



TOWNSHIP OF MELANCTHON
HYBRID COUNCIL MEETING
THURSDAY, JUNE 18, 2026 - 5:00 P.M.

Council meetings are recorded and will be available on the Township website under Quick Links – Council Agendas and Minutes within 5 business days of the Council meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/89455028953?pwd=xKp6beUXZ1ebtkhoEJBP3TB388zBky.1>

Meeting ID: 894 5502 8953

Passcode: 193937

One tap mobile

+16475580588,,89455028953#,,,,*193937# Canada

+17789072071,,89455028953#,,,,*193937# Canada

AGENDA

1. Call to Order
2. Land Acknowledgement Statement

We will begin the meeting by sharing the Land Acknowledgement Statement:

We would like to begin by acknowledging that Melancthon Township recognizes the ancestral lands and treaty territories of the Tionontati (Petun/Wyandot(te)), Haudenosaunee (Six Nations), and Anishinaabe Peoples. The Township of Melancthon resides within the lands named under the Haldimand Deed of 1784 and the Lake Simcoe-Nottawasaga Treaty (Treaty 18).

These territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

3. Announcements
4. Additions/Deletions/Approval of Agenda
5. Declaration of Pecuniary Interest and the General Nature Thereof
6. Approval of Draft Minutes – June 4, 2026
7. Business Arising from Minutes
8. Point of Privilege or Personal Privilege

9. Public Question Period (Please visit our website under Agendas and Minutes for information on Public Question Period)
10. Public Works
 1. Other
11. Planning
 1. Duivenvoorden Haulage Limited – For Review and Comment – Proposed Melancthon Pit – ARA License Application # 626722
 2. Duivenvoorden Haulage Limited - Public Notice Invitation for Public Comment
 3. Other
12. Climate Change Initiatives
13. Dufferin OPP Detachment Board – Melancthon, Mono, Mulmur
 1. 2025 Detachment Board Annual Report for the Dufferin Detachment
14. County Council Update
15. Committee/Board Reports & Recommendations
 1. Recommendation from the Parks & Recreation Board Meeting held on May 25, 2026
16. Correspondence

Board, Committee & Working Group Minutes

1. MMM PSB Minutes of February 25, 2026
2. Shelburne & District Fire Board – May 5, 2026

Items for Information Purposes

1. Resolution from the Township of Amaranth regarding National Agricultural Soil Health Strategy
2. NVCA Board Highlights – June 26, 2026
3. Letter from the Minister of Municipal Affairs and Housing regarding Bill 119
4. Strada Aggregates Inc. – Response to Bluewater Geoscience Compliance Review
5. Resolution from the Shelburne & District Fire Board regarding the 2025 Management Letter and Financial Statements

Items for Council Action

1. Request for Comments from the NEC – Application APP-2026-00120
537064 Main Street

17. General Business

1. Notice of Intent to Pass By-law
 1. By-law to Authorize the Execution of a Tax Arrears Extension Agreement on Part of Lot 14, Concession 9 SWTS, Except Parts 1 & 2, 7R3535.
2. New/Other Business/Additions
 1. Letter from Township of Mulmur regarding NDCC Capital – 2027
 2. MHBC Planning – Response to the Township for Comments made on the Strada Aggregates Application to the MNR for a licence to operate a pit and quarry below the water table ERO file # 025-1005
 3. Draft 2026 Fall/Winter Township Newsletter
 4. Report from Sarah Culshaw, Treasurer regarding Treasury Statement Development Charge Reserve Funds

5. Report from Sarah Culshaw, Treasurer, Annual Capital Asset Management Plan Report
6. Canada-Ontario Development Charge Reduction Program (DCRP, beginning June 1, 2026)
 1. Letter from the Minister of Municipal Affairs and Housing
 2. Letter from Watson & Associates
 3. Report from Sarah Culshaw, Treasurer
 4. **Letter from the Grand Highlands Home Builders' Association**
7. New/Other Business/Additions
3. Unfinished Business
 1. Council Vacancy
 2. Melancthon Township Business Directory
 1. Report from Denise Holmes
 2. Supplementary information from Debra Jones
 3. Amendment to the Township Salvage Yard By-law (Mayor White)
4. Reports/Updates from Members of Council & Administrative Staff

18. Delegations

1. 5:30 p.m. – Murray Short, RLB - Presentation of the 2025 Financial Statements
2. 6:00 p.m. – Mohammad Qureshi – Tax Arrears Extension Agreement (this Delegation will be held in Closed Session under Section 239(2)(b) of the *Municipal Act, 2001* – Personal Matters about an Identifiable Individual)
3. 6:15 p.m. - David Germain, Thomson Rogers, Township Solicitor regarding the Strada Aggregates Applications (this Delegation will be in Closed Session under Section 239(2)(f) of the *Municipal Act, 2001* – Advice that is subject to Solicitor/Client Privilege)

19. Closed Session

1. Items for Discussion:
 1. Delegation # 2 - Section 239(2)(b) of the *Municipal Act, 2001* – Personal Matters about an Identifiable Individual)
 2. Delegation # 3 - Section 239(2)(f) of the *Municipal Act, 2001* – Advice that is subject to Solicitor/Client Privilege
 3. Applications for the Board Vacancies - Section 239(2)(b) of the *Municipal Act, 2001* -Personal Matters about an Identifiable Individual)
2. Approval of Draft Minutes – June 4, 2026
3. Business Arising from Minutes
4. Rise With or Without Report from Closed Session

20. Third Reading of By-laws

21. Notice of Motion

22. Confirmation By-law

23. Adjournment and Date of Next Meeting -Thursday, July **16**, 2026 – 5:00 p.m.

Denise Holmes

From: Liam Morgan
Sent: Wednesday, June 10, 2026 9:06 AM
To: Denise Holmes
Cc: Kaitlin Dinnick
Subject: FW: For Review and Comment - Proposed Melancthon Pit- ARA License Application # 626722

FYI



Liam Morgan, MCIP, RPP | Acting Planning Manager | Township of Melancthon
| lmorgan@melancthontownship.ca | Phone: 519-941-2816 Ext.
2511 | www.melancthontownship.ca |

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From: Ray Budiwarman <rbudiwarman@ipsconsultinginc.com>
Sent: Friday, May 29, 2026 11:09 AM
To: Liam Morgan <lmorgan@melancthontownship.ca>
Cc: Alfiya Kakal <akakal@ipsconsultinginc.com>; Sonya.Zuber@ontario.ca
Subject: For Review and Comment - Proposed Melancthon Pit- ARA License Application # 626722

Dear Liam,

IPS Consulting represents Duivenwoorden Haulage Ltd., proponents of a license application for a Class A pit above water. The lands are located within Part Lot East Half of 13/14 Concession 4, Geographic Township of Melancthon, Dufferin County and municipally known as 437202 4th Line and 437138 4th Line. The proposed lands are adjacent to an existing ARA License 3726.

The application was deemed complete by the MNR on April 13, 2026. Pursuant to the Notice of Complete and O.Reg 244/97-Aggregate Resources of Ontario Circulation Standards, we are providing you with the complete circulation package for your review and comments. Please access the circulation package through the link below:

[ARA Circulation Package](#)

The Aggregate Resources Act provides for a 60-day Notification period. Accordingly, we request that your comments be provided by the 3rd of August 2026 via reply email. Please keep the assigned Aggregate Specialist Sonya Zuber (cc-ed) copied on all future correspondences.

Regards,



Ray Budiwarman, B.E.S.

INTERMEDIATE PLANNER

rbudiwarman@ipsconsultinginc.com



Barrie - 705-812-3281 | **Vaughan** - 905-291-7525 | **Markham** - 905-595-9008 | Ext- 36

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Ray Budiwarman, B.E.S.

INTERMEDIATE PLANNER

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PUBLIC NOTICE

INVITATION FOR PUBLIC COMMENT

Application of Pit License (APL) administers the *Aggregate Resources Act* (ARA) to manage Ontario's aggregate resources, regulate operations on Crown and private land, ensure disturbed land is rehabilitated, and protect the environment. In accordance with requirements of the ARA, Duivenvoorden Haulage Limited hereby gives notice that an application has been submitted to the Ministry of Natural Resources for the below work(s):

<u>Application Number</u>	<u>Project Description</u>	<u>Worksite Location</u>
626722	Work Type: New pit adjacent to established pit # 3726 License Requested: Class A License Annual Tonnage: 500 000 tonnes Excavation Type: Above the Ground Water Table, Pit	Legal Description: Part Lot East Half of 13/14 Concession 4, Geographic Township of Melancthon, Dufferin County, Municipal Location: 437202 4th Line and 437138 4th Line. Size: 45 hectares

HOW TO COMMENT:

Any person(s) wishing to comment on this application must send, in writing or email, their comments to the Applicant **and** Ministry of Natural Resources, addresses as detailed below. Please include the Application Number 626722 in any mailed or emailed correspondence.

Applicant: Duivenvoorden Haulage Limited

Applicant Contact : info@jpsconsultinginc.com

Mail In: Innovative Planning Solutions
647 Welham Road, Unit 9a,
Barrie Ontario
L4N 0B7

Ministry of Natural Resources

Email: ARAapprovals@ontario.ca,

Mail In: Integrated Aggregate Operations Section,
Ministry of Natural Resources and Forestry,
300 Water Street, Peterborough ON
K9J 3C7.

Deadline for comments is **10th August 2026**

PUBLIC INFORMATION SESSION:

Additionally, a public information session will be conducted virtually via MS Teams on:

Wednesday June 10th between 6:00 pm and 7:30 pm

You can join the meeting using your computer, smartphone or call in (audio only)

Link: <https://shorturl.at/Rn20q>

Call-In: 436-747-0431 Phone conference ID: 136 577 459#

Technical reports, information and site plan can be accessed through the link below:

