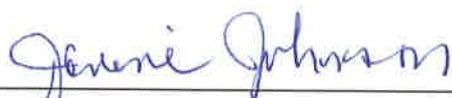
16. Adjournment

Moved by: Helen Miller

Seconded by: Sebastian Mastrilli

Motion # 2024 – 11: BE IT RESOLVED THAT the Kirkland Lake Public Library Board adjourn the January 18, 2024, regular scheduled meeting.

The meeting was adjourned at 6:05p.m.



Janine Johnson, Acting Board Chair



Cheryl Lafreniere, Secretary to the Board

MINUTES

Timiskaming Health Unit Board of Health

Regular Meeting held on April 3, 2024 at 6:30 PM

THU NL Boardroom / Microsoft Teams

1. The meeting was called to order at 6:30 p.m.

2. **ROLL CALL**

Board of Health Members

Stacy Wight	Chair, Municipal Appointee of Kirkland Lake (<i>video</i>)
Jesse Foley	Vice-Chair, Municipal Appointee for Temiskaming Shore (<i>video</i>)
Mark Wilson	Municipal Appointee for Temiskaming Shores
Jeff Laferriere	Municipal Appointee for Temiskaming Shores
Curtis Arthur	Provincial Appointee (<i>video</i>)
Carol Lowery	Municipal Appointee for Town of Cobalt, Town of Latchford, Municipality of Temagami, and Township of Coleman (<i>video</i>)
Paul Kelly	Municipal Appointee for Township of Larder Lake, McGarry & Gauthier (<i>video</i>)
David Lowe	Provincial Appointee
Steve McIntyre	Municipal Appointee for Township of Armstrong, Hudson, James, Kerns & Matachewan (<i>video</i>)
Casey Owens	Municipal Appointee for Town of Kirkland Lake (<i>video</i>)
Todd Steis	Provincial Appointee

Regrets

Gord Saunders	Municipal Appointee for Township of Chamberlain, Charlton, Evanturel, Hilliard, Dack & Town of Englehart
Guy Godmaire	Municipal Representative for Township of Brethour, Harris, Harley & Casey, Village of Thornloe
Cathy Dwyer	Provincial Appointee

Timiskaming Health Unit Staff Members

Dr. Glenn Corneil	Acting Medical Officer of Health/CEO
Randy Winters	Director of Corporate and Protection Services
Rachelle Cote	Executive Assistant
Erin Cowan	Director of Strategic Services and Health Promotion

3. **APPROVAL OF AGENDA**

MOTION #26R-2024

Moved by: Jeff Laferriere

Seconded by: Jesse Foley

Be it resolved that the Board of Health adopts the agenda for its regular meeting held on April 3, 2024, as amended with the following addition:

10c – Medical Care Transportation (Mr. Lowe)

CARRIED

4. **DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE**

None.

5. **PRESENTATION: SOCIODEMOGRAPHIC DATA FOR THU**

Presenters: Celine Butler, Epidemiologist

Angela Osei, Epidemiologist

Staff presented an overview of the sociodemographic data for the Timiskaming district. The presentation is available [here](#).

Celine and Cristina left the meeting room at 6:53 pm.

6. **APPROVAL OF MINUTES**

MOTION #27R-2024

Moved by: Mark Wilson

Seconded by: David Lowe

Be it resolved that the Board of Health approves the minutes of its regular meeting held on March 6 and March 25, 2024, as presented.

CARRIED

Mr. McIntyre stated that an option to obtain a recorded vote for certain discussions be available moving forward. The comment was noted by Chair Wight.

7. **BUSINESS ARISING**

None noted.

8. **REPORTS OF MOH/CEO**

Dr. Corneil provided a summary of the local situation and other related updates;

- The province recently confirmed a COVID-19 spring booster campaign for eligible persons of +65 yrs and those with an underlined medical condition. The vaccine will be available at THU and participating pharmacies. Messaging underway. The majority of the population will get to participate in the fall booster campaign.
- Measles: no increase post March break. The THU immunization team was successful in obtaining +80% in vaccination rates through the booster campaign.

- Solar eclipse: provincial messaging have been distributed to schools and have been attending standby emergency department meetings.
- James Bay standard flood evacuation: discussed the Town of Kirkland Lake potentially receiving evacuees over the next week. THU taking part in meetings for role of food inspections and risk of infectious diseases.

9. **HUMAN RESOURCES & FINANCE UPDATE**

Randy Winters provided an update for information purposes.

10. **NEW BUSINESS**

a. **PHU-THU Merger Update**

Dr. Corneil provided the following update:

- A BOH special meeting was held on March 25, 2024.
- The merger application was submitted to the ministry on April 2, 2024, and including all the applicable motions.
- The board composition motion was not carried at the Porcupine Health Unit, due to loss of quorum, therefore this part of the application was not complete. The motion is to be revisited at their next meeting, end of April.
- Working to distribute a summarized copy of the merger application to all members.
- Now awaiting the ministry formal decision. Hoping for a quick decision in order to move forward with the merger transition work.

b. **Briefing Note: Gender-Based and Intimate Partner Violence**

MOTION #28R-2024

Moved by: Jeff Laferriere

Seconded by: Mark Wilson

Be it resolved that the Board of Health:

1. Endorse the Public Health Sudbury and Districts calls for the provincial government to declare gender-based violence and intimate partner violence an epidemic (Appendix A)
2. Send a letter indicating this endorsement and urging the provincial government to declare gender-based violence and intimate partner violence an epidemic to Hon. Doug Ford, Premier of Ontario via email: doug.fordco@pc.ola.org

cc:

- Hon. Sylvia Jones, Deputy Premier and Minister of Health
- Hon. Michael Parsa, Minister of Children, Community and Social Services
- Hon. Paul Calandra, Minister of Municipal Affairs and Housing
- John Vanthof, MPP – Timiskaming-Cochrane
- Anthony Rota, MP – Timiskaming-Nipissing

- Charlie Angus, MP – Timmins-James Bay
- Dr. Kieran Moore, Chief Medical Officer of Health
- Dr. Eileen DeVilla, Chair, Council of Medical Officers of Health (COMOH)
- All Ontario Boards of Health
- Association of Local Public Health Agencies (alPHA)
- Health Unit Member Municipalities
- Melanie Ducharme, Chair of Temiskaming District Violence Against Women Coordinating Committee

c. **Medical Care Transportation**

After some consideration, Mr. Lowe informed to defer this discussion item to a later meeting of the Board of Health.

11. **CORRESPONDENCE**

MOTION #29R-2024

Moved by: David Lowe

Seconded by: Casey Owens

Be it resolved the Board of Health acknowledges receipt of the correspondence for information purposes.

CARRIED

12. **IN-CAMERA**

None noted.

13. **RISE AND REPORT**

N/A

14. **DATES OF NEXT MEETINGS**

The next regular meeting will be held on May 1, 2024 at 6:30 pm in Kirkland Lake.

15. **ADJOURNMENT**

MOTION #30R-2024

Moved by: Paul Kelly

Seconded by: Carol Lowery

Be it resolved that the Board of Health agrees to adjourn the regular meeting at 7:27 pm.

CARRIED

Stacy Wight, Board Chair
Rachelle Cote, Recorder

TEMISKAMING MUNICIPAL ASSOCIATION

REGULAR MEETING

April 25, 2024

	MEMBER	MEMBER
Armstrong	Reynald Rivard	
Brethour	Tom Goddard	
Casey	Guy Labonté	Bruno Trudel
Chamberlain	Kerry Steward	
Charlton/Dack		
Cobalt	Angie Adshead	Pat Anderson
Coleman	Lois Perry	
Englehart	Brian Bokus	Jo-Anne Farmer
Evanturel	Barb Beachy	
Gauthier		
Harley	Cliff Fielder	Pauline Archambault S. McKewn
Harris	Brian Brownlee	Ron Sutton
Hilliard		
Hudson	Larry Craig	
James	Rodger Donaldson	
Kerns		
Kirkland Lake		
Larder Lake	Patry Quinn	
Latchford	Jo-Anne Cartner	Sharon Gadoury
Matachewan		
McGarry		
Temagami		
Temiskaming Shores		
Thornloe	Wayne Miller	
Speaker	Diane Johnson	
OFM		
Jack Munroe Legacy	Terry Fiset	Myrna Hayes
	George Lefebvre	

April 25, 2024

Meeting opened at 6:30 pm.

Moved by: Jo-Anne Farner

Seconded by: Wayne Miller

That the minutes of the Regular Meeting of April 24, 2024 be approved.

Carried

DELEGATION:

Terry Fiset / Jack Munroe documentary/ LOST LEGEND:

- First screening of documentary to be shown in Elk Lake on May 23rd.
- Haileybury Legion on May 24th
- Cobalt Theatre on May 25th
- Lost Legend Trailer can be accessed at:
V2 LOST LEGEND TRAILER
<https://vimeo.com/935039315?share=copy>
Password: KJYik#%
- The committee is inviting everyone to take the opportunity to view one of the presentation featuring one of many **TRUE HEROS FROM THE NORTH.**

Mark Wilson re 2+1 Highway:

- Was unable to attend but will be at the May 30th meeting

Danny Whalen re FONOM;

Unable to attend but sent email to Lois for her to present at the meeting:

- Meeting with MTO / OPP to discuss road closures. OPP to get back to municipalities.
- Bail reform is looking very positive.
- FONOM “GoNORTH” video will be presented at AMCTO Zone meeting in Kirkland Lake/
- FONOM conference is completely sold out.

DISCUSSIONS:

Terry Phillips re Asset Retirement Obligation:

- Terry was not at the meeting and had no one to speak on the matter in his place.
- Pauline Archambault to present resolution at TMA’S May meeting.

Kerry Stewart:

- Malor flooding in Evanturel during the last rain. Damages in excess of \$500,000.

April 25, 2024

Kirkland Lake:

- AORS Funding
- College funding
- Post Graduate work permit
- No one to speak on the issues so motions will be presented at the May meeting.

Moved by:

Seconded by:

That the Temiskaming Municipal Association supports the Corporation of the Town of Kirkland Lake in its call to the Ministry of Labour, Training, Immigration and Skilled Trades to fully fund the Municipal Equipment Operator Course;

And further that a copy of this resolution be directed to the Honourable Minister of Labour, Training, Immigration and Skilled Trades; to John Vanthof – MPP Timiskaming-Cochrane; FONOM; the Association of Ontario Road Supervisors (AORS).

Tabled

Moved by:

Seconded by:

That the Temiskaming Municipal Association supports the Corporation of the Town of Kirkland Lake urging the Federal Government to reconsider its announced policy changes that will impact publicly funded colleges, such as Northern College and other colleges in small, northern and rural regions of Ontario, by altering the framework through which international students are admitted and managed;

And further that a copy of this resolution be directed to the Honourable Prime Minister of Canada; the Honourable Minister of Employment, Work Force Development and Official Languages; Charlie Angus – MP Timmins-James Bay and FONOM.

Tabled

Moved by:

Seconded by:

That the Temiskaming Municipal Association supports the Corporation of the Town of Kirkland Lake urging the Ontario Government to immediately implement the recommendation of the Blue-Ribbon Panel;

And further that a copy of this resolution be directed to the Honourable Minister of Ontario; John Vanthof-MPP Timiskaming-Cochrane and FONOM.

Tabled

April 25, 2024

Moved by: Clifford Fielder
Seconded by: Sharon Gadoury

THAT the Temiskaming Municipal Association supports the Corporation of the Town of Kirkland Lake petitioning the Ontario Government to immediately implement provincial regulations to restrict the possession, breeding and use of exotic wild animals and license zoos in order to guarantee the fair and consistent application of policy throughout Ontario for the safety of Ontario's citizens and the exotic wild animal population;

AND FINALLY THAT a copy of this resolution be forwarded to the Premier of Ontario, Ontario Solicitor General, Ontario Minister for Natural Resources and Forestry, MPP Timiskaming-Cochrane, AMO, AMCTO, MLAEAO Timiskaming Municipal Association (TMA) and the Federation of Northern Ontario Municipalities (FONOM).

Carried

Moved by: Tom Goddard
Seconded by: Sharon Gadoury

That Temiskaming Municipal Association receives and accepts the March 29th, 2024 bank reconciliation as presented by the treasurer.

Carried

Moved by: Patty Quinn
Seconded by: Sharon Gadoury

The meeting of April 25th, 2024 be adjourned at 8:00 pm.

Carried

Executive meeting on May 23, 2024 at 12:00 pm at the Thornloe hall.

TMA meeting May 30, 2024 at 6:30 pm at the Rosaire and Wilfrid Paiement arena

REPORT TO COUNCIL

Meeting Date: 21/05/2024

Report Number: 2024-CORP-028

Presented by: Lloyd Crocker

Department: Corporate Services

REPORT TITLE

2022 Audited Financial Statements

RECOMMENDATION

BE IT RESOLVED THAT Report Number 2024-CORP-028 entitled “**2022 Audited Financial Statements**” be received;

AND THAT Council hereby approves the Consolidated Financial Statements of the Municipal Corporation of the Town of Kirkland Lake for the year ended December 31, 2022;

AND THAT Council hereby approves the Trust Funds Balance Sheet and Statement of Continuity of the Municipal Corporation of the Town of Kirkland Lake and its affiliated Boards for the year ended December 31, 2022;

AND FINALLY THAT Council hereby authorizes the Treasurer to distribute the Audited Financial Statements as required by Section 295 (1) of the *Municipal Act, 2001*, as amended.

INTRODUCTION

The Consolidated Financial Statements of the Town are prepared by management in accordance with Canadian Public Sector Accounting Standards. These statements reflect the assets, liabilities, revenues, and expenditures of the Town of Kirkland Lake, which includes activities of all committees of Council, boards and similar entities that are under the control of Council, including the Public Library Board, Museum of Northern History, and the Teck Pioneer Residence Committee of Management.

INTRODUCTION (CONTINUED)

Section 296 (1) of the *Municipal Act, 2001*, requires municipalities to appoint an auditor licensed under the *Public Accounting Act, 2004*, who is responsible for:

- a. Annually auditing the accounts and transactions of the municipality and its local boards and expressing an opinion on the financial statements of these bodies based on the audit.
- b. Performing duties required by the municipality or local board.

The Town's appointed Auditor is Baker Tilly SNT LLP. Upon Council approval of the consolidated financial statements, Baker Tilly SNT LLP will express an opinion on the consolidated financial statements.

Similarly, Baker Tilly SNT LLP will express an opinion on the Trust Funds Balance Sheet and Statement of Continuity.

DISCUSSION

Financial Statements have been prepared in accordance with Public Sector Accounting Standards. The independent audit completed by Baker Tilly SNT LLP has indicated no concerns related to the financial statements that would impede approval of the consolidated financial statements.

Approval of the Consolidated Financial Statements will allow the Town to remain compliant with legislative requirements.

OTHER ALTERNATIVES CONSIDERED

None.

FINANCIAL CONSIDERATIONS

Approval of the Audited Financial Statements will allow the Town to distribute the statements to key stakeholders and to remain compliant with conditions of various grants, government agencies, and borrowing arrangements.

ALIGNMENT TO CORPORATE STRATEGIC PLAN

Priorities:

- ☒ Service Excellence
- ☒ Vibrant & Prosperous Community
- ☒ Current Council's Operational Aims



Actions:

Service Excellence

- Develop long-term financial plans and budgets to ensure financial sustainability and value for money.

Vibrant & Prosperous Community

- Develop long-term financial plans and budgets to support the aim of being a vibrant and prosperous community.

Council Operational Aims:

Service Excellence

Financial Sustainability

- Long-term financial plans and budgets aligned with the Corporation's vision and mission Increased and diversified revenue streams.
- Regular transparent reporting to stakeholders on financial health and performance.

ACCESSIBILITY CONSIDERATIONS

Not Applicable.

CONCLUSION

Approval of the 2022 Consolidated Financial Statements will allow the Town to remain compliant with legislative requirements.

CONSULTATIONS

Town of Kirkland Lake Senior Management Team
Baker Tilly SNT LLP (Municipal Auditors)

ATTACHMENTS

Attachment 1 – Draft Consolidated Financial Statements of The Corporation of the Town of Kirkland Lake for the year ended December 31, 2022.

Attachment 2 – Draft Trust Funds Balance Sheet and Statement of Continuity of The Corporation of the Town of Kirkland Lake (and its affiliated Boards) for the year ended December 31, 2022.

**Municipal Corporation of the
Town of Kirkland Lake**

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

December 31, 2022

Municipal Corporation of the Town of Kirkland Lake

Financial Report

December 31, 2022

Management Report

Independent Auditor's Report

Consolidated Statement of Financial Position 1

Consolidated Statement of Operations 2

Consolidated Statement of Cash Flows 3

Consolidated Statement of Change in Net Debt 4

Notes to the Consolidated Financial Statements 5-34

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Municipal Corporation of the Town of Kirkland Lake (the "Municipality") for the year ended December 31, 2022, are the responsibility of the Municipality's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 2 to the consolidated financial statements.

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

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

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

Director of Corporate Services
May 21, 2024

Treasurer
May 21, 2024

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Municipal Corporation of the Town of Kirkland Lake

Opinion

We have audited the consolidated financial statements of the Municipal Corporation of the Town of Kirkland Lake, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, cash flows, and change in net debt for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipal Corporation of the Town of Kirkland Lake as at December 31, 2022, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Independent Auditor's Report (Continued)

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

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

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

Independent Auditor's Report (Continued)

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

Sudbury, Ontario
May 21, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

DRAFT

Municipal Corporation of the Town of Kirkland Lake
Consolidated Statement of Financial Position
December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial Assets		
Cash and cash equivalents (note 5)	\$ 15,896,804	\$ 14,906,175
Taxes receivable	2,142,872	1,945,133
Accounts receivable (note 6)	5,795,490	3,046,770
User charges receivable	279,579	273,931
	<u>24,114,745</u>	<u>20,172,009</u>
Liabilities		
Accounts payable and accrued liabilities (note 8)	4,572,889	3,407,186
Deferred revenues (note 9)	668,285	336,611
Deferred revenues - obligatory reserve fund (note 10)	3,940,757	3,480,687
Accrued interest on long-term debt	54,185	64,043
Municipal debt (note 11)	13,589,480	14,766,130
Post-employment benefits and compensated absences (note 12)	4,258,093	4,307,295
Landfill closure and post-closure (note 13)	439,855	439,855
	<u>27,523,544</u>	<u>26,801,807</u>
Net Debt	<u>(3,408,799)</u>	<u>(6,629,798)</u>
Non-Financial Assets		
Tangible capital assets (note 14)	118,014,720	112,768,727
Prepaid expenses	22,728	39,675
Inventory of supplies	230,538	167,556
	<u>118,267,986</u>	<u>112,975,958</u>
Accumulated Surplus (note 15)	<u>\$ 114,859,187</u>	<u>\$ 106,346,160</u>

Contingencies (note 17)

Commitments (note 18)

Approved by:

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

Municipal Corporation of the Town of Kirkland Lake
Consolidated Statement of Operations
For The Year Ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
	(Unaudited)		
Revenues			
Net taxation	\$ 12,279,254	\$ 14,092,574	\$ 11,070,441
User charges (Schedule A)	7,738,451	7,948,032	7,607,370
Government grants and transfers - Provincial (Non-Specific)	6,226,600	6,226,600	6,313,428
Government grants and transfers - Provincial (Specific)	6,426,575	6,227,922	5,308,625
Government grants and transfers - Federal	-	74,761	58,870
Other (Schedule A)	1,280,339	2,532,076	1,238,429
Total revenues	33,951,219	37,101,965	31,597,163
Expenses			
General government	2,835,503	3,166,381	1,903,451
Protection services	5,598,280	5,806,033	4,864,702
Transportation services	5,259,635	4,722,031	3,910,121
Environmental services	7,298,255	6,879,120	6,692,073
Health services	1,386,738	1,322,265	1,298,826
Social and family services	8,883,340	8,866,877	8,111,182
Social housing	496,465	468,068	447,645
Recreation and cultural services	4,100,428	3,986,716	3,682,255
Planning and development	707,099	540,204	438,533
Total expenses	36,565,743	35,757,695	31,348,788
Annual surplus (deficit) before other	(2,614,524)	1,344,270	248,375
Other			
Government grants and transfers related to capital - Provincial	1,312,301	3,691,706	2,239,295
Government grants and transfers related to capital - Federal	1,380,379	3,477,051	1,268,058
	2,692,680	7,168,757	3,507,353
Annual surplus	78,156	8,513,027	3,755,728
Accumulated surplus, beginning of year	106,346,160	106,346,160	102,590,432
Accumulated surplus, end of year	\$ 106,424,316	\$ 114,859,187	\$ 106,346,160

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

Municipal Corporation of the Town of Kirkland Lake
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>
Operating transactions		
Annual surplus	\$ 8,513,027	\$ 3,755,728
Cash and cash equivalents provided by (applied to)		
Non-cash items:		
Amortization of tangible capital assets	4,547,865	4,356,571
Gain on disposal of tangible capital assets	(901,511)	-
Change in non-cash working capital balances		
(Increase) decrease in taxes receivable	(197,739)	334,714
Increase in accounts receivable	(2,748,720)	(1,937,045)
Increase in user charges receivable	(5,648)	-
Increase in accounts payable and accrued liabilities	1,165,703	395,021
Decrease in asset held for sale	-	799,000
Increase (decrease) in deferred revenues	331,674	(221,643)
Increase in deferred revenues - obligatory reserve fund	460,070	839,608
Decrease in accrued interest on long-term debt	(9,858)	(8,323)
Decrease in post-employment benefits and compensated absences	(49,202)	(22,022)
Decrease (increase) in prepaid expenses	16,947	(9,851)
Increase in inventory of supplies	(62,982)	(17,388)
Cash and cash equivalents provided by operating transactions	<u>11,059,626</u>	<u>8,264,370</u>
Capital transactions		
Acquisition of tangible capital assets	(9,793,858)	(4,368,854)
Proceeds on disposal of tangible capital assets	901,511	-
Cash and cash equivalents applied to capital transactions	<u>(8,892,347)</u>	<u>(4,368,854)</u>
Financing transactions		
Municipal debt repaid	(1,176,650)	(1,241,100)
Cash and cash equivalents applied to financing transactions	<u>(1,176,650)</u>	<u>(1,241,100)</u>
Increase in cash and cash equivalents	990,629	2,654,416
Cash and cash equivalents, beginning of year	<u>14,906,175</u>	<u>12,251,759</u>
Cash and cash equivalents, end of year	<u><u>\$ 15,896,804</u></u>	<u><u>\$ 14,906,175</u></u>

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

Municipal Corporation of the Town of Kirkland Lake
Consolidated Statement of Change in Net Debt
For The Year Ended December 31, 2022

	2022 Budget (Unaudited)	2022 Actual	2021 Actual
Annual surplus	\$ 78,156	\$ 8,513,027	\$ 3,755,728
Amortization of tangible capital assets	4,547,865	4,547,865	4,356,571
Proceeds on disposal of tangible capital assets		901,511	-
Gain on disposal of tangible capital assets	-	(901,511)	-
Acquisition of tangible capital assets	(5,481,326)	(9,793,858)	(4,368,854)
Change in prepaid expenses	-	16,947	(9,851)
Change in inventory of supplies	-	(62,982)	(17,388)
Decrease (increase) in net debt	(855,305)	3,220,999	3,716,206
Net debt, beginning of year	(6,629,798)	(6,629,798)	(10,346,004)
Net debt, end of year	\$ (7,485,103)	\$ (3,408,799)	\$ (6,629,798)

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

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

1. Nature of Operations

The Municipal Corporation of the Town of Kirkland Lake (“the Municipality”) is a single tier municipality with merged areas situated in Northeastern Ontario. It is subject to provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

2. Significant Accounting Policies

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

(a) Reporting Entity

(i) Consolidated Entities

These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Municipality and include the activities of all committees of Council, boards, etc. which are under the control of Council as listed below:

Public Library Board
Museum of Northern History Advisory Committee
Teck Pioneer Residence Committee of Management

All interfund assets and liabilities and revenues and expenses have been eliminated in these consolidated financial statements.

(ii) Investment in Joint Venture

The Municipality accounts for its interest in a joint venture using the proportionate consolidation method. These consolidated financial statements include the Municipality's proportionate share of any assets, liabilities, revenues or expenses of the joint venture

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(a) Reporting Entity (Continued)

(iii) Government Business Enterprises ("GBE")

Government Business Enterprises are accounted for by the modified equity method. Under the modified equity method, the Municipality recognizes the original cost of the investment (equal to the purchase cost of the investment) on the Consolidated Statement of Financial Position. The investment is adjusted for the Municipality's proportionate share of the earnings (losses) and any impairments in the value of the investment. The Municipality's share of the GBE's net income (loss) is recognized on the Consolidated Statement of Operations. The following GBE is included in these consolidated financial statements:

The Town of Kirkland Lake Solar Inc.

(iv) Non-Consolidated Entities

The following joint local boards are not consolidated:

District of Timiskaming Services Administration Board
Timiskaming District Health Unit

Although these are joint local boards they run autonomously to provide services mandated by the Province. The Municipality has no control over these programs or their financing. These joint local boards are not proportionately consolidated. The yearly requisitions of these boards are expended by the Municipality in its statements.

(v) Accounting for School Board Transactions

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

(vi) Trust Funds

Trust funds and their related operations administered by the Municipality are not consolidated but are reported separately on the Trust Funds Statement of Continuity and Trust Funds Balance Sheet.

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

2. Significant Accounting Policies (Continued)

(b) Basis of Accounting

(i) Accrual Basis

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

(ii) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and highly liquid investments with original maturity of 90 days or less as at the end of the year.

(iii) Accounts Receivable and User Charges Receivable

Accounts receivable and user charges receivable are reported net of any allowance for doubtful accounts.

(iv) Investments

Investments are recorded at cost. Investments consist of authorized investments pursuant to provisions of the Municipal Act.

(v) Asset Held for Sale

Asset held for sale is recorded at the lower of cost and net realizable value.

(vi) Deferred Revenues

Certain amounts are received pursuant to legislation, regulation, or agreement and may only be used in the conduct of certain programs or in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. These amounts are recorded as deferred revenue and are recognized as revenue in the year during which the related expenses are incurred or provided eligibility criteria and stipulations have been met.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(vii) Deferred Revenue - Obligatory Reserve Funds

The Municipality receives certain sub-divider contributions and other revenues under the authority of legislation. These funds, by their nature, are restricted in their use and, until applied to specific expenses, are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

(viii) Landfill Closure and Post-Closure

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

(ix) Reserves and Reserve Funds

Reserves and reserve funds comprise funds set aside for specific purposes by Council. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(x) Segmented Information

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

General Government

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

Protection Services

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

Transportation Services

Transportation services are responsible for road maintenance, culverts, bridges and sidewalks, winter control, street lighting and air transportation.

Environmental Services

Environmental services include water, wastewater services, waste collection, waste disposal and recycling services.

Health Services

Health services include public health services and cemetery services.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(x) Segmented Information

Social and Family Services

Social and family services include assistance to aged persons and external transfers for general social assistance and child care services.

Social Housing

The social housing function consists of external transfers for social housing.

Recreation and Cultural Services

Recreation and cultural services include indoor and outdoor recreational facilities and programs, parks, library services and museum services.

Planning and Development

Planning and development manages planning and zoning, commercial, industrial and residential development and contributions to the Kirkland District Health Centre.

(xi) Non-Financial Assets

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

a) Tangible Capital Assets

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

General capital:

Land	no amortization
Land improvements	20 years
Buildings and improvements	25 to 50 years
Machinery and equipment	5 to 20 years
Vehicles	10 to 20 years

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(xi) Non-Financial Assets (Continued)

a) *Tangible Capital Assets (Continued)*

Infrastructure:

Roads, streets and bridges

10 to 50 years

Water and sewer

50 years

Assets under construction are not amortized until the asset is available for productive use.

Leases are classified as operating or capital leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Certain assets which have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands that have not been purchased by the Municipality, forests, water, and other natural resources are not recognized as tangible capital assets.

b) *Inventory of supplies*

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

c) *Prepaid Expenses*

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

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(xii) Taxation Revenues

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

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

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

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

(xiii) Government Transfers

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction. Government transfers are recognized in the fiscal year during which events giving rise to the transfer occur, provided the transfers are authorized, eligibility criteria and stipulations have been met and reasonable estimates of the amounts can be made.

(xiv) Fees and User Charges

Fees and user charges relate mainly to waterworks and wastewater charges, long-term care accommodation fees, fees for use of various programming and fees imposed based on specific activities. Revenue is recognized when the activity is performed or when the services are rendered.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

2. Significant Accounting Policies (Continued)

(c) Post-Employment Benefits and Compensated Absences

The Municipality provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, and long-term disability benefits. The Municipality has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care cost trends, disability recovery rates, long-term inflation rates and discount rates.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected accrued benefit method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service to the expected retirement age of the active employees.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for long-term disability, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

- (ii) The Municipality's contributions to multi-employer, defined benefit pension plans such as the Ontario Municipal Employees Retirement System pension, are expensed when contributions are due.
- (iii) The costs of insured benefits are the Municipality's portion of insurance premiums owed for coverage of employees during the period.

3. Measurement Uncertainty

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

- The amounts recorded for landfill closure and post-closure care depend on estimates of usage, remaining life and capacity. The provision for future closure and post-closure costs also depends on estimates of such costs.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

3. Measurement Uncertainty (Continued)

- The amounts recorded for taxation revenue collections are based on estimates of collectability and realization.
- The amounts recorded for retirement allowances are based on estimates of retirement ages of employees and health benefit costs.
- The amounts recorded for accounts payable and accrued liabilities payable to the Province of Ontario are based on reconciliations of cash flow estimates that must be approved by the Province of Ontario.

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

4. Future Accounting Pronouncements

These standards and amendments were not effective in the year ended December 31, 2022, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

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

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

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

4. Future Accounting Pronouncements (Continued)

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

Section PS 3041 – Portfolio Investments, was issued in March 2012 and replaces the existing section PS 3040. This standard has been revised to ensure consistency with the financial instruments standards. This standard provides revised guidance on accounting for, presentation and disclosure of portfolio investments. The distinction between temporary and portfolio investments has been removed in this new standard, and upon adoption, PS 3030 Temporary Investments will no longer apply. This section is effective for fiscal years beginning on or after April 1, 2022 and applies when PS 2601 and PS 3450 are adopted.

Section PS 3280 - Asset Retirement Obligations, was issued in August 2018. This standard establishes standards on how to account for and report a liability for asset retirement obligations. It defines which activities would be included in a liability for retirement of a tangible capital asset, establishes when to recognize and how to measure a liability for an asset retirement obligation and provides the related financial statement presentation and disclosure requirements. This section is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Section PS 3400 - Revenue, establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Guideline PSG-8 - Purchased Intangibles, provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act. This guideline applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Section PS 3160 - Public Private Partnerships (P3s), provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. This section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

5. Cash and Cash Equivalents

The Municipality has authorized credit facilities totalling \$4,000,000, which is unsecured. As at December 31, 2022, the Municipality has utilized \$0 (2021 - \$0). The interest is calculated at the bank's prime lending rate less 0.85%.

6. Accounts Receivable

	<u>2022</u>	<u>2021</u>
Federal	\$ 1,647,729	\$ 1,543,480
Province of Ontario	2,583,590	1,261,231
Other	<u>1,564,171</u>	<u>242,059</u>
	<u>\$ 5,795,490</u>	<u>\$ 3,046,770</u>

7. Investment in Government Business Enterprise

The Town of Kirkland Lake Solar Inc. ("TKLSI") is a municipally owned government business enterprise. The corporation owns, administers and manages solar power generating projects for the purpose of generating, transmitting, distributing and retailing electricity. The Town of Kirkland Lake owns 50.1% of the outstanding capital stock of the corporation.

The corporations's financial statements are prepared in accordance with International Financial Reporting Standards.

Condensed financial information in respect to Town of Kirkland Lake Solar Inc. is provided below.