<https://melancthontownship.ca/planning/duivenvoorden-haulage-limited/>

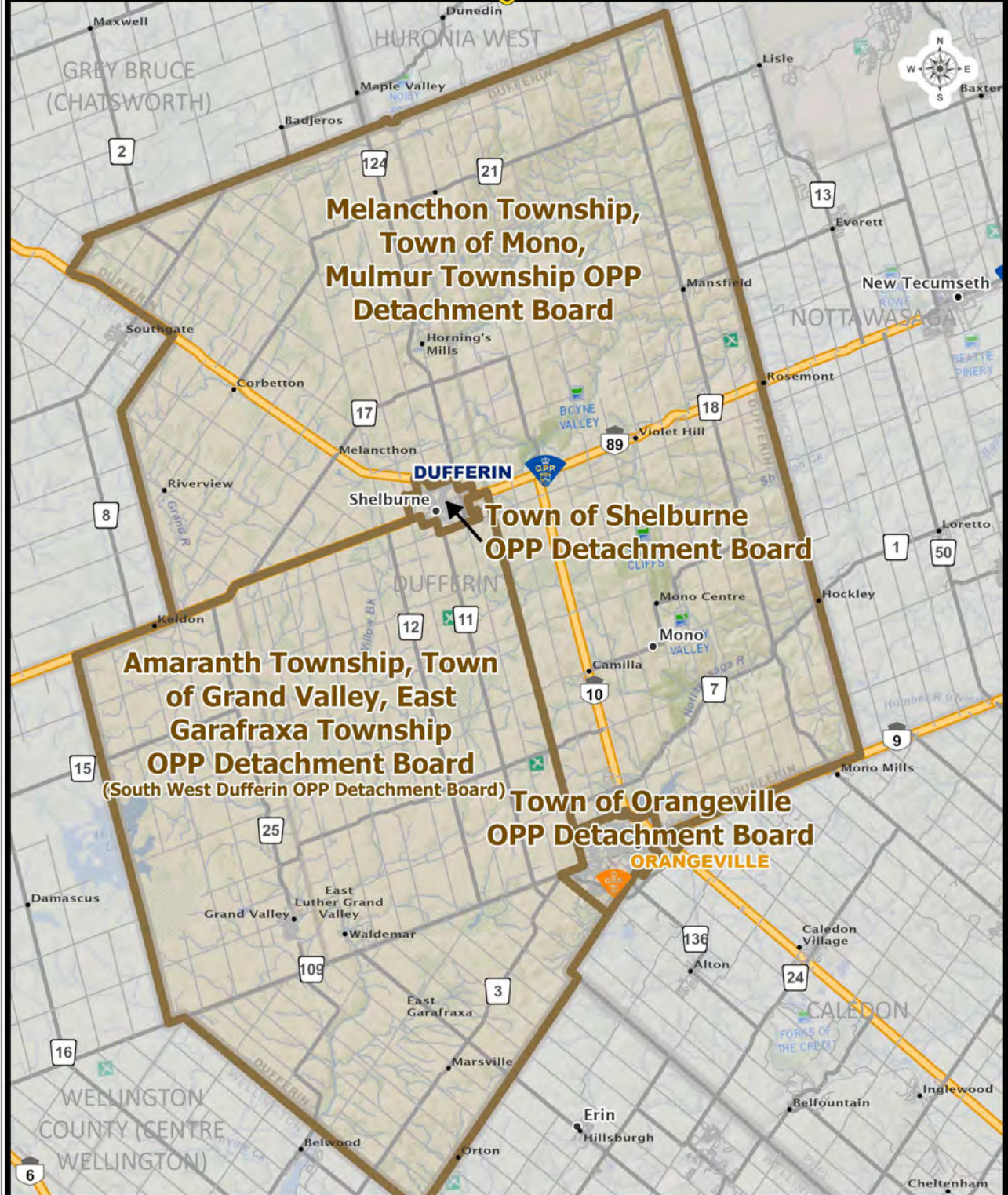
PLEASE NOTE:

- If you choose to participate in the Aggregates Resources Act (ARA) notification and consultation process, all personal information (PI) you provide may be subject to the Freedom of Information and Protection of Privacy Act (FIPPA), whether provided to the Applicant or MNR at any point during the consultation process. The MNR collects your PI under the authority of s. 11, s.13.1, s.23, s. 35 and other provisions of the ARA and maintains it for the purposes of ensuring consultation and other requirements in the ARA are met.
- Under the authority of s. 11(2), s.13.1(3), s.23(7), s.35(2) of the ARA, your name and address will form part of the public record (that is available to the general public as described in s 37 of FIPPA) and will appear with your comments, unless you request in your submission that your name and address be kept confidential.
- If you have any questions about the collection and use of your personal information, please contact Ministry of Natural Resources and Forestry, Natural Resources Information and Support Centre (NRISC) 300 Water Street Peterborough ON K9J 3C7 Toll free: 1-800-667-1940.



DUFFERIN DETACHMENT

2025 DETACHMENT BOARD ANNUAL REPORT



The map was produced using the Ontario Provincial Police's (OPP) Source Road Network digital mapping product. The JEN incorporates information from the Government of Canada, Province of Ontario and various municipalities in Ontario.
 Boundary information provided by the OPP.
 (Ontario Province Meridian Zone of (111M))
 Projected Lambert Conformal conic.
 North America Datum of 1983 (NAD83).
 Printed February 2025.

0 2.5 5 10 15 20 25 Kilometres

1:250,000

Legend

- Division
- Service
- OPP Detachment Board Boundary
- Detachment Boundary
- First Nations

Ontario Provincial Police Investigators
 Ministry of the Solicitor General
 Communications and Technology Services Bureau
 Geomatics Unit
 277 Monrovia Ave.
 Oshawa, Ontario
 L1H 7Y7
 OPP Geomatics Unit/Service
 Map for thematic purposes only

2023-2025 STRATEGIC PLAN

Priorities and Commitments



PEOPLE

A healthy and resilient OPP

We will strive to support all members in achieving their professional and personal best.

WORK

A responsive and evolving OPP

We will empower our members to ensure the best possible policing services are delivered to Ontarians.

COMMUNITIES

A collaborative and progressive OPP

We will partner and build relationships with a shared vision for safety and well-being.

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Message from the Detachment Commander

I am pleased to present the Dufferin Detachment - 2025 Detachment Board Annual Report. This report includes crime, traffic enforcement and community well-being data, and highlights initiatives and successes from the past year. 2025 was the last year of the 2023-2025 Dufferin Detachment Action Plan and this report will provide a final update and progress results from that plan. I am proud of the work undertaken by our detachment.



We continued to respond and collaborate with our communities by focusing on the reduction of harm and victimization. Our Domestic Abuse Issues Investigators (DAII) review all intimate partner violence (IPV) occurrences. We continued to fulfill our responsibility to respond competently to the immediate and long-term needs of victims while demonstrating to offenders that society does not tolerate violence.

We saw consistent trends in violent crime and a decrease in property and drug crime occurrences through proactive investigative policing-excellence. We continued to prioritize our Offender Management Apprehension Program (OMAP) and deterred criminal activities of high-risk, repeat offenders.

We were relentless in our efforts at modifying driving behaviours by focusing on engagement, education and enforcement of the “The Big Four” causal factors of collisions 24/7/365. We listened and responded to community concerns focusing on protecting vulnerable road users, commercial motor vehicle (CMV) safety and security and illegally modified vehicles. We partnered with the Ministry of Transportation to conduct ongoing CMV safety and security initiatives throughout the year.

We leveraged technology, including body worn cameras, in-car cameras, Automated Licence Plate Recognition (ALPR), speed detection devices, and alcohol and breath testing to support the collection of evidence, increase transparency and enhance public and officer safety.

We continued to collaborate with a diverse array of community-based organizations, such as Caledon/Dufferin Victim Services, to better support victims by connecting them with local resources.

We also continued to actively engage with groups and organizations in Dufferin County to build relationships and promote community safety and well-being. We attended a variety of community events, celebrated dates of significance, and presented to our diverse community members about our people, work, and communities.

We are incredibly proud of the strong partnership that we continue to share with Headwaters Health Care Centre (HHCC). The work that we do together delivers an incredibly effective co-response model that enhances our ability to respond to mental health-related calls and support those who need help to improve outcomes and ensure public safety.

We invested in the development of our members and participated in ongoing training and professional development in areas such as mental health, wellness, investigative excellence, road safety, and more.

In 2026, we will release our new 2026-2029 Dufferin Detachment Action Plan. This is the first action plan developed under the *Community Safety and Policing Act (CSPA)*. We are working closely with our four detachment boards - Dufferin OPP Detachment Board-Melancthon Township, Town of Mono, Mulmur Township; Orangeville OPP Detachment Board; Dufferin OPP Detachment Board 2; and the Southwest Dufferin OPP Detachment Board and engaging with community members to ensure the needs of our communities are reflected in the commitments we make for the next four years.

Development of the 2026-2029 Dufferin Detachment Action Plan will coincide with the creation of the 2026-2029 OPP Strategic Plan creating organizational alignment.

As we look ahead to emerging challenges and new opportunities in policing and community safety, our detachment members remain committed to our mission to serve our communities, protect our citizens, uphold the law, and preserve public safety.

Inspector Michael Di Pasquale
Commander, Dufferin Detachment

Summary of Commitments

Through analysis and consultation, the following areas of focus were identified for the years 2023-2025.

Crime	Roadways, Waterways and Trails	Community Well-Being
<p>To address and prevent multijurisdictional violent crimes and crimes of opportunity including auto thefts and frauds.</p> <p>Address recidivism, repeat offenders with bail violations, and the number of wanted persons at large in our community.</p> <p>Address intimate partner violence (IPV).</p> <p>Reduce illicit drug activity.</p>	<p>To sustain a continuous and year-round focus on the causal factors of motorized vehicle collisions.</p>	<p>Enhance the Mobile Crisis Response Team (MCRT) and strengthen partnership with Headwaters Health Care Centre.</p> <p>Engage and educate youth, in partnership with local school boards and other community organizations.</p> <p>Increased OPP attendance at community events and festivals through the Auxiliary Unit.</p> <p>Protect vulnerable members of the community who may wander from cognitive impairments such as Alzheimer's or Autism by implementing Project Lifesaver.</p>

2025 Crime Progress Results

Commitment	Progress Results
<p>To address and prevent multijurisdictional violent crimes and crimes of opportunity including auto thefts and frauds.</p>	<p>Dufferin OPP continued to utilize resources available through Project Clasp to address and prevent auto thefts. This year marked the final year of Project Clasp funding. Project Clasp continued to prove itself successful as a collaborative approach to addressing auto thefts in Central Ontario through four key strategies: enforcement, training, intelligence and public awareness.</p> <p>Led by our Community Response Unit (CRU) and auxiliary officers, Dufferin OPP participated in regular crime prevention education activities, town halls and presentations to educate and engage with members of the public about public safety priorities, including our vulnerable communities, road safety, youth/children, local businesses and financial institutions.</p> <p>We provided our officers with internal and external developmental and training opportunities to become more effective and competent criminal investigators. This allowed us to build capacity and promote succession planning to support our Major Crime Unit and Community Street Crime Unit (CSCU) and other growth and development opportunities.</p> <p>Officers continued to enhance our community’s sense of safety through strategic patrols relying upon ongoing data analysis and information garnered from community concerns. A mixture of vehicle, foot and bicycle patrols were leveraged, including the deployment of e-bikes.</p>
<p>Address recidivism, repeat offenders with bail violations, and the number of wanted persons at large in our community.</p>	<p>Dufferin OPP continued to prioritize our OMAP efforts by ensuring that persons on release orders or bail remained in compliance with their release conditions. Our officers continued to utilize the very effective Provincial Bail Compliance Dashboard as a situational awareness and investigative tool.</p> <p>Our detachment continued to work diligently to hold wanted members accountable. We saw a decrease in the number of wanted persons in our community.</p>

<p>Address intimate partner violence (IPV).</p>	<p>In 2024, Dufferin County declared IPV an epidemic. We continued to utilize our two DAII positions to review all IPV occurrences to support victims of crime and ensure continued investigative excellence. DAII's ensured that referrals to local support agencies were made and there was ongoing communication with victims and witnesses throughout the court processes. DAII's continued to collaborate with community agencies (i.e., Caledon/Dufferin Victim Services, Family Transition Place, local shelters, etc.) to provide outreach and resources.</p>
<p>Reduce illicit drug activity.</p>	<p>Dufferin OPP's CSCU continued to collaborate with specialized police units to effectively deter, detect and investigate property and drug crimes across the county. Approximately 148 criminal charges were laid, and multiple search and arrest warrants were executed.</p> <p>Through their efforts, Dufferin OPP's CSCU saw a reduction in property and drug crimes and increased feelings of safety in our communities.</p>

2025 Roadways, Waterways and Trails Progress Results

Commitment	Progress Results
<p>To sustain a continuous and year-round focus on the causal factors of motorized vehicle collisions.</p>	<p>Dufferin OPP continued to collaborate with road safety partners to prioritize this area of concern for our communities. On an ongoing basis, we relied upon data and complaint-driven areas to identify hot spot areas to focus our enforcement and visibility efforts. Officers utilized this information to ensure that they were strategically deployed at the right time to the right places to effectively prevent and respond to road safety issues, while being flexible to changing demands and community expectations.</p> <p>Our officers prioritized “The Big Four” 24/7/365. The detachment led the region in 12 provincial traffic safety campaigns throughout 2025.</p> <p>Our officers conducted regular CMV safety and security initiatives in partnership with local detachments and law enforcement agencies/MTO throughout the year.</p> <p>We effectively responded to community concerns by developing localized traffic safety campaigns that supported vulnerable road users (pedestrians, cyclists, etc.) and illegally modified vehicles. We did so in collaboration with municipal governments and community groups with the aim of improving road safety outcomes.</p> <p>Our officers are provided with the right tools and training to effectively promote road safety across the county. We are proud of their hard work, and we continue to rely upon our community members to drive responsibly and prioritize road safety.</p>

2025 Community Well-Being Progress Results

Commitment	Progress Results
<p>Enhance the Mobile Crisis Response Team (MCRT) and strengthen partnership with Headwaters Health Care Centre.</p>	<p>Dufferin OPP’s MCRT continued to proactively engage with vulnerable persons in our communities, including the unhoused, to ensure that they were kept safe and to connect them with resources for those who were willing to accept. We are very proud and thankful for our continued collaborative partnership with HHCC. We are proud to have finalized a Transfer of Care Protocol that reduced police wait times at hospital.</p> <p>We continued to provide officers with mental health training to assist them in their daily responsibilities. This training allowed our officers to more effectively and safely interact with the community, in particular, persons in crisis. Our officers helped promote improved outcomes by providing persons in crisis with referrals to community partners who are better positioned to support their individualized longer-term needs.</p> <p>Our collaborative partnerships continued to have a positive impact in diverting persons away from hospital unnecessarily; thus, improving outcomes for the entire community.</p>
<p>Engage and educate youth, in partnership with local school boards and other community organizations. Increased OPP attendance at community events and festivals through the Auxiliary unit.</p>	<p>Led by our CRU and auxiliary unit, Dufferin OPP conducted presentations to schools and community partners about issues that impacted their safety and well-being. We utilized traditional and social media to communicate targeted messaging focused on educating and engaging with youth, marginalized groups and parents/guardians who support them.</p> <p>We augmented our auxiliary unit with additional members. This allowed the unit to better represent the detachment at community events and festivals alongside our officers. These outstanding volunteers conducted presentations on topics impacting crime and traffic priorities in our community and supported community patrol initiatives.</p>
<p>Protect vulnerable members of the community who may wander from cognitive impairments such as Alzheimer’s or Autism by implementing Project Lifesaver.</p>	<p>We continued to leverage Project Lifesaver as an effective tool to locate persons who may wander due to cognitive impairments and to safely reunite them with their families.</p>

Other Community Updates

- Dufferin OPP utilized data analytics to develop “focused patrols” to target community concerns, including collisions, thefts at LCBO’s and retail stores across Dufferin County, auto thefts and mischiefs to parks. Our efforts reduced crime and traffic occurrences and future calls for service by placing officers at pre-determined locations, including dates/times and focus to curtail unlawful activity.
- As an example of the above, based on concerns from the LCBO and community members, Dufferin Detachment increased community patrol at a specific LCBO location which had seen a noticeable upward trend of liquor thefts. A two-week focused patrol was conducted. During this time, 25 dedicated patrols were conducted. There were six reported theft occurrences, three of which resulted in immediate arrests. This led to a 70% decrease in thefts compared to the same time the year prior.
- Dufferin OPP continued to engage with diverse groups and organizations in our area to build relationships and promote community safety and well-being. In 2025, we celebrated events and flag raisings with multi-cultural events across the county including Black History Month with the Dufferin County Canadian Black Association.
- Building and strengthening relationships with First Nations, Inuit and Métis communities remain priorities for the OPP and Dufferin Detachment. In 2025, we participated in a National Day for Truth and Reconciliation Ceremony in Orangeville with The Brave Canoe.
- Dufferin Detachment routinely seeks and receives feedback from community members related to their expectations and levels of satisfaction with the policing services provided in their community. Dufferin Detachment members attended several town halls in municipalities across the county. This provided the detachment with an opportunity to hear firsthand from the community about their concerns, to share an understanding of the services provided by the detachment to keep communities safe, and to leverage opportunities to improve public safety through collaboration.
- Dufferin Detachment attended schools across the county, summer camps, and sports events to engage with youth. We received positive feedback from participants, teachers, administrators, and the community more broadly. Building relationships with youth and providing them with information about a variety of issues of importance to them are essential aspects of community safety and well-being.

Calls for Service

Table 1.1

All CAD Events*	Immediate Police Response Required**
34,073	10,027

* This represents all Computer Aided Dispatch (CAD) event types created for each detachment area. Not all CAD events are dispatched to a frontline OPP detachment officer. Some events may have been actioned by another OPP member, diverted to another unit, or deemed a non-OPP event. This does not include officer or detachment generated events that have not been reported through the PCC, or any online reporting events.

** This represents the total number of CAD events prioritized for an immediate police response, indicating the potential for extreme danger, catastrophic circumstances, injury, the threat of injury, death, and/or crime in progress.

Crime and Clearance

Violent Crimes

Table 2.1

Offences	2023	2024	2025	Clearance Rate
01 - Homicide	0	3	1	100.00%
02 - Other Offences Causing Death	0	0	0	--
03 - Attempted Murder	1	0	0	--
04 - Sexual Offences	51	58	45	60.00%
05 - Assaults/Firearm Related Offences	219	239	277	90.25%
06 - Offences Resulting in the Deprivation of Freedom	5	2	4	100.00%
07 - Robbery	8	8	17	76.47%
08 - Other Offences Involving Violence or the Threat of Violence	145	184	152	55.92%
09 - Offences in Relation to Sexual Services	0	0	0	--
10 - Total Violent Crime	429	494	496	76.61%

Property Crimes

Table 2.2

Offences	2023	2024	2025	Clearance Rate
01 - Arson	3	8	7	0.00%
02 - Break and Enter	108	68	67	13.43%
03 - Theft Over	140	120	128	9.38%
04 - Theft Under	505	498	488	20.08%
05 - Have Stolen Goods	9	16	12	91.67%
06 - Fraud	360	338	329	7.60%
07 - Mischief	237	218	176	13.64%
08 - Total Property Crime	1,362	1,266	1,207	14.83%

Other Criminal Code

Table 2.3

Offences	2023	2024	2025	Clearance Rate
01 - Illegal Gaming and Betting	0	0	0	--
02 - Offensive Weapons - Careless use of firearms	27	25	21	57.14%
03 - Failure to Comply - Judicial Orders/Unlawfully at Large	119	153	200	88.50%
04 - Disturb the Peace	58	56	47	14.89%
05 - Child Pornography	1	4	1	100.00%
06 - Other Criminal Code (Ex. Traffic)	37	36	38	44.74%
07 - Total Other Criminal Code	242	274	307	69.71%

Drugs

Table 2.4

Offences	2023	2024	2025	Clearance Rate
01 - CDSA Possession	23	13	11	63.64%
02 - CDSA Trafficking	27	22	10	80.00%
03 - CDSA Importation & Production	0	0	0	--
04 - Cannabis Possession	0	2	0	--
05 - Cannabis Distribution	1	0	0	--
06 - Cannabis Sale	0	0	0	--
07 - Cannabis Importation & Exportation	0	0	0	--
08 - Cannabis Production	0	0	0	--
09 - Other Cannabis Violations	1	0	0	--
10 - Total Drugs	52	37	21	71.43%

Federal Statutes**Table 2.5**

Offences	2023	2024	2025	Clearance Rate
Federal Statutes	3	18	2	50.00%

Traffic Violations**Table 2.6**

Offences	2023	2024	2025	Clearance Rate
01 - Dangerous Operation	5	5	9	100.00%
02 - Flight from Peace Officer	22	12	8	0.00%
03 - Operation while Impaired/Low Blood Drug Concentration Violations	66	80	76	100.00%
04 - Failure or Refusal to Comply with Demand	7	9	1	100.00%
05 - Failure to Stop after Accident	4	4	2	0.00%
06 - Operation while Prohibited	9	5	5	100.00%
07 - Total	113	115	101	90.10%

Youth Crime**Table 2.7**

Disposition Type	2023	2024	2025
Bail	0	0	0
Conviction	7	6	11
Diversion	4	1	2
Non-Conviction	71	63	43
Not Accepted	0	0	3
POA Ticket	7	9	5
NULL	4	53	85
Total	93	132	149

Victim Referrals**Table 2.8**

Offences	2023	2024	2025
Sum of Offered	2035	2208	2193
Sum of Accepted	725	763	665
Sum of Total	2760	2971	2858
Sum of % Accepted	26.27%	25.68%	23.27%

Traffic and Road Safety

Motor Vehicle Collisions (MVC) by Type

(Includes roadway, off-road and motorized snow vehicle collisions)

Table 3.1

Offences	2023	2024	2025
Fatal Injury Collisions	7	8	3
Non-Fatal Injury Collisions	146	159	173
Property Damage Only Collisions	1,126	1,148	1,182
Alcohol-Related Collisions	47	46	36
Animal-Related Collisions	162	148	130
Speed-Related Collisions	141	152	210
Inattentive-Related Collisions	199	161	89
Persons Killed	8	8	3
Persons Injured	268	276	264

Primary Causal Factors in Fatal MVCs on Roadways

Table 3.2

Offences	2023	2024	2025
Fatal Roadway Collisions where Causal is Speed Related	1	2	0
Fatal Roadway Collisions where Causal is Alcohol/Drug Related	0	2	0
Persons Killed in Fatal Roadway Collisions where lack of Seatbelt/Helmet use is a Factor	0	3	0
Fatal Roadway Collisions where Causal is Inattentive Related	1	2	2
Fatal Roadway Collisions where Causal is Animal Related	0	1	0