	<u>2022</u>	<u>2021</u>
Statement of Financial Position:		
Assets		
Cash	\$ 255,759	\$ 450,302
Accounts receivable	6,050	5,690
Future payment in lieu of taxes	-	138,032
Prepaid expenses	3,195	3,863
Property and equipment	<u>7,008,916</u>	<u>7,440,163</u>
Total Assets	<u>\$ 7,273,920</u>	<u>\$ 8,038,050</u>

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

7. Investment in Government Business Enterprise (Continued)

	<u>2022</u>	<u>2021</u>
Statement of Financial Position (Continued):		
Liabilities		
Accounts payable and accrued liabilities	\$ 84,638	\$ 41,833
Due to related parties	3,805,327	3,652,530
Current portion of long-term debt	5,212,742	5,461,051
	<u>9,102,707</u>	<u>9,155,414</u>
Capital Deficiency:		
Capital Stock	100	100
Accumulated Deficit	(1,828,887)	(1,117,464)
	<u>(1,828,787)</u>	<u>(1,117,364)</u>
Total Liabilities and Capital Deficiency	<u><u>\$ 7,273,920</u></u>	<u><u>\$ 8,038,050</u></u>
Statement of Loss and Accumulated Deficit		
Revenues		
Sale of energy	\$ 440,482	\$ 514,848
Expenses		
Amortization	431,247	431,247
Insurance	21,701	23,946
Interest on long-term debt	233,714	244,312
Interest on amounts due to related parties	146,103	140,484
Municipal taxes	5,083	5,416
Office	346	346
Professional fees	12,400	13,900
Repairs and maintenance	152,632	113,663
Utilities	10,647	11,182
Total Expenses	<u>1,013,873</u>	<u>984,496</u>
Loss from Operating	(573,391)	(469,648)
Loss on Disposal of Assets	<u>-</u>	<u>(305)</u>
Loss Before Future Income Taxes	(573,391)	(469,953)
Future Income Taxes (Recovery)	<u>(138,032)</u>	<u>138,032</u>
Net Income	(711,423)	(331,921)
Accumulated Deficit, beginning of year	<u>(1,117,464)</u>	<u>(785,543)</u>
Accumulated Deficit, end of year	<u><u>\$ (1,828,887)</u></u>	<u><u>\$ (1,117,464)</u></u>

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

8. Accounts Payable and Accrued Liabilities

	<u>2022</u>	<u>2021</u>
Federal	\$ 38,181	\$ 27,698
Province of Ontario	880,597	561,408
Trade payables and accrued liabilities	<u>3,654,111</u>	<u>2,818,080</u>
	<u>\$ 4,572,889</u>	<u>\$ 3,407,186</u>

9. Deferred Revenues

	Balance as at December 31, 2021	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2022
Teck Pioneer Residence Donations Account	\$ 61,032	\$ 64,368	\$ 7,709	\$ 117,691
Other	<u>275,579</u>	<u>642,635</u>	<u>367,620</u>	<u>550,594</u>
Total Deferred Revenues	<u>\$ 336,611</u>	<u>\$ 707,003</u>	<u>\$ 375,329</u>	<u>\$ 668,285</u>

10. Deferred Revenues - Obligatory Reserve Fund

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

	Balance as at December 31, 2021	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2022
Canada Community - Building Fund	\$ 2,263,572	\$ 560,502	\$ 37,641	\$ 2,786,433
Ontario Community Infrastructure Fund	1,217,115	1,155,313	1,456,226	916,202
Northern Ontario Resource Development Support Fund	<u>-</u>	<u>443,177</u>	<u>205,055</u>	<u>238,122</u>
Total Deferred Revenues - Obligatory Reserve Fund	<u>\$ 3,480,687</u>	<u>\$ 2,158,992</u>	<u>\$ 1,698,922</u>	<u>\$ 3,940,757</u>

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

11. Municipal Debt

	<u>2022</u>	<u>2021</u>
Term loan, repayable in monthly instalments of \$11,435, including interest at 6.00%, maturing July 2023	\$ 71,762	\$ 200,127
Bank loan, repayable in monthly instalments of \$4,718, including interest at the fixed rate of 3.37%, maturing December 19, 2023	55,641	109,401
Debenture loan, repayable in semi-annual instalments of \$277,050, including interest at the fixed rate of 4.94%, maturing February 15, 2028	2,640,358	3,048,829
Debenture loan, repayable in semi-annual instalments of \$16,088 plus interest at the fixed rate of 2.21%, maturing March 2, 2030	221,256	248,096
Debenture loan, repayable in monthly instalments of \$74,946, including interest at the fixed rate of 3.72%, maturing September 27, 2038	10,534,785	11,033,355
Loan repayable to the Municipality's Cemetery Perpetual Care Trust Fund. This loan, approved by the Cemeteries Regulation Unit of the Ministry of Consumer Services, was used to build a columbarium at the Kirkland Lake Cemetery. As each niche is sold in the columbarium, \$291.90 of the fee charged is applied as a repayment of this interest free loan	65,678	66,845
Bank loan, repayable in monthly instalments of \$9,956, including interest at the fixed rate of 2.19%, matured June 29, 2022	<u>-</u>	<u>59,477</u>
	<u><u>\$ 13,589,480</u></u>	<u><u>\$ 14,766,130</u></u>

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

11. Municipal Debt (Continued)

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

	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,164,565	\$ 514,792
2024	1,013,160	472,546
2025	1,057,583	428,049
2026	1,102,910	382,723
2027	1,150,230	335,404
Thereafter	<u>8,101,032</u>	<u>1,619,618</u>
Total	<u>\$ 13,589,480</u>	<u>\$ 3,753,132</u>

- (a) The long-term debt is issued in the name of the Municipality. The annual principal and interest payments required to service this debt are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

12. Post-employment benefits and compensated absences

- (a) Retirement and Other Future Benefits Liabilities

	<u>2022</u>	<u>2021</u>
Accrued employee future benefits liability	\$ 3,905,400	\$ 3,946,200
Vacation credits	350,182	357,420
Sick leave benefits	<u>2,511</u>	<u>3,675</u>
Post-employment benefits and compensated absences liability	<u>\$ 4,258,093</u>	<u>\$ 4,307,295</u>

- (b) Retirement and Other Employee Future Benefits Expenses

	<u>2022</u>	<u>2021</u>
Current year benefit cost	\$ 185,000	\$ 168,500
Interest cost	105,500	97,000
Plan amendments incurred in year	217,300	205,000
Amortization of actuarial gains	<u>(268,200)</u>	<u>(260,900)</u>
Employee future benefit expenses ¹	<u>\$ 239,600</u>	<u>\$ 209,600</u>

¹ Excluding pension contributions to the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer pension plan, described below.

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

12. Post-employment benefits and compensated absences (Continued)

(c) Continuity of Accrued Employee Future Benefits Liability

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 3,946,200	\$ 3,994,900
Benefit expense for the year	239,600	209,600
Actual benefit payments	<u>(280,400)</u>	<u>(258,300)</u>
Balance, end of year	<u>\$ 3,905,400</u>	<u>\$ 3,946,200</u>

(d) Retirement Benefits

(i) Ontario Municipal Employees Retirement System

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 559,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2022, the estimated accrued pension obligation for all members of the Plan was \$128,789 million (2021 - \$119,342 million). The Plan had an actuarial value of net assets at that date of \$122,111 million (2021 - \$116,211 million) indicating an actuarial deficit of \$6,678 million (2021 - \$3,131 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Municipality to OMERS for 2022 was \$919,761 (2021 - \$852,727) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

12. Post-employment benefits and compensated absences (Continued)

(d) Retirement Benefits (Continued)

(i) Ontario Municipal Employees Retirement System (Continued)

On January 1, 2022 the yearly maximum pension earnings increased to \$64,900 from \$61,600 in 2021. The contributions are calculated at a rate of 9.0% (2021 - 9.0%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2021 - 14.6%) for amounts above the yearly maximum pension earnings.

(ii) Retirement Life Insurance and Health Care Benefits

The Municipality continues to provide health care benefits to certain employee groups after retirement until the members reach 65 years of age and life insurance until death at a reduced amount. The Municipality provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Municipality's consolidated financial statements.

(e) Assumptions

Due to the complexities in valuing post-employment benefits and compensated absences, actuarial valuations are conducted on a periodic basis. The accrued benefit obligations for employee future benefits plans as at December 31, 2022 are based on a valuation as of December 31, 2022. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Municipality's best estimates of expected rates of:

December 31, 2022

Discount rate	4.60% per annum
Dental cost trend rates	5.60% per annum, decreasing to 4.0% by 2030
Extended health care trend rates	6.29% per annum, decreasing to 4.0% by 2040

There are no assets associated with the Municipality's plan. Provided there are no significant changes in the interim years, the next actuarial valuation should be performed as at December 31, 2025.

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

12. Post-employment benefits and compensated absences (Continued)

(f) Liability for Vested Sick Leave Benefits

All full-time, non-union employees and certain union employees have frozen their accumulated sick leave credits. These employees are now entitled to a cash payment on termination of service, subject to conditions concerning the length of service and the maximum amount frozen. The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to \$2,511 (2021 - \$3,675) at the end of the year.

13. Landfill Closure and Post-Closure

The Ontario Environmental Protection Act sets out the regulatory requirements for the closure and maintenance of landfill sites. Under this Act, the Municipality is required to provide for closure and post-closure care of its solid waste landfill site. The costs related to these obligations are provided for over the estimated remaining life of the landfill site based on usage.

Closure will involve capping of the site with a compacted impermeable clay layer, a layer of topsoil, the re-introduction of a vegetative cover and the construction of surface drainage controls. Post-closure care will involve routine inspections, cap maintenance, groundwater and weir sampling and analysis.

The reported liability is based on estimates and assumptions with respect to events extending over a seventy-one year period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

In 2016, the estimates for projected closure, cumulative capacity used, total capacity, post-closure costs per year and the discount rate were reviewed and updated, as applicable, to reflect more up-to-date information. As mentioned above, the resulting changes have been recognized prospectively.

As December 31, 2022, the remaining capacity of the landfill site is approximately 660,000 cubic meters (2021 - 680,000 cubic meters) which is expected to be used by the year 2062. The period for post-closure care is estimated to be 30 years after 2062.

The estimated liability for the care of the landfill site is the present value of future cash flows associated with closure and post-closure costs discounted using the Municipality's average long-term borrowing rate of 2.80% (2021 - 2.80%). As at December 31, 2022, an amount of \$439,855 (2021 - \$439,855) is reported as a liability on the Consolidated Statement of Financial Position.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

14. Tangible Capital Assets

	Cost				Accumulated Amortization				Net Book Value	
	Balance, beginning of year	Additions	Transfers / Disposals	Balance, end of year	Balance, beginning of year	Amortization	Transfers / Disposals	Balance, end of year	December 31, 2022	December 31, 2021
Land and land improvements	\$ 13,000,973	\$ 1,827	\$ 82,508	\$ 13,085,308	\$ 4,221,490	\$ 218,326	\$ 21,450	\$ 4,461,266	\$ 8,624,042	\$ 8,779,483
Buildings and improvements	100,800,801	182,989	317,096	101,300,886	36,961,760	2,289,878	375,000	39,626,638	61,674,248	63,839,041
Vehicles	2,476,870	188,670	287,970	2,953,510	1,712,270	138,806	287,969	2,139,045	814,465	764,600
Machinery and equipment	10,420,000	2,044,170	208,712	12,672,882	7,199,749	500,622	224,090	7,924,461	4,748,421	3,220,251
Roads, streets and bridges	35,457,859	84,127	(324,763)	35,217,223	17,457,822	656,357	(245,172)	17,869,007	17,348,216	18,000,037
Water and sewer	30,195,535	6,386,857	4,190,607	40,772,999	16,557,752	743,876	(95,343)	17,206,285	23,566,714	13,637,783
Work in progress	4,527,532	905,218	(4,194,136)	1,238,614	-	-	-	-	1,238,614	4,527,532
	<u>\$ 196,879,570</u>	<u>\$ 9,793,858</u>	<u>\$ 567,994</u>	<u>\$ 207,241,422</u>	<u>\$ 84,110,843</u>	<u>\$ 4,547,865</u>	<u>\$ 567,994</u>	<u>\$ 89,226,702</u>	<u>\$ 118,014,720</u>	<u>\$ 112,768,727</u>

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

15. Accumulated Surplus

	<u>2022</u>	<u>2021</u>
Surplus		
Invested in tangible capital assets	\$ 118,014,720	\$ 112,768,727
General (see note (a) below)	10,014	10,014
Unfunded Liabilities		
Municipal debt	(13,589,480)	(14,766,130)
Accrued interest on long-term debt	(54,185)	(64,043)
Landfill closure and post-closure	(439,855)	(439,855)
Employee future benefits payable	(4,258,093)	(4,307,295)
Total surplus	<u>99,683,121</u>	<u>93,201,418</u>
Reserves		
Community improvement program	219,193	224,193
Infrastructure - capital	810,615	769,407
Kirkland District Health - Centre	34,192	45,442
Organization restructuring and efficiency	229,718	229,718
Other	138,726	145,722
Tax stabilization	1,161,000	1,161,000
Winter control stabilization	577,277	453,741
Working capital	6,976,956	4,910,947
Total Reserves	<u>10,147,677</u>	<u>7,940,170</u>
Reserve Funds		
Archer drive	1,156,942	249,912
Employees' accumulated sick leave	71,128	68,478
Health Unit	238,265	233,117
Kinross Park maintenance	10,164	7,792
Library - capital	8,864	8,721
Life cycle replacement	916,489	953,900
Parkland	102,197	99,989
Residential development	20,899	20,447
Wastewater capital projects	603,990	1,470,462
Waterworks capital projects	1,899,451	2,091,754
Total Reserve Funds	<u>5,028,389</u>	<u>5,204,572</u>
Total Reserves and Reserve Funds	<u>15,176,066</u>	<u>13,144,742</u>
Accumulated Surplus	<u><u>\$ 114,859,187</u></u>	<u><u>\$ 106,346,160</u></u>

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

15. Accumulated Surplus (Continued)

(a) General Surplus (Deficit):

The general surplus of \$10,014 (2021 - \$10,014) at the end of the year is comprised of the following:

	<u>2022</u>	<u>2021</u>
Opening balance	\$ 10,014	\$ (2,442,196)
Annual surplus	8,513,027	3,755,728
Transfer to reserves and reserve funds	(2,031,324)	-
Net change in tangible capital assets	(5,245,993)	(12,283)
Decrease in unfunded liabilities	<u>(1,235,710)</u>	<u>(1,291,235)</u>
Closing balance	<u>\$ 10,014</u>	<u>\$ 10,014</u>

16. Annexation

In 1982, the Municipality's annexation of two townships, Bernhardt and Morrisette, was approved by the Ontario Municipal Board, effective January 1, 1982. The method and amount of the tax levy with respect to these Townships received final approval in 1984 from the Ontario Municipal Board. Under the terms of this approval, the Townships are subject to a levy amounting to 100% of the education portion and 35% of the municipal portion of the tax rate as established by Council.

17. Contingencies

Legal Matters

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

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

18. Commitments

(a) Ontario Clean Water Agency ("OCWA")

The Municipality has entered into an agreement to have OCWA provide management, operation and maintenance services for the Kirkland Lake Water, Wastewater and Distribution and Collection Systems (Kirkland Lake Water Treatment Plant, Chaput Hughes Standpipe, Swastika Booster Station, Chaput Hughes Booster Station, five lift stations, Swastika Sewage Treatment Plant, Kirkland Lake Sewage Treatment Plant and Kirkland Lake Distribution System). The agreement that commenced on January 1, 2015 was in effect for five years and ended on December 31, 2019. It could then be renewed for successive two-year terms.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

18. Commitments (Continued)

Effective January 1, 2022, the Municipality renewed the agreement for an additional two-year period. Commitments are estimated at \$791,797 in 2023.

Included in the Consolidated Statement of Operations are the 2022 charges from OCWA in the amount of \$798,270 (2021 - \$1,027,980).

(b) O.P.P. Policing Contract

Effective January 1, 2019, the Municipality renewed its long-term contract with the Province of Ontario which will see the Province provide police services to the Municipality for a three-year period. For the year ended December 31, 2022, the Municipality paid \$2,716,222 (2021 - \$2,543,858) to the Province for policing costs.

Effective January 1, 2022, the Municipality executed an amending agreement for the provision of police services to the Town of Kirkland Lake for a term of one year. The commitment for 2023 is estimated at \$2,783,577.

(c) Teck Pioneer Residence and Kirkland and District Hospital

The Municipality is committed to reimbursing Kirkland and District Hospital for shared services related to dietary and laundry services and certain utilities at the Teck Pioneer Residence facility.

(d) Benefit Premium

The Municipality is a member of a healthcare insurance reciprocal in order to obtain reduced benefit premiums. Consequently, the Municipality is contingently liable for the obligations of the reciprocal. It is not possible at this time to determine the liability, if any, that may occur. Any liability resulting will be recorded when it becomes reasonably determinable.

(e) Northern Ontario Heritage Fund Corporation ("NOHFC")

The Municipality has entered into an agreement with NOHFC for the construction of an incubator facility located in the industrial mall.

The Municipality has received \$1,200,000 in grant money. It also has a \$600,000 liability to NOHFC and a receivable from a private enterprise for the same amount. The Municipality entered into a five-year lease agreement with the private enterprise. Payments commenced in March 2009 with a deferral of payments during the period June 2011 to January 2013. The agreement was amended in January of 2017 to continue deferring payments until June 30, 2017. As per an amendment made on December 4, 2018, payments resumed on January 1, 2019.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

18. Commitments (Continued)

In 2020, NOHFC offered repayment relief to the Municipality as a result of COVID-19. The loan will now mature in July 2023.

(f) Kirkland District Family Health Team ("KDFHT")

The Municipality has agreed to absorb one half of the annual operating deficit of the Kirkland District Family Health Team.

(g) Waste Collection, Landfill Operations and Recycling Contracts

Effective October 1, 2018, the Municipality entered into a five-year contract for waste collection, waste disposal/landfill operations and curbside recycling at a cost not to exceed \$4,964,446 plus HST.