Fatalities in Detachment Area

Table 3.3

Fatality Type	Category	2023	2024	2025
Roadway	Fatal Incidents	7	8	3
Roadway	Persons Killed	8	8	3
Roadway	Alcohol/Drug Related Incidents	0	2	0
Marine	Fatal Incidents	0	0	0
Marine	Persons Killed	0	0	0
Marine	Alcohol/Drug Related Incidents	0	0	0
Off-Road Vehicle	Fatal Incidents	0	0	0
Off-Road Vehicle	Persons Killed	0	0	0
Off-Road Vehicle	Alcohol/Drug Related Incidents	0	0	0
Motorized Snow Vehicle	Fatal Incidents	0	0	0
Motorized Snow Vehicle	Persons Killed	0	0	0
Motorized Snow Vehicle	Alcohol/Drug Related Incidents	0	0	0

Big 4

Table 3.4

Offences	2023	2024	2025
Distracted (HTA 78.1)	154	69	49
Impaired (CCC 320.14 & 320.15)	188	221	206
Seatbelt (HTA 106)	322	307	276
Speeding (HTA 128)	4,626	4,995	5,092

Charges**Table 3.5**

Offences	2023	2024	2025
HTA	9,607	8,715	7,988
Criminal Code Traffic	252	277	288
Criminal Code Non-Traffic	1,438	1,509	1,843
LLCA	136	147	172
Controlled Drug and Substance Act	122	115	64
Federal Cannabis Act	7	7	0
Provincial Cannabis Act	85	124	92
Other	912	1,075	856

Policing Hours

The OPP has developed a Service Delivery Model (SDM) in response to several reviews and audit recommendations. The SDM is designed to:

- Promote officer wellness through balanced workloads
- Determine adequate staffing levels at each detachment
- Ensure the continued delivery of adequate and effective policing services in accordance with the *Community Safety and Policing Act (CSPA)*

To support SDM implementation, the OPP is undertaking a multi-year staffing strategy to address required increases in detachment personnel. This model supports the OPP’s ability to:

- Respond effectively to increasing calls for service
- Maintain safe communities through proactive patrols and community engagement
- Meet municipal expectations for police visibility

To monitor progress and guide detachment-level planning, the OPP has established time allocation targets for provincial constables (Figure 1). These targets reflect how time should ideally be distributed by the end of the SDM staffing strategy.

The targets are based on a provincial average, and variations are expected between detachments due to differences in geography, operational structure, recruitment and leave of absence rates.

Detachments may face challenges in achieving these targets, but progress is expected as scheduling, data quality and strategic deployment continue to improve.



Figure 1: Service Delivery Model Provincial Target

Service Delivery Activity Allocations

Table 4.1

Calls for Service	Administrative Requirements	Proactive Patrol	Community Engagement
48.6%	31.6%	15.1%	4.7%

Hours (Field Personnel)

Table 4.2

	2023	2024	2025
TOTAL FRONTLINE HOURS	127,907	142,042	139,493

Endnotes

Tables 2.1, 2.2, 2.3, 2.4, 2.5, 2.6

Source: Niche Records Management System (RMS), (2026/02/24)

Note:

- Statistics Canada's Uniform Crime Reporting Survey was designed to measure the incidence of crime in Canadian society and its characteristics.
- Reported, Unfounded, Actual, Not Cleared, Cleared by Charge and Cleared Otherwise counts (2023, 2024 and 2025) and Clearance Rate for 2025 included.
- Actual counts and Clearance Rate (2023, 2024 and 2025) included.
- The most serious violation methodology (MSV) is used, which is the same as Statistics Canada's methodology. The MSV counts only the first of up to four offences per incident that occurred in the specific time range.
- First Nation population is not included.
- UCR Statistics Canada Verified (green checkmark) only.

Table 2.1 Violent Crimes

Corresponding Violation Description

01 Murder 1st Degree, Murder 2nd Degree, Manslaughter, Infanticide

02 Criminal Negligence Causing Death, Other Related Offences Causing Death

03 Attempted Murder, Conspire to Commit Murder

04 Sexual offence which occurred prior to January 4, 1983, Sexual Assault, Level 3, Aggravated, Sexual Assault, Level 2, Weapon or Bodily Harm, Sexual Assault, Level 1, Sexual Interference, Invitation to Sexual Touching, Sexual Exploitation, Sexual Exploitation of a Person with a Disability, Incest, Corrupting Morals of a Child, Making Sexually Explicit Material Available to Children, Parent or Guardian Procuring Sexual Activity, Householder Permitting Sexual Activity, Luring a Child via Computer, Agreement or Arrangement - Sexual Offence Against a Child, Bestiality - Commits, Compels Another Person, Bestiality in, Presence of, or Incites, a Child, Voyeurism, Non-Consensual Distribution of Intimate Images

05 Assault Level 3, Aggravated, Assault Level 2, Weapon/Bodily Harm, Assault Level 1, Unlawfully Causing Bodily Harm, Discharge Firearm with Intent, Using firearm/Imitation of Firearm in the Commission of an Offence, Pointing a Firearm, Assault, Peace-Public Officer, Assault Against Peace Officer with a Weapon or Causing Bodily Harm, Criminal Negligence Causing Bodily Harm, Trap Likely to or Causing Bodily Harm, Other Assaults

06 Kidnapping, Forcible Confinement, Hostage Taking, Trafficking in Persons, Abduction Under 14, Not Parent/Guardian, Abduction Under 16, Removal of Children from Canada, Abduction Under 14 Contravening a Custody Order, Abduction Under 15 by Parent/Guardian

07 Robbery, Robbery to Steal Firearm

08 Extortion, Intimidation of a Justice System Participant or a Journalist, Intimidation of a Non-justice System Participant, Criminal Harassment, Indecent/Harassing Communications, Utter Threats to Person, Explosives Causing Death/Bodily Harm, Arson - Disregard for Human Life, Other Violations Against the Person, Failure to Comply with Safeguards (MAID), Forging/Destruction of Documents (MAID)

09 Obtaining Sexual Services for Consideration, Obtaining Sexual Services for Consideration from Person Under the Age of 18 Years, Material Benefit from Sexual Services, Material Benefit from Sexual Services Provided by Person Under the Age of 18 Years, Procuring, Procuring a Person Under the Age of 18 Years, Advertising Sexual Services

Table 2.2 Property Crimes

Corresponding Violation Description

01 Arson

02 Break & Enter, Break & Enter to Steal a Firearm, Break & Enter a Motor Vehicle (Firearm)

03 Theft over \$5000, Theft over \$5000 from a Motor Vehicle, Shoplifting over \$5000, Motor Vehicle Theft

04 Theft \$5000 or Under, Theft under \$5000 from a Motor Vehicle, Shoplifting \$5000 or Under

05 Trafficking in Stolen Goods over \$5000, Possession of Stolen Goods over \$5000, Trafficking in Stolen Goods \$5000 and Under, Possession of Stolen Goods \$5000 and Under

06 Fraud, Identity Theft, Identity Fraud

07 Mischief, Mischief to Cultural Property, Hate-motivated mischief relating to property used by identifiable group, Mischief Relating to War Memorials, Altering/Destroying/Removing a Vehicle Identification Number (VIN)

Table 2.3 Other Criminal Code

Corresponding Violation Description

01 Betting House, Gaming House, Other Violations Related to Gaming and Betting

02 Offensive Weapons: Explosives, Weapons Trafficking, Possession and Distribution of Computer Data (Firearm), Altering Cartridge Magazine, Weapons Possession Contrary to Order, Possession of Weapons, Unauthorized Importing/Exporting of Weapons, Firearms Documentation/Administration, Unsafe Storage of Firearms

03 Failure to Comply – Judicial Orders/Unlawfully at Large: bail violations, escape custody, fail to attend court, breach of probation

04 Disturb the Peace

05 Child Pornography: including making or distributing

06 Public Communications to Sell Sexual Services, Offences Related to Impeding Traffic to Buy or Sell Sexual Services, Counterfeiting, Indecent Acts, Voyeurism (Expired), Corrupting Morals, Lure child via Computer (Expired), Obstruct Public/Peace Officer, Trespass at Night, Threatening/Harassing Phone Calls (Expired), Utter Threats Against Property or Animals, Advocating Genocide, Public Incitement of Hatred, Promoting or Advertising Conversion Therapy, Unauthorized Recording of a Movie/Purpose of Sale, Rental, Commercial, Distribution, Offences Against Public Order (Part II CC), Property or Services for Terrorist Activities, Freezing of Property, Disclosure, Audit, Participate in Activity of Terrorist Group, Facilitate Terrorist Activity, Instruction/Commission of Act of Terrorism, Hoax – Terrorism, Advocating/Promoting Terrorism, Firearms and Other Offensive Weapons (Part III CC), Leave Canada to Participate in Activity of a Terrorist Group, Leave Canada to Facilitate Terrorist Activity, Leave Canada to Commit Offence for Terrorist Group, Leave Canada to Commit Offence that is Terrorist Activity, Harbour/Conceal Terrorist (Max = Life), Harbour/Conceal Terrorist (Max Does Not = Life), Harbour/Conceal Person Likely to Carry Out Terrorist Activity, Offences Against the Administration of Law and Justice (Part IV CC). Sexual Offences, Public Morals and Disorderly Conduct (Part V CC), Invasion of Privacy (Part VI CC), Failure to Comply with Regulations / Obligations for Medical Assistance in Dying (MAID), Other Offences Against the Person and Reputation, Offences Against the Rights of Property (Part IX CC), Fraudulent Transactions, Relating to Contracts and Trade (Part X CC), Offences Related to Currency, Proceeds of Crime (Part XII.2 CC), Attempts, Conspiracies, Accessories, Instruct Offence for Criminal Organization, Commit Offence for Criminal Organization, Participate in Activities of Criminal Organization, Recruitment of Members by a Criminal Organization, All Other Criminal Code (includes Part XII.1 CC)

Table 2.4 Drugs

Corresponding Violation Description

01 Possession – Heroin, Possession – Cocaine, Possession - Other Controlled Drugs and Substances Act, Possession - Methamphetamine (Crystal Meth), Possession - Methylenedioxyamphetamine (Ecstasy), Possession – Opioid (other than heroin)

02 Trafficking – Heroin, Trafficking – Cocaine, Trafficking - Other Controlled Drugs and Substances Act, Trafficking - Methamphetamine (Crystal Meth), Trafficking - Methylenedioxyamphetamine (Ecstasy), Trafficking – Opioid (other than heroin)

03 Import / Export – Heroin, Import / Export – Cocaine, Import / Export - Other Controlled Drugs and Substances Act, Import / Export - Methamphetamines (Crystal Meth), Import / Export - Methylenedioxyamphetamine (Ecstasy), Import/Export – Opioid (other than heroin), Production – Heroin, Production – Cocaine, Production - Other Controlled Drugs & Substances Act, Production - Methamphetamines (Crystal Meth), Production - Methylenedioxyamphetamine (Ecstasy), Production – Opioid (other than heroin), Possession, sale, etc., for use in production of or trafficking in substance

04 Possession of illicit or over 30g dried cannabis (or equivalent) by adult, Possession of over 5g dried cannabis (or equivalent) by youth, Possession of budding or flowering plants, or more than four cannabis plants, Possession of cannabis by organization

05 Distribution of illicit, over 30g dried cannabis (or equivalent), or to an organization, by adult, Distribution of cannabis to youth, by adult, Distribution of over 5g dried cannabis (or equivalent), or to an organization, by youth, Distribution of budding or flowering plants, or more than four cannabis plants, Distribution of cannabis by organization, Possession of cannabis for purpose of distributing

06 Sale of cannabis to adult, Sale of cannabis to youth, Sale of cannabis to an organization, Possession of cannabis for purpose of selling

07 Importation and exportation of cannabis, Possession of cannabis for purpose of exportation

08 Obtain, offer to obtain, alter or offer to alter cannabis, Cultivate, propagate or harvest cannabis by adult, Cultivate, propagate or harvest cannabis by youth or organization

09 Possess, produce, sell, distribute or import anything for use in production or distribution of illicit cannabis, Use of young person in the commission of a cannabis offence, Other Cannabis Act

Table 2.5 Federal Statutes

Corresponding Violation Description

Bankruptcy Act, Income Tax Act, Canada Shipping Act, Canada Health Act, Customs Act , Competition Act, Excise Act, Youth Criminal Justice Act (YCJA), Immigration and Refugee Protection Act, Human Trafficking (involving the use of abduction, fraud, deception or use of threat), Human Smuggling fewer than 10 persons, Human Smuggling 10 persons or more, Firearms Act, National Defence Act, Emergencies Act, Quarantine Act, Other Federal Statutes

Table 2.6 Traffic Violations

Corresponding Violation Description

01 Dangerous Operation Causing Death, Dangerous Operation Causing Bodily Harm, Dangerous Operation

02 Flight from Peace Officer

03 Operation - low blood drug concentration, Operation while impaired causing death (alcohol), Operation while impaired causing death (alcohol and drugs), Operation while impaired causing death (drugs), Operation while impaired causing death (unspecified), Operation while impaired causing bodily harm (alcohol), Operation while impaired causing bodily harm (alcohol and drugs), Operation while impaired causing bodily harm (drugs), Operation while impaired causing bodily harm (unspecified), Operation while impaired (alcohol), Operation while impaired (alcohol and drugs), Operation while impaired (drugs), Operation while impaired (unspecified)

04 Failure or refusal to comply with demand (alcohol), Failure or refusal to comply with demand (alcohol and drugs), Failure or refusal to comply with demand (drugs), Failure or Refusal to Comply with Demand (unspecified), Failure or refusal to comply with demand, accident resulting in bodily harm (alcohol), Failure or refusal to comply with demand, accident resulting in bodily harm (alcohol and drugs), Failure or refusal to comply with demand, accident resulting in bodily harm (drugs), Failure or refusal to comply with demand, accident resulting in bodily harm (unspecified), Failure or refusal to comply with demand, accident resulting in death (alcohol), Failure or refusal to comply with demand, accident resulting in death (alcohol and drugs), Failure or refusal to comply with demand, accident resulting in death (drugs), Failure or refusal to comply with demand, accident resulting in death (unspecified)

05 Failure to stop after accident resulting in death, Failure to stop after accident resulting in bodily harm, Failure to stop after accident, Operation while prohibited

06 Operation while Prohibited

Table 2.7 Youth Crime

Source: Niche Records Management System (RMS), (2026/03/06)

Note:

- Youth Charges by Disposition Type
- Only charges that have had a disposition type recorded in the OPP Niche RMS application are included.
- Youth charges without a disposition type are not included which may result in under stating the actual youth charges.
- "NULL" represents blanks, or where officers did not indicate the Disposition Type, however charges were applied.

Table 2.8 Victim Referrals

Source: Niche Records Management System (RMS), (2026/03/06)

Note:

- Number of Referrals to Victim Service Agencies

Table 3.1 Motor Vehicle Collisions (MVC) by Type

Source: Ontario Provincial Police, Collision Reporting System (CRS), (2026/02/24)

Note:

- Total Motor Vehicle Collisions (Fatal Injury, Non-Fatal Injury and Property Damage Only): Reportable Fatal Injury, Non-Fatal Injury and Property Damage Only Collisions entered into the eCRS for All Motorized Vehicles (MVC-Roadway, MSV- Snowmobile and ORV-Off Road Report Type) regardless of completion/approval status.
- Alcohol/Drug Related Collisions: Reportable MVC collisions where Alcohol/Drug Involved field indicated as Yes OR Contributing Factor scored as Ability Impaired (Alcohol or Drug) OR Driver Condition reported as Had Been Drinking or Ability Impaired.
- Animal Related Collisions: Reportable MVC collisions where Contributing Factor scored as Animal OR Wildlife Involved was an Animal OR Sequence of Events was an Animal.
- Speed Related Collisions: Reportable MVC collisions where Contributing Factor scored as Excessive Speed or Speed Too Fast For Conditions OR Driver Action reported as Exceeding Speed Limit or Speed Too Fast For Conditions.
- Inattentive Related Collisions: Reportable MVC collisions where Contributing Factor scored as Inattentive OR Driver Condition reported as Inattentive.
- Persons Killed or Injured: Number of Persons Injured or Killed in Reportable MVC collisions.

Table 3.2 Primary Causal Factors in Fatal MVCs on Roadways

Source: Ontario Provincial Police, Collision Reporting System (CRS), (2026/02/24)

Note:

- Fatal Roadway Collisions where Causal is Speed Related: Reportable Fatal Roadway Collisions where Contributing Factor scored as Excessive Speed or Speed Too Fast For Conditions OR Driver Action reported as Exceeding Speed Limit or Speed Too Fast For Conditions.
- Fatal Roadway Collisions where Causal is Alcohol/Drug Related: Reportable Fatal Roadway Collisions where Contributing Factor where Alcohol/Drug Involved field indicated as Yes OR Contributing Factor scored as Ability Impaired (Alcohol or Drug) OR Driver Condition reported as Had Been Drinking or Ability Impaired.
- Persons Killed in Fatal Roadway Collisions where lack of Seatbelt/Helmet use is a Factor: Persons Killed in Reportable Fatal Roadway Collisions where Victim is fatally injured AND a vehicle occupant AND where safety equipment reported to be not used but available.
- Fatal Roadway Collisions where Causal is Inattentive Related: Reportable Fatal Roadway Collisions where Contributing Factor scored as Inattentive OR Driver Condition reported as Inattentive.
- Fatal Roadway Collisions where Causal is Animal Related: Reportable Fatal Roadway Collisions where Contributing Factor scored as Animal OR Wildlife Involved was an Animal OR Sequence of Events was an Animal.

Table 3.3 Fatalities in Detachment Area

Source: Ontario Provincial Police, Collision Reporting System (CRS), (2026/02/24)

Note:

- Fatal Incidents: Reportable Fatal Collisions by Report Type (Roadway, Marine, Off-Road Vehicle, Motorized Snow Vehicle).
- Persons Killed: Number of Involved Persons where Injury is fatal by Report Type (Roadway, Marine, Off-Road Vehicle, Motorized Snow Vehicle).
- Alcohol/Drug Related Incidents: Reportable Fatal Collisions by Report Type (Roadway, Marine, Off-Road Vehicle, Motorized Snow Vehicle) where Alcohol/Drug Involved field indicated as Yes OR Contributing Factor scored as Ability Impaired (Alcohol or Drug) OR Driver Condition reported as Had Been Drinking or Ability Impaired.

Table 3.4 Big 4

Source: Niche Records Management System (RMS) & eTicket, (2026/02/24)

Note:

- Speeding (HTA 128): Charges are based on date charged. Speeding = HTA s.128 charges.
- Seatbelt (HTA 106): Charges are based on date charged. Seatbelt = HTA s.106 charges.
- Distracted (HTA 78.1): Charges are based on date charged. Distracted = HTA s.78.1 charges.
- Impaired (CCC 320.14 & 320.15): Charges are based on date charged. Impaired = CCC s.320.14 & 320.15 charges.

Table 3.5 Charges

Source: Niche Records Management System (RMS) & eTicket, (2026/02/24)

Note:

- HTA: Charges are based on date charged. Highway Traffic Act Statute charges.
- Criminal Code Traffic: Charges are based on date charged. Criminal Code Traffic (CCC s320.13, 320.14, 320.15, 320.16, 320.17 & 320.18) charges.
- Criminal Code Non-Traffic: Charges are based on date charged. All CCC charges not included in the Criminal Code Traffic section above.
- LLCA: Charges are based on date charged. Liquor Licence and Control Act charges.
- Federal Cannabis Act: Charges are based on date charged. Cannabis Act charges.
- Provincial Cannabis Act: Charges are based on date charged. Cannabis Control Act charges.
- Controlled Drug and Substance Act: Charges are based on date charged. Controlled Drug and Substance Act charges.
- Other: Charges are based on date charged. "Other" charges is comprised of CAIA, Other Provincial & Federal Offences not already captured in sections above.

Table 4.1 Service Delivery Activity Allocations

Source: Daily Activity Reporting (DAR) System

Date: January 12, 2026

Note: Activity allocation percentages are based on the total reported hours of detachment provincial constables performing duties within their home detachment location.

Table 4.2 Hours (Field Personnel)

Source: Daily Activity Reporting (DAR) System

Date: March 06, 2026

Note:

- Total reported hours, excluding paid duties.
- Includes Provincial Constable to Sergeant ranks only.
- Excludes First Nations badge numbers.
- Excludes administrative accounts and joint services accounts.
- Excludes incomplete DAR entries and those with errors.
- Excludes General Headquarters location codes.

CONTACT THE OPP

Know your location - be ready to describe the situation and your location. Look for addresses, landmarks and buildings that may help identify your location.

REACH THE OPP BY PHONE

- Call 9-1-1 if there is an immediate risk to someone's life or property
 - to stop or report a crime in progress
 - to report a fire
 - to report a life-threatening medical emergency
 - Don't hang up, stay on the line
- To report non-life-threatening incidents that require a police response, use the non-emergency line (1-888-310-1122) or go to opp.ca/reporting
- TTY 1-888-310-1133 or agent 511 for registered subscribers may be used for individuals in the Deaf, Hard of Hearing and Speech Impaired (DHHSI) community to contact police
- For all administrative inquiries or to schedule an appointment, find contact information for your local detachment at opp.ca/detachments

PROVIDE AN ANONYMOUS TIP

- Call Crime Stoppers at 1-800-222-8477 (TIPS) or visit www.crimestoppers.ca

REPORT AN INCIDENT ONLINE

- The OPP offers online reporting for minor, non-emergency occurrences in areas of OPP jurisdiction. opp.ca/reporting allows you to submit a report without visiting or calling.
- Use the online reporting tool for:
 - Theft Under \$5,000
 - Mischief / Damage to Property Under \$5,000
 - Mischief / Damage to Vehicle Under \$5,000
 - Theft from Vehicle Under \$5,000
 - Lost / Missing Property Under \$5,000, including a licence plate(s) or validation sticker(s)
 - Driving Complaints

If you are reporting an emergency, call 9-1-1.