In 2022, costs under this agreement were \$428,157 (2021 - \$404,647) for waste collection, \$428,157 (2021 - \$404,647) for landfill operations and \$188,664 (2021 - \$202,324) for recycling.

Commitments are estimated at \$788,078 for 2023 (ie. end of contract in September 2023).

(h) Construction In Progress

The Municipality has entered into various construction contracts in the year including the Wilson Avenue water and wastewater force main, arena upgrades, arena chiller and header replacement, civic project and asphalt paving of Young Avenue and Dixon Avenue for a total of approximately \$846,804. As at December 31, 2022, there was approximately \$220,901 of work remaining to be completed on these contracts.

19. Related Entities

(a) Kirkland and District Family Health Team ("KDFHT")

The Municipality has an economic interest in the KDFHT. It has agreed by contractual agreement to fund one half of the KDFHT's annual operating deficit. The current year's operating deficit is yet to be determined.

(b) Kirkland District Health Centre ("KDHC")

The Municipality has entered into a joint venture with the Kirkland and District Hospital. The Municipality owns 50% of the Kirkland District Health Centre. As such, the Municipality proportionately consolidates 50% of the assets, liabilities, revenues and expenses of this joint venture.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

19. Related Entities (Continued)

- (c) Town of Kirkland Lake Solar Inc.

The Municipality has an economic interest in The Town of Kirkland Lake Solar Inc. The Municipality owns 501 voting Class B Shares which represents 50.1% of the outstanding capital stock of the corporation.

20. Financial Instruments

- (a) Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents, taxes receivable, user charges receivable, accounts receivable and accounts payable and accrued liabilities approximate their fair value due to the short-term maturities of these instruments. The carrying amount of the long-term debt approximates fair value as the Municipality's current rate of borrowing for similar debt instruments of comparable maturity is not materially different.

- (b) Credit Risk

The Municipality does not have significant exposure to any individual or party due to the fact that municipalities can obtain liens on properties for any unpaid realty taxes. An allowance for doubtful accounts is established based upon factors surrounding the risk related to specific ratepayers, historical trends and other information. The Municipality has an allowance for doubtful taxes receivable account in the amount of \$500,000 (2021 - \$500,000), for accounts receivable in the amount of \$51,071 (2021 - \$84,053) and for user charges receivable in the amount of \$10,019 (2021 - \$31,393).

- (c) Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Municipality manages exposure through its normal operating and financing activities. The Municipality is exposed to interest rate risk primarily through its long-term debt (Note 11).

21. Contributions to Unconsolidated Joint Local Boards

Further to note 2(a)(iv), the following contributions were made by the Municipality to these boards:

	<u>2022</u>	<u>2021</u>
District of Timiskaming Social Services		
Administration Board ("DTSSAB")	\$ 1,633,645	\$ 1,599,850
Timiskaming Health Unit ("THU")	<u>375,052</u>	<u>367,698</u>
	<u>\$ 2,008,697</u>	<u>\$ 1,967,548</u>

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

22. Operations of School Boards

Further to note 2(a)(v), the taxation, other revenues, and expenses of the school boards are comprised of the following:

	<u>2022</u>	<u>2021</u>
Taxation and user charges	<u>\$ 1,684,913</u>	<u>\$ 1,317,393</u>
Total amounts received or receivable	1,684,913	1,317,393
Requisitions	<u>1,684,913</u>	<u>1,317,393</u>
	<u>\$ -</u>	<u>\$ -</u>

23. Subsequent Event

Effective March 1, 2023, the Municipality incorporated the Kirkland Lake Tourism Development Corporation (KLTDC), a wholly owned arm's length, non-share, not-for-profit corporation (Municipal Service Corporation or MSC) dedicated to promoting Kirkland Lake as a tourist destination and serve as an eligible tourism entity for the purposes of administering the Municipal Accommodations Tax. As at the year-end date, the KLTDC had no activity.

24. Trust Funds

Trust funds administered by the Municipality amounting to \$1,526,631 (2021 - \$1,521,841) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations. The trust funds are reported separately on the Town of Kirkland Lake's Trust Funds Statement of Continuity and Trust Funds Balance Sheet.

Municipal Corporation of the Town of Kirkland Lake

Notes to the Consolidated Financial Statements

December 31, 2022

25. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is developed in accordance with the provincially mandated funding model for municipalities and is used to manage program spending within the guidelines of the funding model. Given differences between the funding model and generally accepted accounting principles for local governments established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with the basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

	<u>2022</u>	<u>2021</u>
Budget By-law surplus for the year for water and wastewater	\$ 725,835	\$ -
Add: Acquisition of tangible capital assets	5,481,326	12,681,942
Municipal debt repaid	1,247,072	1,212,791
Less: Amortization of tangible capital assets	(4,547,865)	(4,356,571)
Municipal debt issued	(1,230,000)	-
Net contributions from reserves	<u>(1,598,212)</u>	<u>(1,551,203)</u>
Budget surplus per statement of operations and accumulated surplus	<u>\$ 78,156</u>	<u>\$ 7,986,959</u>

26. Comparative Figures

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

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

27. Segmented Information

	General Government and Other	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2022 Total
Revenues									
Net taxation	\$ 1,432,384	\$ 2,288,233	\$ 1,861,014	\$ 2,711,151	\$ 521,122	\$ 3,494,552	\$ 1,571,217	\$ 212,901	\$ 14,092,574
User charges	187,398	185,164	264,968	4,970,594	165,687	1,823,570	328,613	22,038	7,948,032
Government grants and transfers - Provincial	728,703	1,063,002	822,262	1,197,883	230,250	7,563,088	755,267	94,067	12,454,522
Government grants and transfers - Federal	2,100	-	6,300	-	4,200	-	61,266	895	74,761
Other	1,524,969	86,734	236,726	112,728	5,631	23,655	282,302	259,331	2,532,076
Total revenues	3,875,554	3,623,133	3,191,270	8,992,356	926,890	12,904,865	2,998,665	589,232	37,101,965
Expenses									
Salary, wages and employee benefits	2,053,212	2,527,041	2,091,960	1,043,751	114,669	6,657,192	1,861,832	324,650	16,674,307
Materials, contracted services, rents, and financial expenses	723,755	243,669	1,335,560	1,526,247	26,935	659,059	990,052	70,699	5,575,976
Interest on long term debt	-	-	6,883	1,422	-	138,076	419,002	7,992	573,375
Contracted services	286,588	2,885,673	212,693	1,879,912	9,706	726,444	59,308	53,215	6,113,539
Rents and financial expenses	7,560	920	172,795	53,488	-	8,611	12,641	921	256,936
Transfers to other governments and the public	468,068	-	-	-	1,162,947	377,682	-	7,000	2,015,697
Amortization	95,266	148,730	902,140	2,374,300	8,008	299,813	643,881	75,727	4,547,865
Total expenses	3,634,449	5,806,033	4,722,031	6,879,120	1,322,265	8,866,877	3,986,716	540,204	35,757,695
Annual surplus (deficit) before other	241,105	(2,182,900)	(1,530,761)	2,113,236	(395,375)	4,037,988	(988,051)	49,028	1,344,270
Capital									
Government grants and transfers related to capital - Provincial	-	-	-	3,463,701	-	-	228,005	-	3,691,706
Government grants and transfers related to capital - Federal	-	-	900,000	2,394,000	-	-	183,051	-	3,477,051
Annual surplus (deficit)	<u>\$ 241,105</u>	<u>\$ (2,182,900)</u>	<u>\$ (630,761)</u>	<u>\$ 7,970,937</u>	<u>\$ (395,375)</u>	<u>\$ 4,037,988</u>	<u>\$ (576,995)</u>	<u>\$ 49,028</u>	<u>\$ 8,513,027</u>

Municipal Corporation of the Town of Kirkland Lake
Notes to the Consolidated Financial Statements
December 31, 2022

27. Segmented Information (Continued)

	General Government and Other	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	2021 Total
Revenues									
Net taxation	\$ 925,867	\$ 1,629,842	\$ 1,537,485	\$ 2,471,158	\$ 416,613	\$ 2,529,319	\$ 1,334,614	\$ 225,543	\$ 11,070,441
User charges	57,350	138,589	121,331	4,891,930	168,692	2,024,187	180,878	24,413	7,607,370
Government grants and transfers - Provincial	548,874	990,201	876,822	1,409,291	231,606	6,601,283	837,024	126,952	11,622,053
Government grants and transfers - Federal	-	-	8,980	-	5,987	14,966	27,263	1,674	58,870
Other	485,621	187,453	8,415	58,936	18,707	24,669	203,126	251,502	1,238,429
Total revenues	2,017,712	2,946,085	2,553,033	8,831,315	841,605	11,194,424	2,582,905	630,084	31,597,163
Expenses									
Salary, wages and employee benefits	1,609,992	1,800,355	1,730,369	1,038,322	113,041	5,920,166	1,602,112	264,366	14,078,723
Materials, contracted services, rents, and financial expenses	14,378	187,366	1,082,953	1,236,501	31,641	595,591	902,606	67,411	4,118,447
Interest on long term debt	2,679	-	11,299	2,842	-	158,008	429,593	15,776	620,197
Contracted services	204,149	2,752,842	177,548	2,157,950	8,712	749,547	60,571	16,445	6,127,764
Rents and financial expenses	4,873	544	39,550	7,099	-	8,860	12,568	544	74,038
Transfers to other governments and the public	447,645	-	-	-	1,138,611	381,292	-	5,500	1,973,048
Amortization	67,380	123,595	868,402	2,249,359	6,821	297,718	674,805	68,491	4,356,571
Total expenses	2,351,096	4,864,702	3,910,121	6,692,073	1,298,826	8,111,182	3,682,255	438,533	31,348,788
Annual surplus (deficit) before other	(333,384)	(1,918,617)	(1,357,088)	2,139,242	(457,221)	3,083,242	(1,099,350)	191,551	248,375
Capital									
Government grants and transfers related to capital - Provincial	36,986	-	-	2,122,512	-	61,740	18,057	-	2,239,295
Government grants and transfers related to capital - Federal	-	-	-	1,161,228	-	-	106,830	-	1,268,058
Annual surplus (deficit)	\$ (296,398)	\$ (1,918,617)	\$ (1,357,088)	\$ 5,422,982	\$ (457,221)	\$ 3,144,982	\$ (974,463)	\$ 191,551	\$ 3,755,728

Municipal Corporation of the Town of Kirkland Lake
Summary of User Charges and Other Sources of Financing
December 31, 2022

	-----2022-----		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
User Charges			
Airport	\$ 86,500	\$ 174,585	\$ 85,204
Cemetery	130,800	163,887	166,928
Garbage disposal	350,000	433,963	439,282
General government	21,000	152,474	34,634
Library	4,856	7,528	5,328
Licenses and permits	191,500	135,098	142,340
Museum	21,700	36,227	18,180
Other	36,273	108,828	53,669
Recreation	264,975	284,858	157,068
Recycling	141,764	171,125	122,813
Roadways	20,758	90,383	27,901
Sanitary Sewers	1,822,538	1,775,914	1,784,754
Teck Pioneer Residence	2,044,042	1,823,570	2,024,187
Waterworks	<u>2,601,745</u>	<u>2,589,592</u>	<u>2,545,082</u>
	<u>\$ 7,738,451</u>	<u>\$ 7,948,032</u>	<u>\$ 7,607,370</u>
Other			
Capital recoveries	\$ -	\$ 208,678	\$ 6,386
Donations	49,270	49,993	54,819
Fines	10,250	11,137	7,799
Investment income	59,154	260,919	96,714
Other Townships	5,631	5,631	5,631
Penalties and interest	403,295	423,712	402,477
POA	50,000	-	103,352
Rents and concessions	502,739	595,332	497,699
Sale of land	<u>200,000</u>	<u>976,674</u>	<u>63,552</u>
	<u>\$ 1,280,339</u>	<u>\$ 2,532,076</u>	<u>\$ 1,238,429</u>

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

Municipal Corporation of the Town of Kirkland Lake
Schedule of Library Operations and Surplus
December 31, 2022

	-----2022-----		2021
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
Revenues			
Grants			
Ministry of Heritage, Sport, Tourism and Culture Industries	\$ 27,922	\$ 27,922	\$ 27,922
Municipal Corporation of the Town of Kirkland Lake	321,994	321,994	313,834
Special Grants			
Employment grants	6,500	-	7,481
Other revenues	<u>23,630</u>	<u>28,121</u>	<u>45,001</u>
Total revenues	<u>380,046</u>	<u>378,037</u>	<u>394,238</u>
Expenses			
Ball bequest	9,154	-	9,024
Books, cataloguing	12,800	13,906	13,024
Building repairs and maintenance	3,300	7,380	2,221
Contracted services	19,800	19,666	18,596
Insurance	4,547	4,547	4,357
Materials and supplies	8,050	13,990	4,277
Miscellaneous	2,490	2,543	895
Photocopier lease	3,100	1,946	3,302
Professional fees	4,700	1,679	4,605
Programming supplies	2,370	12,001	2,932
Records and periodicals	4,000	2,898	2,466
Salaries and wages	292,202	297,592	272,891
Utilities	<u>13,533</u>	<u>15,207</u>	<u>12,595</u>
Total expenses	<u>380,046</u>	<u>393,355</u>	<u>351,185</u>
Annual surplus (deficit)	-	(15,318)	43,053
Surplus, beginning of year	<u>56,820</u>	<u>56,820</u>	<u>13,767</u>
Surplus, end of year	<u>\$ 56,820</u>	<u>\$ 41,502</u>	<u>\$ 56,820</u>

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

**Municipal Corporation of the
Town of Kirkland Lake
(and its affiliated Boards)**

Trust Funds

Financial Report

December 31, 2022

Auditor's Report

Statement of Continuity 1

Statement of Financial Position 2

Notes to the Financial Statement 3-4

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Municipal Corporation of the Town of Kirkland Lake

Opinion

We have audited the financial statements of the Municipal Corporation of the Town of Kirkland Lake (and its affiliated Boards) Trust Funds (the "Trust Funds"), which comprise the statement of financial position as at December 31, 2022, and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Municipal Corporation of the Town of Kirkland Lake (and its affiliated Boards) Trust Funds for the year ended December 31, 2022 are prepared, in all material respects, in accordance with the disclosed basis of accounting in Note 2 to the financial statements.

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Trust Funds in reporting to the Municipal Corporation of the Town of Kirkland Lake. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Municipal Corporation of the Town of Kirkland Lake and should not be distributed to or used by parties other than the Municipal Corporation of the Town of Kirkland Lake. Our opinion is not modified in respect of this matter.

Independent Auditor's Report (continued)

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

Management is responsible for the preparation of these financial statements in accordance with the disclosed basis of accounting in Note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Trust Funds' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Independent Auditor's Report (continued)

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.

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

Sudbury, Ontario
May 21, 2024

Baker Tilly SNT LLP

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Municipal Corporation of the Town of Kirkland Lake (and its affiliated Boards)

Trust Funds

Statement of Continuity

For The Year Ended December 31, 2022

	Library Bequest Fund	Cemetery Perpetual Care Fund	Teck Pioneer Residence Trust	Canada Life Benefits Trust	2022	2021
Balance, beginning of year	\$ 332,886	\$ 1,019,407	\$ 10,062	\$ 159,486	\$ 1,521,841	\$ 1,631,689
Add:						
Deposits	-	-	5,421	951,002	956,423	673,326
Interest/Dividends earned	9,154	20,008	-	1,102	30,264	14,797
Monument maintenance fees	-	6,700	-	-	6,700	2,350
Plots and graves sold	-	35,307	-	-	35,307	14,822
	9,154	62,015	5,421	952,104	1,028,694	705,295
Less:						
Drawings of residents	-	-	6,398	-	6,398	4,875
Transfers to Canada Life	-	-	-	983,678	983,678	788,036
Transfers to Library Board/Municipality	9,154	24,674	-	-	33,828	22,232
	9,154	24,674	6,398	983,678	1,023,904	815,143
Balance, end of year	\$ 332,886	\$ 1,056,748	\$ 9,085	\$ 127,912	\$ 1,526,631	\$ 1,521,841

Approved by:

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

**Municipal Corporation of the Town of Kirkland Lake
(and its affiliated Boards)**

Trust Funds

Statement of Financial Position

December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial Assets		
Cash	\$ 212,206	\$ 221,298
Accounts receivable	1,017	1,644
Investments - Perpetual Care	915,740	897,188
Investments - May Ball Trust	332,886	332,886
Columbarium loan to Town of Kirkland Lake	62,175	66,845
Due from Town of Kirkland Lake	<u>2,607</u>	<u>1,980</u>
Total Financial Assets	<u>\$ 1,526,631</u>	<u>\$ 1,521,841</u>
Fund Balance		
Trust Fund Balance	<u>\$ 1,526,631</u>	<u>\$ 1,521,841</u>

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

**Municipal Corporation of the Town of Kirkland Lake
(and its affiliated Boards)
Trust Funds
Notes to the Financial Statement
December 31, 2022**

1. Nature of Operations

This financial information reflects the financial activity and financial position of funds held in trust for perpetual care of the cemetery, residents of the Teck Pioneer Residence, the Public Library Board and Canada Life Benefits (formerly known as Great West Life).