#KNOWWHENTOCALL

9-1-1 is for emergencies only: If there is an immediate risk to someone's life or property.

- ✓ a crime in progress
- ✓ a fire
- ✓ a life-threatening medical emergency

Dialed 9-1-1 accidentally? #Be911Ready. Don't hang up, stay on the line and speak with an OPP Communicator to confirm there's no emergency.

The misuse of 911 ties up emergency lines, communicators and officers, which can result in a slower response to a real emergency and risks the safety of people who may need urgent help.

It is against the law to call 9-1-1 as a joke. Prank 9-1-1 calls can be dangerous and waste valuable emergency resources.

DETACHMENT BOARD ANNUAL REPORT

2025

DUFFERIN

DETACHMENT

506312 Highway 89
Mono ,ON
L9V 1H9

Tel: 519-925-3838
Fax: 519-925-6462



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The Corporation of
THE TOWNSHIP OF MELANCTHON
157101 Hwy. 10, Melancthon, Ontario, L9V 2E6

Corporation Of the Township of Melancthon

Memorandum

To: Mayor White And Members of Council
From: Becky Cunnington, Secretary Parks & Recreation Board
Subject: Recommendation from Parks & Recreation Board Meeting Held
May 25th, 2026
Meeting
Date: June 18th, 2026

7.1 General Business; New; Community Sport & Recreation Infrastructure Fund (CSRIF)- Letter from Sylvia Jones

At its recent meeting, the Parks and Recreation Board discussed the letter received from Sylvia Jones, MPP, regarding the CSRIF.

Recommendation:

As a result of its discussion, the Parks and Recreation Board recommends that Council send a letter to Sylvia Jones, MPP, acknowledging receipt of the correspondence and advising that the Township is actively planning for parks and recreation initiatives and looks forward to future funding opportunities through the Community Sport and Recreation Infrastructure Fund (CSRIF).



**DUFFERIN OPP DETACHMENT BOARD - MELANCTHON TOWNSHIP,
TOWN OF MONO, MULMUR TOWNSHIP / CONSEIL DU DÉTACHEMENT
DE DUFFERIN DE LA POLICE PROVINCIALE - CANTON DE MELANC-
THON, VILLAGE DE MONO, CANTON DE MULMUR**
DUFFERIN OPP DETACHMENT
DÉTACHEMENT DE DUFFERIN DE LA POLICE PROVINCIALE

FEBRUARY 25, 2026 MINUTES

Present:

Cheryl Russel – Mulmur
Roseann Knechtel – Mulmur
Andrew Cunningham – Mulmur
Al Blundell – Melancthon
Sarah Culshaw – Melancthon
Darren White – Melancthon

John Creelman – Mono
Hailey Litherland- Mono
Jeff Sedgwick – Provincial Appointee
Insp. Mike Di Pasquale - OPP
Staff Sergeant John Buligan – OPP
Staff Sergeant Ryan Martin - OPP

1. CALL TO ORDER

Sarah Culshaw – Secretary Called the meeting to order

2. APPOINTMENT OF A CHAIR

Moved by Darren White, **Seconded by** Cheryl Russel

THAT Al Blundell be appointed Chair of the Melancthon Township, Town of Mono, Mulmur Township Dufferin OPP Detachment Board for 2026.

3. APPOINTMENT OF VICE CHAIR

Moved by Jeff Sedgwick, **Seconded by** Al Blundell

THAT Cheryl Russel be appointed Vice Chair of the Melancthon Township, Town of Mono, Mulmur Township Dufferin OPP Detachment Board for 2026.

4. APPOINTMENT OF SECRETARY

Moved by Cheryl Russel, **Seconded by** Al Blundell

THAT Sarah Culshaw be appointed Secretary to the Melancthon Township, Town of Mono, Mulmur Township Dufferin OPP Detachment Board for 2026.

5. LAND ACKNOWLEDGEMENT STATEMENT

Chair Blundell shared the Land Acknowledgement Statement.

6. APPROVAL OF AGENDA

Moved by John Creelman, **Seconded by** Cheryl Russel,
THAT the Agenda dated February 25, 2026, be approved as amended.
Carried.

7. APPROVAL OF MINUTES

Moved by Cheryl Russel, **Seconded by** John Creelman
THAT the Minutes of December 16, 2025, be approved as circulated.
Carried.

8. DISCLOSURE OF PECUNIARY INTEREST

Chair Blundell advised that disclosure of pecuniary interest can be declared at this time or any time throughout the meeting, and must be submitted to the Secretary in writing.
None were declared.

9. UNFINISHED BUSINESS AND DEFERRED ITEMS

9.1 Dufferin County regarding extra patrolling on County Roads - discussion continued from previous meetings

Member White was disappointed with the County of Dufferin's response on this matter. Member White and Member Creelman will continue to advocate for this service.

9.2 Police Record Checks – OPP Vulnerable Sector Check discussion continued from previous meetings

A letter was forwarded to the Provincial Coordinator of the Ontario Police Record Check Unit (attached with the minutes). A letter was then received explaining new enhancements to address the matter (attached with the minutes)

9.3 Joining OAPSB

Deferred until after the joint PSB meeting.

9.4 Update on letter to Solicitor General from John Creelman

Member John Creelman has decided to back away from this at this time and indicated that they are happy with the paid duty services.

9.5 County Council's decision on County Road 124

It was stated that lowering the speed on County Road 124 created issues with traffic diverting to the Prince of Wales road and County Road 17. The speed limit has been changed back to 50 km/hr, however, it was also stated that a sidewalk along the stretch of the road going in to Shelburne is needed.

10. GENERAL BUSINESS & CORRESPONDENCE

10.1 OPP movement to Orangeville, when and why the move and how will that affect us.

It was stated that rumours that Dufferin OPP are moving to Orangeville are false.

10.2 Joint PSB meeting

A Joint meeting with 1 or 2 members from each board will take place on March 12, 2026

10.3 Lock it or Lose it program – how is the message being delivered to the population.

Information is being released through Media release, Social Media, and all Community Events.

10.4 Inspector General Memorandum

Received as information.

10.5 CSWB meeting

The CSWB will be discussed at the Joint meeting in March.

10.6 Polar Plunge – March 29

Received as information

10.7 Review of 2026-2029 Dufferin Detachment Action Plan

Deferred until we have received the Action Plan

10.8 Priorities for 2026

- Road Safety
- Community Engagement
- Communication for the Public

10.9 Added Item – Emergency Shelter.

Secretary Sarah Culshaw advised that during periods of severe inclement weather resulting in road closures, the participating Municipalities prefer that Emergency Shelters be placed on alert rather than opened preemptively. OPP members indicated that such requests should be directed to Steve Murphy, Dufferin County Emergency Management Coordinator.

11. FINANCIAL

- None

12. DETACHMENT COMMANDER’S REPORT

12.1 Dufferin Detachment OPP 4th Quarter Report 2025 - Inspector Mike Di Pasquale – OPP, went through the report (attached with the agenda)

12. ADJOURNMENT

Moved by Cheryl Russel, **Seconded by** Darren White

THAT the meeting adjourns at 11.05 a.m. to reconvene on May 27th, 2026 or at the call of the Chair.

Carried.

Al Blundell

Chairperson

Sarah Culshaw

Secretary



SHELburne & DISTRICT FIRE BOARD

May 5, 2026

The Shelburne & District Fire Department **Board of Management** meeting was held in person at the Shelburne and District Fire Department on the above mentioned date at 7:00 P.M.

Present

As per attendance record.

1. **Opening of Meeting**

1.1 Co-Chair, Gail Little, called meeting to order at 7:17 pm.

1.2 **Land Acknowledgement**

We would like to begin by respectfully acknowledging that the Town of Shelburne resides within the traditional territory and ancestral lands of the Anishinaabe, including the Ojibway, Potawatomi, Chippewa and the People of the Three Fires Confederacy.

These traditional territories upon which we live, work, play and learn are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways and resources.

2. **Additions or Deletions**

None.

3. **Approval of Agenda**

3.1 **Resolution # 1**

Moved by M. Davie – Seconded by J. Horner

BE IT RESOLVED THAT:

The Board of Management approves the agenda as presented.

Carried

4. **Approval of Minutes**

4.1 **Resolution # 2**

Moved by F. Nix – Seconded by B. Neilson

BE IT RESOLVED THAT:

The Board of Management adopt the minutes under the dates of April 7, 2026, as circulated.

Carried

5. **Pecuniary Interest**

5.1 No pecuniary interest declared.

6. **Public Question Period**

6.1 No public present.

7. **Delegations / Deputations**

7.1 No delegations.

8. Unfinished Business:

8.1 Billing for Structure Fires within the Town of Mono

The Board briefly discussed the Town of Mono's request for the Fire Chief to provide information regarding fires in the Town of Mono for the purpose invoicing insurance companies for cost recovery.

Resolution # 3

Moved by F. Nix – Seconded by J. Horner

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management directs the Fire Chief to complete the forms provided by the Town of Mono as requested.

Carried

8.2 Financial Statements

The Board discussed and requested that the Secretary-Treasurer invite RLB back to our next Board meeting to discuss the notes attached to the letter for clarification.

9. New Business

9.1 E & R Draft By-Law Report

Resolution # 4

Moved by J. Horner – Seconded by B. Neilson

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management receives the Fire Chief's Establishing & Regulating a Fire Department Board Report;

AND THAT the Shelburne & District Fire Board of Management direct the Fire Chief to contact each municipality to present an updated E&R By-Law to the local Municipal Councils for consideration and approval;

IN ADDITION, the Fire Chief will follow up with open burning By-Law with other fire services and municipalities.

Carried

9.2 **Volunteer Public Educator Report**

Resolution # 5

Moved by F. Nix – Seconded by M. Davie

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management receives the Fire Chief's Volunteer Public Educators report as information;

AND THAT the Shelburne & District Fire Board of Management approve the inclusion of Volunteer Public Educators (10) to the department staffing compliment.

Carried

9.3 **Town of Shelburne Resolution and Council Report dated April 13, 2026**

Resolution # 6

Moved by B. Neilson – Seconded by F. Nix

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management receives the request.

Carried

10. **Chief's Report**

10.1 **Dufferin County Fire Chief's Meeting Minutes**

10.3 **Update from Fire Chief**

The Chief advised the Board that we have completed the promotional process for Captain/Lieutenant.

The Board took a moment to recognize the Firefighter Appreciation Dinner and thanked the Chief for organizing.

11. **Future Business:**

11.1 Nothing at this time.

12. **Accounts & Payroll – February 2026**

12.1 **Resolution # 7**

Moved by E. Hawkins – Seconded by B. Neilson

BE IT RESOLVED THAT:

The bills and accounts in the amount of \$142,529.04 for the period of April 1, 2026 to April 30, 2026 as presented and attached be approved for payment.

Carried

13. **Closed Session**

Resolution # 8

Moved by E. Hawkins – Seconded by M. Davie

BE IT RESOLVED THAT:

The Shelburne & District Fire Board do now go “in camera” to discuss the following:

Labour relations or employee negotiations.