2. Accounting Policy

The financial information of the Trust Funds is the representation of management prepared in accordance with accounting principles considered appropriate for entities of this type. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgment and in the light of information available. The financial information has, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policy summarized below:

(a) Basis of Accounting

Receipts and disbursements on the Statement of Continuity are reported on the accrual basis of accounting with the exception of Teck Pioneer Residence deposits and drawings which are reported on the cash basis of accounting.

(b) Investments

All investments are recorded at fair market value.

3. Library Bequest Fund

In 1994, the Public Library Board of the Corporation of the Town of Kirkland Lake received \$332,886 from the Estate of May Alexandra Ball. The funds advanced to the Library are to be kept invested and the interest earned on these funds used as the Board shall decide from time to time will best serve the needs of the Library, with special emphasis on the purchase of new books.

On December 3, 2014, the Trust Fund was transferred, at an amount of \$332,886, into a 10 year non-cashable Guaranteed Interest Contract with an interest rate of 2.75%. Interest will be paid out annually on the anniversary date and will be used by the Library to purchase books.

The fair value of the investment as at December 31, 2022 was \$332,886 (2021 - \$332,886).

Municipal Corporation of the Town of Kirkland Lake (and its affiliated Boards)

Trust Funds

Notes to the Financial Statement

December 31, 2022

4. Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund, administered by the Municipality, is funded by the sale of cemetery plots and graves and by the collection of monument maintenance fees. Earnings derived from these funds are used to perform perpetual care maintenance at the Municipality's cemetery. The operations and investments of the Cemetery Perpetual Care Fund are undertaken by the Municipality in accordance with the regulations of the Cemeteries Act.

In 2014, a loan of \$100,000 was made to the Town of Kirkland Lake from the Cemetery Perpetual Care Fund in order for the Municipality to build a columbarium at the Kirkland Lake Cemetery. This loan was approved by the Cemeteries Regulation Unit of the Ministry of Consumer Services. As each niche is sold in the columbarium, \$291.90 of the fee charged is applied as a repayment of this interest free loan. The balance of the loan as at December 31, 2022 was \$65,678 (2021 - \$66,845).

5. Teck Pioneer Residence Trust Fund

The Teck Pioneer Residence Trust Fund represents funds held in trust by the Municipality for residents of Teck Pioneer Residence in Kirkland Lake, Ontario.

6. Canada Life Benefits Trust Fund (Formerly Known as Great West Life)

The Canada Life Benefits Trust Fund represents funds held in trust by the Municipality for its self-insured benefit plan, covering Health, Dental and Vision benefits.

REPORT TO COUNCIL

Meeting Date: 21/05/2024

Report Number: 2024-CORP-029

Presented by: Lloyd Crocker

Department: Corporate Services

REPORT TITLE

2023 Public Sector Accounting Board (PSAB) Reconciliation

RECOMMENDATION

BE IT RESOLVED THAT Report Number 2024-CORP-029 entitled “**2023 Public Sector Accounting Board (PSAB) Reconciliation**” be received.

INTRODUCTION

In 2009, the Public Sector Accounting Board (PSAB) introduced major revisions to the accounting standards whereby municipalities were required to move to a full accrual basis of financial statement reporting. The most notable change was the introduction of the requirement to report on Tangible Capital Assets (TCA's).

The new standards, however, do not require that budgets be prepared on the same basis. Like most municipalities, the Town of Kirkland Lake continues to prepare its budgets in a traditional format where revenues and expenses for budgets are balanced.

[Ontario Regulation 284/09](#) allows for the exclusion from the budgets of such items as amortization, post-employment benefits expenses, and solid waste landfill closure and post-closure costs.

DISCUSSION

When a municipality excludes all or a portion of these expenses from its budget, O. Reg. 284/09 requires the municipality to prepare a report about the excluded expenses and to adopt the report by resolution of Council.

DISCUSSION (CONTINUED)

In addition, the report must contain at least:

1. An estimate of the change in the accumulated surplus of the municipality to the end of the year resulting from the exclusion of any of the expenses mentioned above; and
2. An analysis of the estimated impact of the exclusion of any of the expenses mentioned above on future tangible capital asset funding requirements of the municipality.

In addition to the above-mentioned excluded expenses, the following items included in the cash-based budget are excluded from the PSAB full accrual budget:

- a) tangible capital asset acquisitions;
- b) long-term debt principal repayments;
- c) proceeds of long-term debt; and
- d) transfers to/from reserves and reserve funds.

Attachment 1 is a summary of the impact to the accumulated surplus after the above-mentioned adjustments are made to the 2023 budget. The adjustments convert the budget from the cash basis of accounting to the accrual method of accounting and results in an estimated increase in the accumulated surplus of \$8,769,335.00.

Explanations of the significant adjustments (which have been estimated) are as follows:

1. **Amortization Expense** – The Town's budget excludes amortization as it is a non-cash expense. The estimated 2023 amortization is \$4,500,000.00 based on existing assets and new assets anticipated in 2023. It does not include an estimate for assets not expected to be in service in 2023.
2. **Post-Employment Benefits Expenses** – The Town's accrued employee future benefits liability is expected to be \$3,996,200.00 on December 31, 2023. While the 2023 Budget includes estimates for post-employment benefits expected to be incurred in the current year for eligible retired employees, the expense related to future benefits is not recorded as it is a non-cash item. The amount of \$40,000.00 included in Attachment 1 is based on the projected liability for 2023.

DISCUSSION (CONTINUED)

3. **Solid Waste Landfill Closure and Post-Closure Expenses** – The Town’s solid waste landfill closure and post-closure liability on December 31, 2020, was \$479,855.00. At this time, there is no known change in the liability expected for 2023. Estimates for future contractual construction costs will be included in budgets when applicable.

OTHER ALTERNATIVES CONSIDERED

None.

FINANCIAL CONSIDERATIONS

There are no financial considerations in adopting this report.

ALIGNMENT TO CORPORATE STRATEGIC PLAN

Priorities:

- ☒ Service Excellence
- ☒ Vibrant & Prosperous Community
- ☒ Current Council's Operational Aims

Actions:

Service Excellence

- Develop long-term financial plans and budgets to ensure financial sustainability and value for money.

Vibrant & Prosperous Community

- Develop long-term financial plans and budgets to support the aim of being a vibrant and prosperous community.

Council Operational Aims:

Service Excellence

Financial Sustainability

- Long-term financial plans and budgets aligned with the Corporation’s vision and mission Increased and diversified revenue streams.



ACCESSIBILITY CONSIDERATIONS

Not Applicable.

CONCLUSION

Adoption of the Report, by resolution, is required under [Ontario Regulation 284/09](#) under the [Municipal Act](#), 2001, as amended.

CONSULTATIONS

Town of Kirkland Lake Senior Management Team

ATTACHMENTS

Attachment 1 – 2023 PSAB Reconciliation

2023 BUDGET RECONCILIATION - O. REG. 284/09

	2023
<u>Budgeted Revenues:</u>	
Operating	\$ 30,172,770
Capital	12,884,716
Waterworks	2,667,790
Wastewater	1,905,525
Less:	
Transfers from reserves and reserve funds	(1,749,592)
Proceeds of long-term debt	0
Proceeds on disposal of TCAs	0
<u>Total budgeted revenues</u>	<u>45,881,209</u>
<u>Budgeted Expenditures:</u>	
Operating	29,972,016
Capital	12,884,716
Waterworks	2,667,790
Wastewater	1,905,525
Less:	
Transfers to reserves and reserve funds	(743,388)
TCA additions	(12,884,716)
Long-term debt principal repayments	(1,100,069)
<u>Total budgeted expenditures</u>	<u>32,701,874</u>
<u>Annual surplus, before exclusions</u>	<u>13,179,335</u>
<u>Exclusions:</u>	
Amortization	(4,500,000)
Change in landfill closure liability	50,000
Change in unfunded post-employment benefits liability	40,000
<u>Annual surplus, after exclusions</u>	<u>\$ 8,769,335</u>

REPORT TO COUNCIL

Meeting Date: 21/05/2024

Report Number: 2024-CORP-027

Presented by: Shawn LaCarte

Department: Corporate Services

REPORT TITLE

Town Sponsorship Request – KLCC Grant Application to The Temiskaming Foundation

RECOMMENDATION

BE IT RESOLVED THAT Report Number 2024-CORP-027 entitled “**Town Sponsorship Request – KLCC Grant Application to The Temiskaming Foundation**” be received;

AND THAT Council approve the request from the Kirkland Lake Curling Club (KLCC) for The Corporation of the Town of Kirkland Lake to sponsor an application to the Temiskaming Foundation (TTF) for a grant in the sum of \$3,000.00 to support their Condenser Replacement Project;

AND THAT Council authorizes the Mayor and Municipal Clerk to sign a Sponsorship Agreement with the KLCC, as presented;

AND THAT Council authorizes the Treasurer to receive any funds granted by The Temiskaming Foundation, and to forward a donation of the same value to the KLCC;

AND FINALLY THAT an execution by-law be brought forward for three readings on June 4, 2024.

INTRODUCTION

The Kirkland Lake Curling Club (KLCC) has applied for a grant from The Temiskaming Foundation (TTF) and have requested that the Town sponsor their application. The Town would then accept the funds on their behalf and provide a donation to the organization for the same amount.

DISCUSSION

The KLCC has submitted an application (Attachment 1) to TTF for a \$3,000.00 grant to help with the purchase of a new condenser with a total cost of \$83,891.40. The KLCC has requested that the Town sponsor their application to ensure it meets the Temiskaming Foundation's eligibility criteria.

To qualify for TTF grants, applicants must be qualified donees under the *Income Tax Act* (effectively a charity). If the applicant is not a qualified donee, in this instance, the KLCC is not a qualified donee, then the Foundation is able to make a grant to a sponsor which is a registered charity or qualified donee provided the sponsor has a direct affiliation with the organization and the sponsor undertakes financial and legal responsibility for the project.

Municipalities frequently assume the sponsorship role for application purposes. The municipality demonstrates direct affiliation by providing a letter of support to the applicant and receiving the funds on behalf of the applicant.

The funds received by the municipality are offset by a donation from the municipality to the applicant of an amount equal to that being received from the Temiskaming Foundation.

In 2017, municipal officials confirmed that this process was acceptable to the Revenue Canada Charities Directorate.

The Town of Kirkland Lake has frequently partnered with local groups on Frog's Breath and TTF applications. It is currently the only way that many of these groups would be eligible; and the funding that comes in directly benefits the people of Kirkland Lake and visitors to the community.

To ensure all rules and regulations are adhered to, TTF will have the Sponsorship Agreement (Attachment 2) and the Confirmation Form (Attachment 3) signed by the appropriate parties. TTF also requires a final grant report be completed by the applicant to ensure the funds were used for the intended use.

Update on Charitable Sponsorship Policy

When the last request for a charitable sponsorship report was presented on August 15, 2023, Administration had indicated a Charitable Sponsorship Policy would be drafted and then presented at a future Council meeting. Not long after, Administration found the following Guidance under the Government Canada:

On June 23, 2022, *Budget Implementation Act*, 2022, No. 1 received Royal Assent. This change in legislation includes new rules that allow charities to make grants to non-qualified donees.

Administration decided to hold off on the Charitable Sponsorship Policy until further information was received on this legislation.

DISCUSSION (CONTINUED)

On December 19, 2023, the Canada Revenue Agency had posted new Guidance CG-032 - Registered charities making grants to non-qualified donees. Under the new guidance a registered charity can work directly with a non-qualified donee if the charity maintains direction and control of the activity. Under the guidance non-qualified donees would have to continue work with the Charity's cause or activity.

Unfortunately, from the research that Administration has completed it does not appear that the organizations that request sponsorship from the Town of Kirkland Lake are able to take advantage of the new guidance given the non-qualified donee will be using the funding for their organization's cause and not the Charity's cause.

The Chief Administrative Officer (CAO) had given Administration direction to prepare a report and policy to be presented to Council at a future meeting.

OTHER ALTERNATIVES CONSIDERED

Council may choose to deny the request from the KLCC. This is not the recommended option as the Town has historically assumed the sponsorship role and supported recreation and tourism in the community.

FINANCIAL CONSIDERATIONS

There are no financial implications as the grant received is immediately offset by a donation of an equivalent amount to the KLCC.

ALIGNMENT TO CORPORATE STRATEGIC PLAN

Priorities:

- ☒ Vibrant & Prosperous Community
- ☒ Current Council's Operational Aims



Actions:

Vibrant & Prosperous Community

- Prioritize the implementation of the economic development and tourism program to improve the local business climate and foster growth.

ALIGNMENT TO CORPORATE STRATEGIC PLAN (CONTINUED)

Council Operational Aims:

Service Excellence

Stakeholder Engagement

- Effective channels for two-way communication with stakeholders to understand their interests and concerns.

ACCESSIBILITY CONSIDERATIONS

Not Applicable.

CONCLUSION

Administration recommends that Council approve the request from the Kirkland Lake Curling Club for the Town to sponsor their funding application to the Temiskaming Foundation for a grant in the sum of \$3,000.00; and the Treasurer direct any funds received by the Town be forwarded as a donation of the same value to the KLCC.

CONSULTATIONS

Town of Kirkland Lake Senior Management Team
Executive Director, The Temiskaming Foundation
President, Kirkland Lake Curling Club

ATTACHMENTS

Attachment 1 – KLCC Application to The Temiskaming Foundation
Attachment 2 – Sponsorship Agreement
Attachment 3 – Confirmation Form

The Temiskaming Foundation
Box 1084 New LISKEARD ON P0J 1P0
Email: ttf@temiskamingfoundation.ca Tel: (705) 647-1055
KIRKLAND LAKE & AREA FUND GRANT APPLICATION FORM

Name of Organization: Kirkland Lake Curling Club

Address of Organization: 44 Water Lane, PO Box 934, Kirkland Lake ON P2N 3L1

Telephone Number: 705 567-4501

E-mail Address: todd.turner@dsb1.ca

Contact Person: Todd Turner

Charitable Registration Number: Town of Kirkland Lake's Charitable Number –
permission to use through Shawn LaCarte

Project Title: Condenser Replacement Project

Give a brief statement of the purpose of the project, its specific goals and how they are to be accomplished (attach a separate page if space is insufficient):

We are going to replace the condenser (which is part of the ice making plant) this coming summer (2024). Our club resides in an aging facility built in the early 1930's and is in need of service and repair. The current area of focus is to replace the existing condenser, which is a vital component in maintaining the ice surface, ensuring it stays frozen. The current condenser is over 25 years old, and is corroded and deteriorating, which is compromising the integrity of the rink. Over the past three seasons, the club has incurred over \$26,000 in repairs to the condenser. We believe that the unit will soon become unrepairable and therefore needs to be replaced immediately. This will allow the curling club to continue to make curling ice and will ensure that the facility remains open for all members of the community to continue to use for years to come.

Start Date of Project: July 2024

Duration of Project: approx. 2 weeks

Amount of Funds Requested: \$3,000

Estimated Total Budget of the Project: \$83,981.40

When are the Funds Required? July 2024

Please Attach a Proposed Budget for the Project – attached, also 2 quotes attached

What Recognition Will the Organization Be Able to Give the Kirkland Lake & Area Fund -The Temiskaming Foundation?

Signage at the club, acknowledgement on the KLCC Facebook page and Website, Media Release to local radio station (CJKL) and newspaper (Northern News)

Funding from Other sources? Yes

FOR OFFICE USE ONLY

Date Received: _____

Amount Approved: _____

Date Approved: _____

Cheque Number: _____

PROJECT BUDGET

Project Title: Kirkland Lake Curling Club Condenser Replacement

ESTIMATED EXPENSES

Replacing the Condenser \$74,320 + HST = \$83,981.60

- See attached Quote

TOTAL EXPENSES: \$83,981.60

ANTICIPATED REVENUES OR FUNDS FROM OTHER SOURCES

The following funding has been secured – amounts are promised to the club or are currently in the KLCC Fundraising Account:

Agnico Eagle Canada – Macassa Mine	\$20,000
Rotary Club – Kirkland Lake	\$ 5,000
Town of Kirkland Lake Community Improvement Plan	\$ 5,000
Legion Branch 87	\$ 1,000
Kirkland Lake Curling Club Fundraising	\$ 5,000

The Following funding has been applied for or is in the process of being applied for:

Alamos Gold – no response yet	\$50,000
Ontario Trillium Foundation (March 6 intake)	\$25,000
Frog's Breath Foundation (March 31 intake)	\$ 5,000

Amount Requested from the Kirkland Lake & Area Fund \$ 5,000

The Temiskaming Foundation

<u>TOTAL REVENUES</u>	<u>\$36,000 secured to date</u>
	\$85,000 still pending

Proposal for: Kirkland Lake Gold Curling Club



Prepared for:
Todd Turner
Kirkland Lake Gold Curling Club

Created by:
Darryl Sabourin, RSE
Northland Group of Companies
Sudbury, Ontario

02 / 26 / 2024



About Us

The Northland Group was created with the intention of delivering an unparalleled customer experience here in Northern Ontario. From the moment you contact us, we want you to see how much we appreciate your business and to feel how every decision we make as an organization is based on elevating your experience to the highest level. We aren't happy until you are.