Carried

Resolution # 9

Moved by M. Davie – Seconded by F. Nix

BE IT RESOLVED THAT:

We do now rise and report progress at 8:31 pm

14. **Confirming and Adjournment**

14.1 **Resolution # 10**

Moved by E. Hawkins – Seconded by B. Neilson

BE IT RESOLVED THAT:

All actions of the Board Members and Officers of the Shelburne and District Fire Board of Management, with respect to every matter addressed and/or adopted by the Board on the above date are hereby adopted, ratified and confirmed; And each motion, resolution and other actions taken by the Board Members and Officers at the meeting held on the above date are hereby adopted, ratified and confirmed.

Carried

14.2 **Resolution # 11**

Moved by G. Little – Seconded by B. Neilson

BE IT RESOLVED THAT:

The Board of Management do now adjourn at 8:32 pm to meet again on June 2, 2026 at 7:00 pm or at the call of the Chair.

Carried

Respectfully submitted by:

Approved:

Nicole Hill
Secretary-Treasurer

Gail Little
Co-Chairperson

SHELBURNE & DISTRICT FIRE BOARD MEMBERS

Meeting Attendance Record Under Date of May 5, 2026

Municipality / Member	Present	Absent
Township of Amaranth		
Brad Metzger		X
Gail Little	X	
Town of Mono		
Melinda Davie	X	
Fred Nix	X	
Township of Melancthon		
James McLean		X
Bill Neilson	X	
Town of Shelburne		
Wade Mills		X
Shane Hall		X
Township of Mulmur		
Earl Hawkins	X	
Janet Horner	X	
Staff		
Dave Pratt – Fire Chief	X	
Jeff Clayton – Deputy Chief		X
Nicole Hill – Sec/Treas.	X	



374028 6TH LINE • AMARANTH ON • L9W 0M6

May 22, 2026

The Honourable Heath MacDonald
Minister of Agriculture and Agri-Food
1341 Baseline Road
Ottawa, ON
K1A 0C5

Sent by Email to: aafc.minister-ministre.aac@agr.gc.ca

Re: National Agricultural Soil Health Strategy

At its regular meeting of Council held on May 20, 2026, the Township of Amaranth Council passed the following resolution concerning the National Agricultural Soil Health Strategy and Bill S-230.

Resolution #: 4

Moved by: V. Paan

Seconded by: S. Graham

BE IT RESOLVED THAT:

The Township of Amaranth fully support the Minister of Agriculture and Agri-Food Business announcement committing to advancing the National Agricultural Soil Health Strategy as well as Bill S-230 and urge the Government of Canada to recognize a sense of urgency and act accordingly in order to protect and conserve soil as per Recommendation 25 of the Critical Ground Report.

And further that this motion be circulated to the following parties:

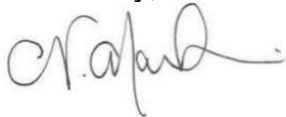
- All local municipalities within the County of Dufferin
- MPP Hon. Sylvia Jones
- Hon. Todd McCarthy, Ministry of Environment, Conservation and Parks
- Hon. Trevor Jones, Minister of Agriculture, Food and Agribusiness
- Hon. Lisa Thompson, Minister of Rural Affairs
- MP Hon. Kyle Seeback
- Chief Hill, Six Nations of the Grand River
- Federal Ministry of Environment and Climate Change
- Federal Minister of Agriculture and Agri-Food and Rural Economic Development
- Rural Ontario Municipal Association

- Association of Municipalities of Ontario
- Federation of Canadian Municipalities
- Dufferin Federation of Agriculture
- Ontario Federation of Agriculture
- Senate Standing Committee on Agriculture and Forestry
- Premier Doug Ford
- Prime Minister of Canada

CARRIED

Please do not hesitate to contact the office if you require any further information.

Yours truly,

A handwritten signature in black ink, appearing to read 'Nicole Martin', with a stylized flourish at the end.

Nicole Martin, Dipl. M.A.
CAO/Clerk



NVCA May 2026 Board Meeting Highlights

Next Meeting: June 26, 2026, held virtually

For the full meeting agenda, including documents and reports, visit [NVCA's website](#).

2025 Customer Satisfaction Report

Each year, NVCA publishes a Customer Satisfaction Report that summarizes data collected through surveys and client reviews.

[Please visit NVCA's website to view the 2025 Customer Service Satisfaction Report.](#)

Stewardship

NVCA's Stewardship Services include river restoration, tree planting, the Healthy Waters grant program, and other projects to protect and enhance our watershed.

Through working with funders, landowners, volunteers, and local partners, the stewardship and restoration services team planted over 10,500 trees and restored 10.5 km of rivers and streams!

Through correspondences, funders and landowners generally complement **NVCA's** stewardship staff for their expertise and results.

Lands

NVCA offers 11 conservation areas for watershed residents and visitors to explore.

Satisfaction for NVCA's conservation areas is measured through Google reviews. In 2025, the majority of the reviews submitted rated the conservation areas 4 or 5 stars.

The conservation areas that received the most reviews were Fort Willow Conservation Area, Tiffin Conservation Area and Nottawasaga Bluffs Conservation Area.

Education

NVCA's Environmental Education program provides hands-on, curriculum-aligned programs for JK to Grade 12 students. In 2025,

the program saw close to 13,000 participants, from toddlers to seniors.

Through feedback surveys, most teachers and **families rated NVCA's education program as good or excellent**, noting strong connections to the provincial curriculum, opportunities to appreciate and interact with nature, and outstanding customer service.

Events/Public Programming/Facility Rentals

NVCA's Lands department received excellent feedback for the 2026 Spring Tonic Maple Syrup Festival and wedding venue rentals.

Community organizations applauded the excellent customer service and reasonable prices for hosting events such as trail runs and musical hikes.

Permitting Process

Most survey responses regarding **NVCA's** permitting process indicated that regulations staff were knowledgeable, had good communication, and provided accurate information.

Through 2025, the Regulations and Planning department continued to focus on continuous improvement initiatives designed to enhance customer service, increase efficiency, and provide more transparent processes for applicants, including:

- Rolled out an e-permitting portal
- Updated specific permit exemptions in Implementation Guidelines to certain low risk activities
- Updated regulation mapping, resulting in a reduction of regulated areas

- Established a risk-based approach to permit fees and application review to foster more transparency, and for lower risk items to be addressed quickly
- Developed guides and checklists for permit applicants to ensure resubmissions are complete and reviews can be faster

The Permits and Regulations customer satisfaction survey and information collection methods will be updated in 2026 to ensure the information collected is value-added to improve processes.

Employee handbook update

The Board of Directors approved updates to the Salary Administration Policy and Employee Expenses Policy in **NVCA's Employee Handbook**.

The newly approved Salary Administration Policy introduces defined steps within **NVCA's** salary grids. This adjustment aligns with sector norms, supports workforce stability, and better positions the organization for a smooth and equitable amalgamation process.

NVCA staff are provided meal allowances while attending meetings, conferences, workshops, etc. The policy was updated to align with current standards and prices.

Human Resources Strategy

The **Board has approved NVCA's** three-year HR strategy. This guidance document will help the organization navigate the upcoming amalgamation, ensuring NVCA has the leadership, skills, capacity, and organizational culture to fulfill its legislated responsibilities, manage people-related risks, and sustainably deliver environmental conservation and public safety outcomes.

The strategy also supports NVCA's goal of being an employer of choice by strengthening employee experience and attracting and retaining talent.

CA Transition Committee

As part of the conservation authorities' amalgamation initiative, a Lake Huron Regional Conservation Authority (LHRCA) Transition Committee will be established to oversee and guide the implementation of the amalgamation process.

The transition is currently legislated to occur on February 1, 2027.

NVCA's Board of Directors has appointed the CAO and Chair as representatives to the Transition Committee, with the Vice-Chair appointed as the alternate.

The Board approved a temporary adjustment to the **Chair's honorarium to recognize additional** responsibilities on the provincially directed Transition Committee.

As the designated alternate, the Vice Chair will also receive the same adjustment if Transition Committee duties are undertaken.

Upcoming Events

PA Day Camp Tiffin

This special edition of Camp Tiffin, fueled by student interest, encourages outdoor exploration and guided excursions in the forest.

Date: June 5, 2026, from 9 am – 4 pm

Location: Tiffin Centre for Conservation

[Register here](#)

Tiffin Nature School

At Tiffin Nature School, children aged 2.5 to 10 are invited to explore and connect with the natural world. We nurture their innate curiosity, offering immersive outdoor experiences that inspire discovery and growth.

Dates: Tuesdays & Thursdays

Location: Tiffin Centre for Conservation

[Register here](#)

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7000

**Ministère des
Affaires municipales
et du Logement**

Bureau du ministre

777, rue Bay, 17^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 585-7000



234-2026-1746

June 1, 2026

On May 25, 2026, our government introduced the proposed [Protecting Ontario's Streets and Communities Act, 2026](#) (Bill 119). Through this legislation, we are proposing new tools to address zoning by-law contraventions which respond to recommendations and requests from municipal leaders. The proposed *Planning Act* changes, if passed, would enable municipalities to use an administrative monetary penalty (AMP) system for zoning by-law contraventions which relate to land uses that are not permitted.

We are interested in receiving your comments on these proposed changes. Comments can be made through the Environmental Registry of Ontario Posting [026-0558](#) Proposed Planning Act Changes (Schedule 7 of Bill 119 - *Protecting Ontario's Streets and Communities Act, 2026*) from May 26, 2026, to June 25, 2026. The government invites you to review the [Environmental Registry of Ontario and Regulatory Registry of Ontario](#) links provided above and share any feedback you may have.

If you have any questions, please reach out to my Director of Stakeholder Relations, Caucus Affairs and Public Appointments, Tanner Zelenko at tanner.zelenko@ontario.ca.

I look forward to continued collaboration with you to address these and other important issues facing our communities.

Sincerely,

A handwritten signature in blue ink that reads "Robert J. Flack".

Hon. Robert J. Flack

Minister of Municipal Affairs and Housing

c. The Honourable Graydon Smith, Associate Minister of Municipal Affairs and Housing

Robert Dodd, Chief of Staff Minister's Office

Matthew Rae, Parliamentary Assistant, Municipal Affairs and Housing

Laura Smith, Parliamentary Assistant, Municipal Affairs and Housing

Brian Saunderson, Parliamentary Assistant, Municipal Affairs and Housing

Martha Greenberg, Deputy Minister, Municipal Affairs and Housing

David McLean, Assistant Deputy Minister, Municipal Affairs and Housing

Laurie Miller, Assistant Deputy Minister, Municipal Affairs and Housing

Sean Fraser, Assistant Deputy Minister, Municipal Affairs and Housing

Municipal Chief Administrative Officers

Denise Holmes

From: Grant C. Horan <GHoran@stradagr.com>
Sent: Wednesday, June 3, 2026 10:46 AM
To: Denise Holmes; Kaitlin Dinnick
Subject: Strada Aggregates & Bluewater Compliance Review
Attachments: L - 123016 - Response to Peer Review Comments.pdf

Good morning Denise, hope all is well.