Scope of Work

Direct Condenser Replacement

Northland is pleased to provide pricing to remove old condenser and to supply and install new direct replacement Condenser

- Order direct replacement condenser.
- Coordinate technicians, crane and replacement condenser to site.
- Shut down plant and lock out energy sources.
- Recover ammonia into recovery cylinders and store on site.
- Cut out condenser piping
- Set up crane and boom off existing condenser
- Supply and install new direct replacement condenser onto existing stand
- High pressure weld in ammonia piping
- Pressure test system with nitrogen and coordinate TSSA
- Pipe in water and drain lines to condenser
- Once pressure test complete. Remove nitrogen from system and evacuate system
- Charge up system with recovered ammonia
- Wire in fan motor and paint piping
- Startup ice plant and verify operations

Pricing

Northland Price: \$74,320.00 (HST Extra)

Price is valid for 30 days

EXCLUSIONS:

Anything not mentioned in quote



Dry operation Condenser (less stand)

- Order oversized dry operation condenser and oversized motor.
- Coordinate technicians, crane and dry operation condenser to site.
- Shut down plant and lock out energy sources.
- Recover ammonia into recovery cylinders and store on site.
- Cut out condenser piping
- Set up crane and boom off existing condenser
- Supply and install new Dry operation condenser (Less Stand)
- High pressure weld in ammonia piping
- Pressure test system with nitrogen and coordinate TSSA
- Pipe in water and drain lines to condenser
- Once pressure test complete. Remove nitrogen from system and evacuate system
- Charge up system with recovered ammonia
- Wire in fan motor and paint piping
- Startup ice plant and verify operations
- Clean job site

Pricing

Northland Price: \$105,637.50(HST Extra)

Price is valid for 30 days

EXCLUSIONS:

Design, Installation, build of the stand to mount new condenser



TOROMONT

CIMCO

Condenser Replacement Proposal for Kirkland Lake Curling Club

Prepared By:

Patrick McCarron
pmccarron@toromont.com

Prepared For:

Todd Turner,
22 Waterlink
Kirkland Lake, ON P2N 3L1
todd.turner@dsb1.ca

[Send.Date]

Option #1- Evapco LSC-36E

(Spec Below)

Evapco Option-Scope of Work

- CIMCO Engineer to review mechanical installation and submit to TSSA
- Pump Ammonia into existing chiller
- Disconnect existing condenser from existing piping
- Remove condenser from stand
- Crane new Evapco LSC-36E onto existing stand and secure
- Pipe in new condenser
- Attach to existing disconnect
- Pressure Test System as per TSSA requirements
- Evacuate system
- Paint all new connections to meet code
- Complete OEM Start up and commissioning process and fill out appropriate documentation
- Re-charge ammonia
- Ensure proper operation of new condenser
- Service Mechanics will follow all appropriate site specific safety requirements



Evapco Pricing

CIMCO Price: \$91,860.63 CAD (All Taxes Extra)

***Current lead time is 16 weeks upon release to production**

Prices are valid for 30 days from the date of quotation.

Taxes not included.

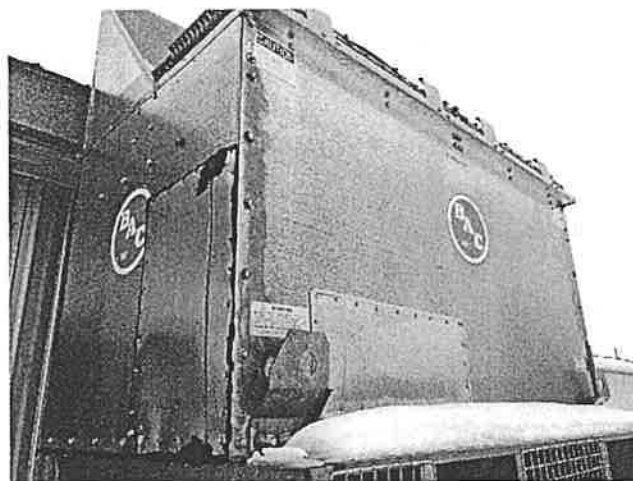
Standard Terms & Conditions apply.

***Please note- a 35% (of total price) down-payment will be required**

Option #2- BAC VC1-38

BAC Scope of Work

- CIMCO engineer to review mechanical installation and submit to TSSA
- Pump Ammonia into existing chiller.
- Disconnect, remove and dispose of existing condenser
- Install new condenser to match existing BAC VC1-38
 - R-717 refrigerant
 - 3 HP inverter duty premium efficiency, 575V/3PH/ 60HZ fan motor
 - G-235 galvanized construction
 - Standard black steel fan shaft
 - G-235 galvanized steel fan wheels
 - Oversized outlet for remote sump application
 - PVC fill and PVC drift eliminators
- Reconnect piping to new condenser
- Complete OEM Start up and commissioning process and fill out appropriate documentation
- Paint all new piping to meet code
- Attach to existing disconnect
- Pressure test system
- Re-charge Ammonia
- Test run new condenser to ensure proper operation
- Service Mechanics will follow all appropriate site specific safety requirements



BAC Pricing

CIMCO Price: \$106,009.00 CAD (All Taxes Extra)

Prices are valid for 30 days from the date of quotation.

Taxes not included.

Standard Terms & Conditions apply.

Price valid for 30 days with shipment within 3 months of expiry

Delivery is 16 weeks upon release to production.

***Please note- a 35% (of total price) down-payment will be required**

The Temiskaming Foundation Sponsorship Agreement

This **AGREEMENT** is made this _____ day of _____, 2024

BETWEEN: The Corporation of the Town of Kirkland Lake (the "Sponsor")

AND: Kirkland Lake Curling Club (the "Applicant")

WHEREAS:

- A.** The **Applicant** is a recipient of a grant from The Temiskaming Foundation's Kirkland Lake & Area Fund;
- B.** The **Applicant** is not a registered charity, and The Temiskaming Foundation may only consider such funding if the **Applicant** is able to obtain a sponsor which has an affiliation with the **Applicant** and which will undertake legal and financial responsibility for the Project;
- C.** The **Sponsor** is an eligible done as defined in the Income Tax Act (Canada) and is willing to undertake such responsibility.

THEREFORE THE SPONSOR AND THE APPLICANT AGREE AS FOLLOWS:

- 1. The **Sponsor** shall provide to the **Applicant** the funds for the purpose of carrying out their activities in the community and when the funds are received from The Temiskaming Foundation.
- 2. The **Sponsor** may withhold funds or decline to advance further installments or grants if the **Applicant** fails to comply with any of the terms of this Agreement.
- 3. The **Applicant** shall confirm receipt of the funding by completing the attached confirmation form and returning it to The Temiskaming Foundation acknowledging receipt of the grant and indicating how the grant was spent.
- 4. The **Applicant** shall maintain complete records of the use of funds it receives from the **Sponsor** and will provide copies of such records to the **Sponsor** if required.
- 5. The **Sponsor** may at any time give written notice to the **Applicant** at the address last known to the **Sponsor** that it is not satisfied with the use of the Funding or the application of the funding giving details of the matters with which it is concerned, and unless the **Sponsor** is satisfied within 7 days of giving such notice that the matters with which it is not satisfied have been satisfactorily corrected, may terminate the Agreement and return any funds remaining in its possession or control to The Temiskaming Foundation.
- 6. The **Applicant** shall indemnify and save harmless the **Sponsor** from any loss, claim, damage or other expenses it may suffer by reason of the conduct, negligence or omission of the **Applicant**.
- 7. The **Applicant** and the **Sponsor** acknowledge that as a condition of The Temiskaming Foundation providing the funding to the **Sponsor** as set forth in this Agreement, the **Sponsor** will provide The Temiskaming Foundation with its confirmation that it has some direct affiliation with the **Applicant** and has undertaken financial and legal responsibility for the granting.
- 8. This Agreement shall be governed by the law of Ontario.

IN WITNESS WHEREOF the parties have executed this Agreement effective the date first above written.

The Corporation of the Town of Kirland Lake

Per: _____
Authorized Signature

Per: _____
Authorized Signature

I/We have the authority to bind the Corporation

Kirkland Lake Curling Club

Per: _____
Authorized Signature

Per: _____
Authorized Signature

I/We have the authority to bind the Organization

The Temiskaming Foundation Grant Confirmation

Name of Recipient: Kirkland Lake Curling Club

Address: 44 Water Lane, PO Box 934, Kirkland Lake, ON P2N 2L1

Contact Person: Todd Turner

Purpose of grant: Condenser Replacement Project

Amount of funding: \$3000 (Kirkland Lake & Area Fund)

In consideration of the Municipality of Kirkland Lake acting as sponsor to enable Kirkland Lake Curling Club to receive funds from The Temiskaming Foundation, Kirkland Lake Curling Club confirms it shall:

- Use the funds for the purpose for which the donation is being made
- Keep records of the use of the funds
- Provide the Municipality of Kirkland Lake (can be done through The Temiskaming Foundation) with a report on the completion of the project for which the donation was made, including information on how the funds were expended
- Permit the Municipality of Kirkland Lake to inspect the project at such times that the sponsor deems appropriate
- Agree to indemnify the Municipality of Kirkland Lake from any loss, claim or damage or other expense it may suffer by reason of the conduct, negligence or omission of the Recipient

Signed at _____ this _____ day of _____, 20____.

Authorized signature

Please return to PO Box 1084, New Liskeard, ON P0J 1P0
or tff@temiskamingfoundation.ca

REPORT TO COUNCIL

Meeting Date: 14/03/2024

Report Number: 2024-CS-004

Presented by: Bonnie Sackrider

Department: Community Services

REPORT TITLE

Timiskaming District Community Safety and Well-Being Plan Update & Proposed 2024-2026 Memorandum of Agreement

RECOMMENDATION

BE IT RESOLVED THAT Report Number 2024-CS-004 entitled “**Timiskaming District Community Safety and Well-Being Plan Update & Proposed 2024-2026 Memorandum of Agreement**” be received;

AND THAT Council authorize the Mayor and Municipal Clerk to execute a Memorandum of Agreement between The Corporation of the Town of Kirkland Lake and the Timiskaming Health Unit (THU) for the performance of work as described in Section 7.0 identified in the Timiskaming District Community Safety and Well-Being (CSWB) for the period of August 1, 2024 to August 31, 2026;

AND THAT Council approve the supplemental contribution in the sum of \$7,195.00 being drawn from the Working Capital Reserve for the 2024-2025 implementation of Timiskaming District CSWB Plan;

AND THAT Council approve the annual contribution in the sum of \$25,519.00 from the Community Services Department’s portion of the 2025 Town Budget for the 2025-2026 implementation of the Timiskaming District CSWB Plan;

AND FINALLY THAT an execution by-law be brought forward for three readings on June 4, 2024.

INTRODUCTION

Community Safety and Well-Being (CSWB) Plans are mandated by the *Community Safety and Policing Act*, 2019 (formerly *Police Services Act*, 1990). Municipalities, in partnership with multi-sectoral advisory committees, are tasked with developing, adopting, and implementing these plans to address priority risks and ensure vulnerable populations receive appropriate support.

DISCUSSION

At its Regular Meeting held June 7, 2022, Council received a [Report](#) on the Timiskaming District CSWB Plan and resolved the following:

“Moved by: Councillor Eugene Ivanov

Seconded by: Councillor Casey Owens

BE IT RESOLVED THAT Report Number 2022-CS-009 entitled “Community Safety and Well-Being Plan Adoption” be received;

AND THAT the “Timiskaming District Community Safety and Well-Being Plan” as attached to the Report be adopted;

AND FINALLY THAT Council approve in principle an annual contribution for a Community Safety and Well-Being (CSWB) Plan resource based on the current apportionments by the District of Timiskaming Social Services Administration Board (DTSSAB), resulting in a district-wide funding approach.

CARRIED”

Subsequently, a [By-Law](#) authorizing the execution of a Memorandum of Agreement with the Timiskaming Health Unit was executed on March 7, 2023.

Most recently, on September 28, 2023 in the Town of Englehart, Mayors, Councillors and Staff of the 23 District municipalities, including the Municipality of Temagami, were invited to an in-person launch of the Plan. The launch included an overview of the CSWB origin, an introduction to the CSWB Plan, highlights of the local situation and discussion regarding local priorities and goals. A Steering Committee of representatives from municipalities and service agencies was struck, and Terms of Reference were agreed upon.

During the inaugural sessions of the Steering Committee, it became evident that the breadth of the Plan's objectives required a comprehensive approach. Recognizing the need for specialized expertise, the decision was made to establish distinct working groups. These groups, comprising seasoned professionals, were strategically formed to tackle key areas: Health and Well-Being, Housing, Community Safety, and the newly introduced Direct Action Response Team (DART), designed to swiftly address emergent challenges.

DISCUSSION (CONTINUED)

Representatives from the Town of Kirkland Lake hold pivotal roles within the Steering Committee, actively contributing to both the Health and Well-Being Working Group and the Housing Working Group. Their consistent presence at monthly meetings underscores the Town's commitment to the CSWB Plan initiative. Notably, in February of the current year, a six-month progress report was disseminated to all participating municipalities (Attachment 1), showcasing achieved milestones, and outlining goals of the Steering Committee.

On April 17, 2024, correspondence was received from Dr. Glenn Corneil, Acting Medical Officer of Health/CEO of the Timiskaming Health Unit, presenting a Memorandum of Agreement for a two (2) year period commencing August 1, 2024 and ending on August 31, 2026 (Attachment 2). This Agreement serves as a continuation of the commitment laid out in the April 2023 Memorandum of Agreement from the THU for the implementation of the Timiskaming District CSWB Plan.

OTHER ALTERNATIVES CONSIDERED

Council could choose not to accept the Memorandum of Agreement with the Board of Health for the Timiskaming Health Unit, and instead choose to self-fund the implementation of the Plan through hiring a dedicated individual to implement goal outcomes. This is not recommended since the current arrangement working with the municipalities in the District, provides a cost-effective method to fulfill Council's responsibility under the *Community Safety and Policing Act*, 2019.

FINANCIAL CONSIDERATIONS

The annual cost to the Town presented in the new Memorandum of Agreement is \$25,519.00. In 2024, \$18,609.00 was budgeted with the anticipation of funding being found for the remaining commitment. Administration recommends that the shortfall of \$7,195.00 be taken from the Working Capital Reserve.

It should be noted that in 2023 and in 2024, the Town of Kirkland Lake and the City of Temiskaming Shores presented a joint delegation to the Solicitor General's Office at the annual Rural Ontario Municipal Association (ROMA) Conference presenting a case for funding for a Lead to coordinate the Plan's implementation, as well as, annualized funding for implementation of aspects of the CSWB Plan. To date, provincial dollars have not been made available.

ALIGNMENT TO CORPORATE STRATEGIC PLAN

Priority:

- ☒ Vibrant & Prosperous Community
- ☒ Current Council's Operational Aims



Council Operational Aim:

- *Community Wellbeing*
- Continued support and participation in the implementation of the Community Safety and Wellbeing Plan.

ACCESSIBILITY CONSIDERATIONS

The CSWB Plan prioritizes inclusivity, ensuring accessibility for all residents, including the most vulnerable who may have unique needs.

CONCLUSION

The priority areas of focus for the CSWB Plan are as follows:

- i. Health and Well-Being
- ii. Housing
- iii. Employment and Economy
- iv. Addressing Poverty
- v. Community Safety
- vi. Environment and Sustainability

Collaboration with other municipalities and the Timiskaming Health Unit is essential for achieving the ambitious goals outlined in the Timiskaming District CSWB Plan. Continued support and investment are recommended to fulfill legislative obligations and promote community safety and well-being.

CONSULTATIONS

Town of Kirkland Lake Senior Management Team

ATTACHMENTS

Attachment 1 – Timiskaming CSWB Steering Committee 6-Month Report

Attachment 2 – Proposed 2024-2026 Memorandum of Agreement with THU

February
2024

“The Timiskaming Community Safety and Well-Being (CSWB) Committee is a multi-sectoral group representing 23 municipalities within Timiskaming District, including the municipality of Temagami.”



TIMISKAMING

SIX MONTH REPORT

CSWB GOALS:

Increasing access, lowering barriers, reducing crises, high quality health & wellbeing.

Greater housing inventory, more housing options, more pathways to housing, expanded shelter services.

Creating career pathways for local work opportunities, reducing skilled job vacancies and underemployment.

Addressing root causes of poverty, improving public transportation, reducing food insecurity.

Building sense of community around the environment, creating plans for mitigating climate change effects.

Increasing feelings of belonging and safety, ensuring access to justice, improving road safety.

Success of the CSWB to date:

Since adopting the CSWB Plan in 2022, the following has been accomplished:

Hired CSWB coordinator (June 2023)

Built district-wide capacity and established a steering committee and 4 working groups (September to October 2023)

Expressed advocacy to the Provincial Government for financial support of the implementation of Ontario CSWB Plans (November to January 2023)

Developed connections with 24 liaisons to organizations and programs outside the umbrella of the CSWB Committee (Ongoing 2024)

Held 18 meetings, engaged 12 exterior organizations, completed and supported 4 funding opportunity applications (Ongoing 2024)

What is the CSWB doing for our communities?

Health & Well-Being:

Goal: Linking municipalities to community health, and improving accessibility to health services.

In Action: Developing an effective service map for the health of our communities.

Housing & Homelessness:

Goal: Increasing the availability of housing options, and serving community members experiencing homelessness.

In Action: Addressing housing-related stigma in our communities.

Community Safety:

Goal: Increasing feelings of safety and belonging in our communities, ensuring accessible justice, and improving road safety for all Timiskaming residents.

In Action: Combining efforts with the Timiskaming Drug and Alcohol Strategy.

Direct Action Response Team (DART):

Goal: Addressing short-term initiatives and emerging issues in our communities.

In Action: Exploring opportunities for inter-municipality transportation.

April 17, 2024

District Municipalities
c/o Timiskaming Health Unit

Dear Head of Council/Chief Administrative Officer, Municipal Clerk,

Please find enclosed, an agreement with the Timiskaming Health Unit regarding **Municipal Community Safety and Well-Being Plan (CSWB)** for the period of August 1, 2024 to August 31, 2026.

This agreement is in follow-up to April 2023 Memorandum of Agreement from THU to heads of council for implementation of the Timiskaming CSWB Plan in keeping with legislative requirements for municipalities.

After the first year of implementation of the Timiskaming CSWB Plan, all municipalities have officially resolved to adopt the plan and have agreed in principle to contribute toward a district-wide funding approach for resources to support implementation of the plan based on sample apportionment allocation. The CSWB Steering Committee is proposing a 2-year service agreement, to facilitate coordinator recruitment and retention. The amount requested will not increase between years during the commitment period and municipalities will be billed twice per year.

The Timiskaming CSWB Committee offers a unique opportunity for all municipalities within the district to contribute to our collective safety and well-being. In the first year of implementation, the CSWB Committee has begun developing a database containing community safety and well-being resources, is working to address housing and homelessness related stigma in our communities and is exploring new opportunities for improved transit systems. Further commitment to this important work is needed to ensure success of these and more initiatives under the CSWB Plan.

To contribute to and gain from a district-wide funding approach to implementing the Timiskaming CSWB Plan, please fill out and sign the agreement at your earliest convenience and by June 21, 2024 and return to the attention of Rachelle Cote by email to coter@timiskaminghu.com or by fax at 705-647-5779.

Thank you for your interest in this community-based approach to address root causes of complex social issues through a collaborative approach to community safety and well-being.

If you have any questions, please contact Cameron Lamothe, lamothe@timiskaminghu.com at the Timiskaming Health Unit, 1-866-747-4305.

Sincerely,



Dr. Glenn Corneil, B.Sc., M.D., C.C.F.P., F.C.F.P.
Acting Medical Officer of Health/CEO

Copy to: Mark Stewart, CAO, DTSSAB



Timiskaming District
Community Safety Well-Being Plan Implementation

Memorandum of Agreement Between
The Board of Health for the Timiskaming Health Unit
and

(Municipality/Township/Town)

For
The performance of work described in
Section 7.0 Statement of Work

August 1, 2024 to August 31, 2026

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1.0 Title

Timiskaming District Community Safety Well-Being Plan Implementation

2.0 Background

Legislative Requirement

[The Community Safety and Policing Act, 2019, S.O. 2019, c. 1, Sched. 1 Part XVI](#) ([Appendix A](#)) mandates every municipality across Ontario to prepare and adopt a Community Safety and Well-being Plan (CSWB) by July 2021.

The aim of the CSWB Plan is to ensure all residents in the community feel safe, has a sense of belonging and can meet their needs for education, healthcare, food, housing, income, and social and cultural expression. See [Appendix B](#) for more detail.

Legislative Requirement

The legislative requirement includes the following steps:

1. Establish a Multi-Level Advisory Committee
2. Consultation
3. Outcomes Framework
4. Alignment with Police Service Board
5. Publish Completed Plan
6. Review Plan

The legislation for implementation indicates that the **Municipality is responsible** for the following:

- **Implementation** of the plan
- **Review** of the plan and **revisions**
- **Report** on outcomes

If a Municipality chooses not to comply with legislation, the Ministry has the power to appoint a well-being planner for the municipality, to work on implementation of the plan, review, and revisions. The municipality is required to pay the well-being planner's remuneration and expenses.

3.0 Current State in Timiskaming

Work completed to comply with legislative requirements in Timiskaming, including the municipality of Temagami, includes completion of steps 1 to 5. It is now time for implementation. The plan can be viewed [here](#) with information on the process to develop the plan in [Appendix C](#).

Based on input during the plan development process, LBCG Consulting for Impact, who completed the Plan, recommended that a **Plan Lead** be established to coordinate the plan's implementation. *This would ensure dedicated resources to support municipalities with implementation, monitoring and evaluation of the plan overseen by a senior leader in the host organization with direction from an established Steering Committee governance model.*

It was proposed by LBCG Consulting for Impact, that the necessary funds to support this added organizational capacity would be made possible through the municipalities by contributing the funding based on apportionments. Sample overall budget totals and corresponding apportionment amounts were presented.

The majority of municipalities in Timiskaming (including the municipality of Temagami) passed resolutions to support in principle, the allocation of funds for the next required step of implementation. The priorities to be addressed through the CSWB Plan are significant. This MOA outlines how committed community partners will work together for healthy, safe, equitable communities for all.

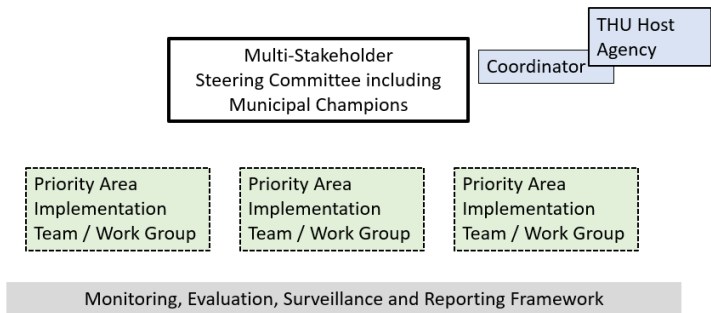
4.0 Definitions

Board of Health for the Timiskaming Health Unit herein referred to as Timiskaming Health Unit (THU)

Coordinator refers to a staff position who will support local CSWB Plan implementation per the direction of a Steering Committee and with Supervision host agency support of Timiskaming health Unit.

5.0 Principles

Proposed Governance Structure



6.0 Responsibilities

Responsibilities of Coordinator

See Statement of Work section 5.0.

Responsibilities of Municipality

As requested, provide direction, input and support to CSWB Plan implementation, monitoring,

evaluation and reporting.

Select municipalities may contribute to Coordinator hiring and any performance evaluation processes.

Provide funding per apportionment.

Responsibility of Timiskaming Health Unit

Support the recruitment and selection of CSWB Plan Coordinator.

Provide supervisory oversight for the CSWB Plan Coordinator.

Invoice municipalities and maintain financial records.

7.0 Statement of Work

Part of the implementation of the Timiskaming CSWB Plan will be determining how to best operationalize this work. Clear roles, responsibilities, processes, practices, and concrete action plans will need to be designed. Monitoring and assessment of progress and impact will also be a crucial component of implementation. Other emerging priorities may also be considered through implementation planning. The coordinator will support the Steering Committee in achieving the following:

Deliverables

THU Management

- Create job posting, hire and onboard Coordinator.
- Supervise Coordinator, ensure performance feedback and evaluation.

Coordinator to support the following:

- Operation of the CSWB Steering Committee with representative sample of municipal leadership to provide direction for the deliverables below.
- Review and confirm Terms of Reference for steering committee and implementation teams/working groups outlining agreed upon principles, shared goals and roles.
- Considering available evidence, and implementation strategies required, confirm the priorities, goals, actions and scope of work.
- Engage community partners and people with lived experience and those who experience marginalization relevant to the priority area to inform the development of the strategies (policies, actions) in each area. Type of engagement will depend on funding available.
- Review and confirm implementation plans for the strategies in each area which clearly identifies roles, responsibilities, timelines, reporting relationships and requirements.
- Establish performance indicators.
- Monitor the actions identified in the implementation plan, whether it is the creation, expansion and/or coordination of programs, training, services, campaigns, etc.
- Monitor opportunities for funding and support grant applications.
- Report on progress with a public facing report.
- Four formal progress reports to municipal funders synchronous with invoicing: August 2024, February 2025, August 2025, February 2026.

8.0 Term

24 months (August 1, 2024 to August 31, 2026)

9.0 Termination / Suspension Clause

This MOA will remain in effect until August 31, 2026, unless it is terminated as provided in this MOU or amended in writing by a subsequent agreement executed by the parties' authorized representatives. This MOU may be cancelled upon 30 calendar days written notice by either the municipality or the THU.

10.0 Amendments

The Parties agree that this MOA shall not be altered or amended without the written mutual consent of both the Municipality and Timiskaming Health Unit.

11.0 Accounts and Audits

Timiskaming Health Unit shall keep proper accounts and records of the cost of the work and all expenditures or commitments made.

12.0 Budget Apportionment per Municipality

Based on budget estimate of need for minimum of \$100,000 total per year for the 2024-2025, and 2025-2026 funding years, the following amounts were calculated using THU apportionment percentages for municipalities.

2024 Municipal Apportionment (CSWB)					
3554	Timiskaming	District	2022 Population	%	2024 Levy
3554036	ARMSTRONG	TOWNSHIP	962	3.83%	\$3,827
3554032	BRETHOUR	TOWNSHIP	85	0.34%	\$338
3554029	CASEY	TOWNSHIP	323	1.28%	\$1,285
3554054	CHAMBERLAIN	TOWNSHIP	264	1.05%	\$1,050
3554044	CHARLTON & DACK	MUNICIPALITY	506	2.01%	\$2,013
3554008	COBALT	TOWN	915	3.64%	\$3,640
3554001	COLEMAN	TOWNSHIP	528	2.10%	\$2,100
3554052	ENGLEHART	TOWN	1236	4.92%	\$4,917
3554049	EVANTUREL	TOWNSHIP	402	1.60%	\$1,599
3554066	GAUTHIER	TOWNSHIP	105	0.42%	\$418
3554026	HARLEY	TOWNSHIP	409	1.63%	\$1,627
3554014	HARRIS	TOWNSHIP	417	1.66%	\$1,659
3554034	HILLIARD	TOWNSHIP	177	0.70%	\$704
3554021	HUDSON	TOWNSHIP	415	1.65%	\$1,651
3554042	JAMES	TOWNSHIP	331	1.32%	\$1,317
3554024	KERNS	TOWNSHIP	266	1.06%	\$1,058
3554068	KIRKLAND LAKE	TOWN	6415	25.52%	\$25,519
3554062	LARDER LAKE	TOWNSHIP	678	2.70%	\$2,697
3554006	LATCHFORD	TOWN	320	1.27%	\$1,273
3554056	MATACHEWAN	TOWNSHIP	275	1.09%	\$1,094
3554058	MCGARRY	TOWNSHIP	558	2.22%	\$2,220
3548069	TEMAGAMI	MUNICIPALITY	815	3.24%	\$3,242
3554020	TEMISKAMING SHORES	CITY	8671	34.49%	\$34,494
3554038	THORNLOE	VILLAGE	65	0.26%	\$259
3554091	TIMIS., UNORGANIZED, EAST PART	UNORGANIZED			
3554094	TIMIS. , UNORGANIZED, WEST PART	UNORGANIZED			
			25138		\$100,000
	Per Capita	25138			\$3.98

13.0 Overall Budget

Approximate budget. FTE and operating dollars may need to be adjusted based on final municipal contribution.

	2024-2025 Budget
Salary and Benefits – 1.0 FTE Contract Coordinator	\$85,200
Operations such as Coordinator travel, communication dollars, translation, etc are yet TBD*	\$2,700
Admin (overhead costs to support and supervise the Coordinator)	\$12,000
Total Budget	\$99,900

	2025-2026 Budget
--	------------------

Salary and Benefits – 1.0 FTE Contract Coordinator	\$85,200
Operations such as Coordinator travel, communication dollars, translation, etc are yet TBD*	\$2,700
Admin (overhead costs to support and supervise the Coordinator)	\$12,000
Total Budget	\$99,900

14.0 Process for invoicing

THU will invoice municipalities in four installments August of 2024, February and August of 2025, and February of 2026.

15.0 Name of MOA Contacts and MOA Signatures of Agreement

Name and title of signing authority:

Timiskaming Health

Name: _____

Title: _____

Signature: _____

Date: _____

Municipality

Name: _____

Title: _____

Signature: _____

Date: _____

Appendix A

Community Safety And Well-Being Plans Legislation

PART XVI COMMUNITY SAFETY AND WELL-BEING PLANS

PREPARATION AND ADOPTION

Municipal community safety and well-being plan

248 (1) Every municipality shall prepare and, by resolution, adopt a community safety and well-being plan.

May be prepared individually or jointly

(2) The community safety and well-being plan may be prepared by the municipality individually or jointly in consultation with other municipalities or band councils.

First community safety and well-being plan

(3) A municipality must prepare and adopt its first community safety and well-being plan before the second anniversary of the day on which this section began applying to the municipality.

Transition

(4) Every community safety and well-being plan prepared and adopted under the *Police Services Act* before it was repealed shall be deemed to have been prepared and adopted under this Act.

Same, deemed compliance

(5) The Minister may deem a community safety and well-being plan to have met all of the requirements in section 250 if,

- (a) consultations to develop the plan were completed before January 1, 2019; and
- (b) in the Minister's opinion, the consultations substantially complied with the obligations set out in section 250.

Same, time limit

(6) If a municipality was required to prepare and adopt a community safety and well-being plan under section 143 of the *Police Services Act* but no plan was prepared and adopted before that Act was repealed, the two-year period under subsection (3) shall begin on the day section 143 of the *Police Services Act* first began applying to the municipality.

First Nation community safety and well-being plan

249 (1) A band council of a First Nation may prepare and adopt a community safety and well-being plan.

May be prepared individually or jointly

(2) The community safety and well-being plan may be prepared by the band council individually or jointly in consultation with other band councils or municipalities.

Preparation of plan by municipality

250 (1) A municipality that prepares a community safety and well-being plan shall establish an advisory committee.

Joint preparation of plan

(2) Despite subsection (1), a group of municipalities that are jointly preparing a community safety and well-being plan shall jointly establish and consult with a single advisory committee.

Membership of committee

(3) The advisory committee must, at a minimum, consist of the following members:

- 1. A person who represents,

- i. a local health integration network for a geographic area in which the municipality is located, as determined under the *Local Health System Integration Act, 2006*, or
 - ii. an entity that provides services to improve the physical or mental health of individuals in the community or communities.
2. A person who represents an entity that provides educational services in the municipality.
 3. A person who represents an entity that provides community or social services in the municipality, if there is such an entity.
 4. A person who represents an entity that provides community or social services to children or youth in the municipality, if there is such an entity.
 5. A person who represents an entity that provides custodial services to children or youth in the municipality, if there is such an entity.
 6. An employee of the municipality or a member of the municipal council.
 7. A person who represents the police service board or, if there is no police service board, the commander of the detachment of the Ontario Provincial Police that provides policing in the area or his or her delegate.
 8. A chief of police of a police service that provides policing in the area or his or her delegate.
 9. Any other person prescribed by the Minister.

Single individual may meet multiple requirements

- (4) A single individual may satisfy the requirements set out in multiple paragraphs of subsection (3).

Same, joint plans

- (5) If the community safety and well-being plan is prepared by a group of municipalities or band councils,
 - (a) the members of the advisory committee shall be appointed by agreement of the participating municipalities and band councils; and
 - (b) the provisions of this Act that apply to community safety and well-being plans apply, with necessary modifications, to joint community safety and well-being plans.

Considerations

- (6) In appointing the members of the advisory committee, the municipality or municipalities shall consider the need to ensure that advisory committee is representative of the municipality or municipalities, having regard for the diversity of the population in the municipality or municipalities.

Consultations

- (7) In preparing a community safety and well-being plan, the municipality or municipalities shall,
 - (a) consult with the advisory committee;
 - (b) consult with members of the public, including youth, individuals who have received or are receiving mental health or addictions services, members of racialized groups and of First Nation, Inuit and Métis communities, in the municipality or municipalities and, in the case of a joint plan with a First Nation, in the First Nation reserve;
 - (c) consult with community organizations, including First Nation, Inuit and Métis organizations and community organizations that represent youth or members of racialized groups, in the municipality or municipalities and, in the case of a joint plan with a First Nation, in the First Nation reserve; and
 - (d) comply with any consultation requirements that may be prescribed by the Minister.

Use of information

- (8) In preparing a community safety and well-being plan, the municipality or municipalities shall consider available information related to crime, victimization, addiction, drug overdose, suicide and any other risk factors prescribed by the Minister, including statistical information from Statistics Canada or other sources, in addition to the information obtained through its consultations.

Other prescribed requirements

- (9) The municipality or municipalities shall meet the requirements prescribed by the Minister, if any, in preparing their community safety and well-being plan.

Transition

(10) A community safety and well-being plan that was adopted in accordance with this section, as it read at the time, continues to be valid despite any intervening changes to this section.

Content of community safety and well-being plan

251 A community safety and well-being plan shall,

- (a) identify risk factors in the municipality or First Nation, including, without limitation, systemic discrimination and other social factors that contribute to crime, victimization, addiction, drug overdose and suicide and any other risk factors prescribed by the Minister;
- (b) identify which risk factors the municipality or First Nation will treat as a priority to reduce;
- (c) identify strategies to reduce the prioritized risk factors, including providing new services, changing existing services, improving the integration of existing services or coordinating existing services in a different way;
- (d) set out measurable outcomes that the strategies are intended to produce;
- (e) address any other issues that may be prescribed by the Minister; and
- (f) contain any other information that may be prescribed by the Minister.

Publication of community safety and well-being plan

252 A municipality that has adopted a community safety and well-being plan shall publish it on the Internet in accordance with the regulations made by the Minister, if any.

Implementation of community safety and well-being plan

253 A municipality that has adopted a community safety and well-being plan shall take any actions that the plan requires it to take and shall encourage and assist other entities to take any actions the plan requires those entities to take.

REPORTING AND REVISION

Monitoring, evaluating and reporting

254 (1) A municipality that has adopted a community safety and well-being plan shall, in accordance with the regulations made by the Minister, if any, monitor, evaluate and report on the effect the plan is having, if any, on reducing the prioritized risk factors.

Publication

(2) The reports referred to in subsection (1) shall be published on the Internet in accordance with the regulations made by the Minister, if any.

Revision by municipality

255 (1) A municipality that has adopted a community safety and well-being plan shall review and, if appropriate, revise the plan within the period prescribed by the Minister.

Revision by band council

(2) A band council that has adopted a community safety and well-being plan may review and, if appropriate, revise the plan within the period prescribed by the Minister.

Process for revision

(3) Sections 250 to 252 apply, with necessary modifications, to the revision of a community safety and well-being plan.

MISCELLANEOUS

Information to Minister

256 (1) Every municipality shall provide the Minister with any information prescribed by the Minister respecting,

- (a) the municipality's community safety and well-being plan, including the preparation, adoption or implementation of the plan;
- (b) any outcomes from the municipality's community safety and well-being plan; and
- (c) any other matter prescribed by the Minister related to the community safety and well-being plan.

Time to comply

- (2) The municipality shall provide the information within the period prescribed by the Minister.

No personal information

- (3) Personal information cannot be prescribed for the purposes of this section.

Community safety and well-being planner

257 (1) The Minister may appoint a person as a community safety and well-being planner for a municipality if, in the Minister's opinion, the municipality has intentionally and repeatedly failed to comply with one of its obligations under this Part, other than section 253.

Notice of appointment

- (2) The Minister shall give the municipality at least 30 days' notice before appointing the community safety and well-being planner.

Term of office

- (3) The appointment of a community safety and well-being planner is valid until terminated by order of the Minister.

Powers of planner

- (4) Unless the appointment provides otherwise, a community safety and well-being planner has the right to exercise any powers of the municipality that are necessary to prepare a community safety and well-being plan that the municipality could adopt.

Same

- (5) The Minister may specify the powers and duties of a community safety and well-being planner appointed under this section and the terms and conditions governing those powers and duties.

Right of access

- (6) A community safety and well-being planner appointed for a municipality has the same rights as the municipal council in respect of the documents, records and information of the municipality.

Minister's directions

- (7) The Minister may issue directions to a community safety and well-being planner with regard to any matter within the jurisdiction of the planner.

Directions to be followed

- (8) A community safety and well-being planner shall carry out every direction of the Minister.

Report to Minister

- (9) A community safety and well-being planner shall report to the Minister as required by the Minister.

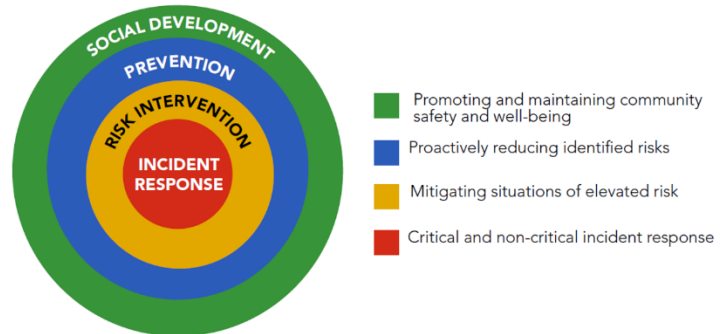
Municipality to pay costs

- (10) The municipality shall pay the community safety and well-being planner's remuneration and expenses as set out in the regulations made by the Minister.

Appendix B

The aim of the CSWB Plan is to ensure all residents in the community feel safe, has a sense of belonging and can meet their needs for education, healthcare, food, housing, income, and social and cultural expression.

CSWB plans support safe and healthy communities through a community-based approach to address root causes of complex social issues. Planning seeks to achieve a proactive, balanced and collaborative approach to community safety and well-being across four key areas: social development, prevention, risk intervention, and incident response. See below for more detail.



Source: [Community safety and well-being planning framework: Booklet 3 - A shared commitment in Ontario \(2021\)](#) Accessed February 2023.

Domains of the [Community Safety and Well-Being Planning Framework](#)

Social Development (Upstream)

- Social development requires long-term, multi-disciplinary efforts and investments to improve the social determinants of health and thereby reduce the probability of harm and victimization. Appropriate investment in social development will experience the social benefits of addressing root causes of crime and disorder.

Prevention (Midstream)

- Prevention involves proactively implementing evidence-based situational measures, policies or programs to reduce locally identified priority risks to community safety and well-being before they result in crime, victimization and/or harm.
- Opportunities to learn from prevention efforts can advise on strategic investment in social development.

Risk Intervention (Downstream)

- Risk intervention involves multiple sectors working together to address and/or interrupt escalating situations where there is an elevated risk of harm
- What is learned by mobilizing risk intervention can inform how investments and strategies are deployed in the prevention and social development areas.

Incident Response

- Immediate and reactionary responses that may involve a sense of urgency in response to crime or safety.
- Initiatives in this area alone cannot be relied upon to increase community safety and well-being.

Appendix C

Development of the Timiskaming CSWB Plan

In 2021 Timiskaming municipalities, including the municipality of Temagami, collectively engaged DTSSAB in a funding agreement to develop a Community Safety & Well-being Plan (CSWB) as mandated under the Police Services Act.

A Steering Committee was established and LBCG Consulting for Impact was hired to facilitate the creation of a CSWB plan based on research, local data, and input from system leaders, community stakeholders and the public.

A larger Advisory committee was established in July of 2021 to assist with assessing the needs and assets across diverse municipalities in Timiskaming and identifying what strengths and efforts to build on to address gaps. This included integrating findings from a community survey developed to inform a local CSWB PLAN.

Project Process



In May of 2022, Timiskaming municipalities received a presentation on the draft plan with an opportunity to provide feedback. The presentation included next step recommendations given that the creation of the plan is the beginning of a collective path towards improving safety and well-being in the area. The presentation and CSWB Plan document underscored that the Plan was developed with the intent that all 23 municipalities in the Timiskaming District and the Municipality of Temagami municipalities would accept and adopt this plan and work collaboratively to achieve its goals.

Given that the development of a CSWB Plan is only a starting point. The priorities identified in a CSWB Plan require coordinated action across sectors and partner groups. Based on input through the development process, LBCG Consulting for Impact recommended that a Plan Lead be established to coordinate the plan’s implementation. This would ensure dedicated resources to support municipalities with implementation, monitoring and evaluation of the plan overseen by a senior leader in the host organization with direction from an established Steering Committee governance model. The necessary funds to support this added organizational capacity would be made possible through the municipalities by contributing the funding based on apportionments.

LBCG Consulting for Impact also noted that as things evolve and the plan matures, there is opportunity to adjust the scope of goals and activities. The CSWB Plan itself will be important for shared district planning between community partners and informing the community at large of the way forward. Collectively, for the CSWB Plan to be a successful living document, it will serve to assist in improving the coordination of services, collaboration, information sharing, advocacy and partnerships among local government, agencies, and organizations, and ultimately improving the quality of life for Timiskaming District’s residents.

In presenting the plan, municipalities were asked to prepare a Report to Council that puts forth a motion to council for its adoption and support in principle of funding its’ implementation based on sample apportionment amounts provided (see appendix D).

In June, DTSSAB sent municipalities an email package with the final CSWB Plan as well as supporting documents such as an Excel table outlining the various high and low allotment costs for each municipality based on the initial high level budget estimate of a district-wide funding approach to the plan.

In October of 2022, correspondence was sent to heads of council received from DTSSAB reiterating the CSWB Plan status and next steps with respect to municipal adoption and funding for implementation. This correspondence indicated that Timiskaming Health Unit would assume the point of contact and coordination of next steps for implementation (see Appendix E).

Appendix D

Proposed Motion to Adopt and support the Timiskaming District CSWB Plan

BE IT RESOLVED That the “Timiskaming District Community Safety and Well-Being Plan” attached to the Report to Council be adopted, and

That the Town of XXX approve in principle a contribution for a Community Safety and Well-being (CSWB) Plan resource based on the current apportionments by the District of Timiskaming Social Services Administration Board (DTSSAB), resulting in a district-wide funding approach.

Estimated High-level Budget

- We are asking that you **accept in principle** these types of anticipated costs for the implementation of the CSWB Plan.
 - By **properly resourcing the plan** then we will set it up for success and achieve the impact it aspires to.
 - A **detailed budget will be forthcoming** from the confirmed Plan Lead before fully actioning the implementation.
 - Anticipating that implementation actions will likely not be started in earnest until the fall the annual contributions would be **prorated** (e.g. 1/3 - 1/4) for the 2022 budget.
- Based on the current district apportionment structure used by the DTSSAB, the following costs would be funded through a district wide approach:
 - CSWB Plan coordinator resource (0.5- 1 FTE): \$40,000 - \$80,000
 - CSWB Plan leadership role (e.g. chair) (0.1- 0.2 FTE): \$11,000 - \$22,000
 - CSWB Plan operating budget: \$20,000
 - CSWB Plan Lead organization’s overhead costs: \$10,000

Estimated annual total: \$81,000 - \$132,000

Appendix E

DTSSAB Correspondence to Heads of Council re: CSWB Plan October 2022



District of Timiskaming Social Services Administration Board
Conseil d'administration des services sociaux du district de Timiskaming

2022/10/31

Dear Head of Council/Chief Administrative
Officer/Municipal Clerk:



As per the requirement under the Ministry of the Solicitor General, all municipalities were charged with the creation and implementation of a Community Safety and Well-Being (CSWB) Plan. Please see a link below to the Ontario government's details and support on the subject:

<https://www.ontario.ca/document/community-safety-and-well-being-planning-framework-booklet-3-shared-commitment-ontario/message-deputy-minister-community-safety-behalf-deputy>

At the request of municipalities, as reflected in the resolutions passed at their respective councils, a steering and advisory committee was created and the District of Timiskaming Social Services Administration Board (DTSSAB) contracted LBCG Consultants to draft the district-wide Community Safety and Well-Being Plan. The Plan has since been presented to municipalities, to a meeting of district-wide Clerks, and the respective invoices distributed. The Plan, the municipality briefing, and the presentation are attached to this correspondence for your information. The accomplishment of these milestones indicates the completion of the DTSSAB's role in the creation of a district-wide Community Safety Well-Being Plan.

For the next phase, the Timiskaming Health Unit (THU) will be stepping into the role of point of contact. This transition speaks to the wealth of crossover between the Timiskaming Health Unit's objectives and those of the CSWB Plan.

The responsibility of the implementation of the Community Safety Well-Being Plan resides with each municipality. The Timiskaming Health Unit will move forward with those municipalities who have approved the plan at council and the contribution to the implementation of the plan in principle.

The DTSSAB appreciated the opportunity to collaborate with the steering and advisory committee in the creation of the CSWB Plan and looks forward to supporting its implementation across the district as a community partner.

Sincerely,

Chief Administrative Officer
District of Timiskaming Social Services Administration Board

PO Box 6006/CP 6006
290 Armstrong St./290, rue Armstrong
New Liskeard ON P0J 1P0

Phone/Téléphone: 705-647-7447
1-800-627-2944
Fax/Télécoeur: 705-647-5267

PO Box 310/ CP 310
29 Duncan Ave. N/29, ave Duncan N
Kirkland Lake ON P2N 3H7

Phone/Téléphone: 705-567-9366
1-888-544-5555
Fax/Télécoeur: 705-567-9492

**OFFICE OF THE MAYOR
TOWN OF KIRKLAND LAKE, ONTARIO
PROCLAMATION**

PRIDE MONTH

~ June 2024 ~

WHEREAS June is celebrated as Pride Month in Canada and globally, highlighting the importance of embracing diversity, fostering inclusion, and acknowledging the significant social, economic, and cultural contributions of 2SLGBTQI+ individuals in our communities;

AND WHEREAS during Pride Month, we honour the remarkable courage and resilience demonstrated by 2SLGBTQI+ people across Canada and recommit our efforts to preventing discrimination and advancing inclusion and acceptance for all members of our communities;

AND WHEREAS Pride Month is an opportunity to celebrate progress while also acknowledging the ongoing challenges in the fight against discrimination and violence based on sexual and gender identity, and reminds us of the importance of advocating for change and continued education and awareness in the fight for equality;

NOW, THEREFORE BE IT RESOLVED THAT I, Stacy Wight, on behalf of Council, do hereby proclaim June to be:

“PRIDE MONTH”

In the Town of Kirkland Lake.

In witness whereof I have hereunto set my hand and caused the seal of the Corporation to be affixed.

Mayor Stacy Wight

Dated this 21st day of May, 2024



THE CORPORATION OF THE TOWN OF KIRKLAND LAKE

BY-LAW NUMBER 24-041

BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF COUNCIL AT ITS
REGULAR MEETING HELD MAY 21, 2024

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

AND WHEREAS Subsection 5(3) of the *Municipal Act* provides that the powers of every Council are to be exercised by by-law;

AND WHEREAS it is deemed expedient that the proceedings of the Council of the Town of Kirkland Lake at this regular meeting be confirmed and adopted by by-law;

**NOW THEREFORE BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION
OF THE TOWN OF KIRKLAND LAKE ENACTS AS FOLLOWS:**

- 1 **THAT** the actions of the Council of the Town of Kirkland Lake in respect of each motion passed and other actions taken by the Council of the Town of Kirkland Lake at this regular meeting are hereby adopted and confirmed as if all such proceedings were expressly embodied in this By-Law.
- 2 **THAT** the Mayor and Officers of the Town of Kirkland Lake are hereby authorized and directed to do all things necessary to give effect to the actions of the Council of the Town of Kirkland Lake or to obtain approvals where required as referred to in the preceding sections.
- 3 **THAT** the Mayor and the Municipal Clerk are hereby authorized to execute all documents necessary on behalf of the Council and to affix thereto the Corporate Seal of The Corporation of the Town of Kirkland Lake.
- 4 **THAT** this By-Law comes into force upon adoption by Council of the Town of Kirkland Lake.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 21ST DAY
OF MAY, 2024.**

Stacy Wight, Mayor

Jennifer Montreuil, Municipal Clerk