I read the review from Bluewater regarding our Annual Compliance Report posted on the Township website and wanted to have our Hydrogeologist Team provide a response (attached).





Please let me know if you have any additional questions or comments.

Take care grant



Grant C. Horan

Controller

-  905-738-2200 ext. 3336
-  416-805-3076
-  ghoran@stradagr.com
-  30 Floral Parkway, Concord, ON, L4K 4R1

File 123016

June 3, 2026

Strada Aggregates Inc.
30 Floral Parkway
Vaughan, Ontario L4K 4R1

Re: Strada Shelburne, Melancthon, Dufferin County
Response to 2025 Annual Compliance Report Peer Review Comments

To whom it may concern:

Tatham Engineering Limited (Tatham) has prepared this letter as a formal response to the peer review comments received from Bluewater Geoscience Consultants Inc. (Bluewater) on May 19, 2026, in regard to the Strada Shelburne 2025 Annual Compliance Report prepared by Tatham on March 25, 2026.

The following section provides the Bluewater comment in bold followed by our corresponding response.

As such, Bluewater recommends that Council request from Strada (at a timing to be determined by Council) a current inventory of all surface water, pond and groundwater monitoring locations provided in Section 4.2 of the PTTW and/or Table 1 of the IMP. This inventory should include the following information for each location:

- 1. Is the location currently available, suitable and included in the monitoring/sampling required in the PTTW and IMP. Also, note which stratigraphic unit each location is intended to monitor;**

Table 1 provides a comprehensive inventory of all monitoring locations required under the site's Permit-To-Take-Water (PTTW) and Integrated Monitoring Program (IMP). The table includes historical and current naming conventions, regulatory requirements, current monitoring status, recommended future monitoring locations, and the hydrostratigraphic units being monitored.

- 2. Has the location become destroyed/blocked/discontinued/removed and not reestablished, the reason for such and the year in which this occurred. This should include all monitoring locations but is particularly important for pond and surface water monitoring locations. Where any monitoring location has become unavailable or unsuitable through time, we require a 'Plan of Action' to address and reestablish each monitoring location so they can complete adequate on-going monitoring and fulfill their requirements to maintain compliance with the Terms of the PTTW and IMP;**

As detailed in Table 1, five well nests have been destroyed and/or decommissioned, resulting in the discontinuation of monitoring at these locations.

Two well nests were destroyed prior to 2019: OW2 (comprising OW2A, OW2B, and OW2C) along the western property limits near the site entrance, and OW11 (comprising OW11A and OW11B) along the southern property limits. The discontinuation of monitoring at these locations as a result of the monitors having been destroyed has been documented in each annual compliance monitoring report submitted to the MECP since 2019. Although monitoring at OW2 and OW11 has been discontinued, adequate monitoring coverage is maintained in both areas. OW8 and OW13 monitor the sand/gravel and lower bedrock aquifers in the vicinity of OW2, while OW4 and OW5 provide equivalent coverage in the vicinity of OW11.

The OW17 nest (OW17A and OW17C) and OW15B have been decommissioned as they were located within the active extraction footprint. Replacement wells are not warranted because ongoing extraction activities will continue in this area, and existing monitoring wells outside the extraction zone provide adequate coverage of the sand/gravel and bedrock aquifers.

OW8B is listed in the PTTW and IMP; however, no record exists of OW8B. The borehole log for BH8 is attached for reference. Additionally, annual reports since 2019 contain no mention of OW8B. Since OW3 provides adequate monitoring of both the Tavistock Till interface (B series) and the Bedrock Aquifer (C series), an additional monitor in the OW8A vicinity is not recommended.

Water levels in the wash pond are not currently monitored. The wash pond had previously been under construction and a permanent monitoring location has not been re-established to-date. It is the intention to re-establish water level monitoring in the wash pond pending the PTTW amendment approval. Understanding further refinements to the wash pond design will be required if the requested water takings are approved.

Should a monitoring well be destroyed or damaged, Strada will follow this "Plan of Action":

1. The monitoring location will be assessed to determine if replacement is necessary. Replacement will not be recommended if either of the following conditions exists:
 - a. The well is located within the aggregate extraction footprint; or
 - b. The well is in an area adequately covered by monitoring wells in the same stratigraphic units.
2. If neither condition applies, replacement of the destroyed or damaged well will be recommended to maintain sufficient monitoring coverage.

In both scenarios, the MECP will be notified. Should the MECP require replacement of the damaged or destroyed well, Strada will comply and replace it.

3. **Provide an inventory of any monitoring locations added on the site since the PTTW and IMP were initiated, and if they are to be added/included in the on-going monitoring and sampling moving forward. Will Strada seek to amend the PTTW and IMP to reflect/include these new monitoring locations?**



Strada has submitted a PTTW amendment application to increase water takings for on-going aggregate wash operations on-site. The application was posted on the Environmental Registry of Ontario (ERO) for public consultation, during which the Township of Melancthon and other stakeholders provided comments. The application has proceeded through technical review with no outstanding comments. The amendment request is currently with the MECP Approvals Branch.

Table 1 outlines the monitoring locations recommended for future PTTW compliance. Upon PTTW approval, Strada will seek to amend the IMP to align with the revised permit and reflect the recommended monitoring program.

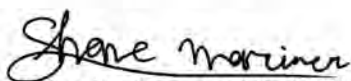
As part of the ongoing Aggregate Resources Act (ARA) application to permit extraction below the groundwater table, several deeper bedrock monitoring wells have been installed on-site. These wells are not recommended for inclusion in the amended PTTW at this time but are being monitored for due diligence purposes.

During past reviews it was also noted that there have been several instances of Strada taking water outside the April 1 to November 16 time window specified in Section 3.3 of the PTTW. It is difficult to view these occurrences as accidental, as the terms of the PTTW should be quite clear to Strada, and it is reasonable for Council to view these breaches as wilful and as fundamental non-compliance with the terms of the PTTW. Council may want to request further information on why/how these breaches occurred as well as some form of commitment from Strada that it will not happen in the future.

After a review of the water taking data from 2017 to 2025, it was identified that water was taken outside of the permitted dates on a total of 4 days (November 17 and 20, 2023, and November 18 and 19, 2024). The taking of water beyond the allowed November 16 date was an honest mistake, which has been reported to the MECP and going forward no water taking will continue beyond November 16 unless otherwise permitted by the MECP. It is noted that for both 2023 and 2024 the total number of water taking days did remain substantially below the allowed amount. There were 115 days of taking in 2023 and 140 days in 2024, compared to a permitted amount of 230 days.

Should you have further questions or concerns please do not hesitate to contact the undersigned.

Yours truly,
Tatham Engineering Limited



Shane Mariner, H.B.Sc (ENV)
Project Manager - Hydrogeology &
Geoenvironmental
SM/AK: ha



Alicia Kimberley, M.Sc., P.Geo
Manager - Hydrogeology & Geoenvironmental



Table 1: Summary of Historical and Current Monitoring Locations

HISTORICAL LOCATION ID	CURRENT LOCATION ID	ACTIVELY MONITORED?	MONITORING REQUIRED?		LOCATION TO BE INCLUDED IN FUTURE PTTW/IMP?	STRATIGRAPHIC UNIT MONITORED
			PTTW	IMP		
Wash Pond	Wash Pond	No	Yes	No	No	NA
OW2-A	--	No - Destroyed sometime prior to 2019	Yes	Yes	No	Sand/Gravel aquifer
OW2-B	--		Yes	Yes	No	Tavistock Till
OW2-C	--		Yes	No	No	Bedrock Aquifer
OW3-A	OW3A	No - Dry	Yes	No	No	Sand/Gravel aquifer
OW3-B	OW3B	Yes	Yes	Yes	Yes	Tavistock Till
OW3-C	OW3C	Yes	No	No	No	Bedrock Aquifer
OW4-A	OW4A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW4-B	OW4B	Yes	Yes	Yes	Yes	Tavistock Till
OW4-C	OW4C	Yes	Yes	No	No	Bedrock Aquifer
OW5-A	OW5A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW5-B	OW5B	Yes	Yes	Yes	Yes	Tavistock Till
OW5-C	OW5C	Yes	Yes	No	Yes	Bedrock Aquifer
OW6-A	OW6A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW7-A	OW7A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW7-B	OW7C	Yes	Yes	Yes	Yes	Bedrock Aquifer
OW8-A	OW8A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer

HISTORICAL LOCATION ID	CURRENT LOCATION ID	ACTIVELY MONITORED?	MONITORING REQUIRED?		LOCATION TO BE INCLUDED IN FUTURE PTTW/IMP?	STRATIGRAPHIC UNIT MONITORED
			PTTW	IMP		
OW8-B	--	No - No record of this monitor	Yes	No	No	--
OW9-A	OW9A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW9-B	OW9B	Yes	No	No	No	Tavistock Till
OW10-A	OW10A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW10-B	OW10B	Yes	Yes	No	Yes	Tavistock Till
OW11-A	--	No - Destroyed sometime prior to 2019	Yes	Yes	No	Sand/Gravel aquifer
OW11-B	OW11C		Yes	Yes	No	Bedrock Aquifer
OW12-A	OW12A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW12-B	OW12B	Yes	No	No	No	Tavistock Till
OW12-C	OW12C	Yes	No	No	No	Bedrock Aquifer
OW13-A	OW13A	Yes	Yes	Yes	Yes	Sand/Gravel aquifer
OW13-B	OW13C	Yes	No	Yes	Yes	Bedrock Aquifer
OW14-A	OW14A	Yes	No	No	No	Sand/Gravel aquifer
OW14-B	OW14C	Yes	No	Yes	Yes	Bedrock Aquifer
OW15-B	OW15C	No - Decommissioned as the well was within the footprint of extraction	No	Yes	No	Bedrock Aquifer

HISTORICAL LOCATION ID	CURRENT LOCATION ID	ACTIVELY MONITORED?	MONITORING REQUIRED?		LOCATION TO BE INCLUDED IN FUTURE PTTW/IMP?	STRATIGRAPHIC UNIT MONITORED
			PTTW	IMP		
OW16-A	OW16A	Yes	No	No	No	Sand/Gravel aquifer
OW16-B	OW16C	Yes	No	Yes	Yes	Bedrock Aquifer
OW17-A	OW17B	No - Decommissioned as these wells were within the footprint of extraction	No	Yes	No	Tavistock Till
OW17-B	OW17C		No	Yes	No	Bedrock Aquifer
OW18-A	OW18A	Yes	No	Yes	Yes	Sand/Gravel aquifer
OW18-B	OW18C	Yes	No	Yes	Yes	Bedrock Aquifer
OW19-A	OW19A	Yes	No	Yes	No	Sand/Gravel aquifer
OW19-B	OW19C	Yes	No	Yes	Yes	Bedrock Aquifer
OW20-A	OW20A	Yes	No	No	No	Sand/Gravel aquifer
OW20-B	OW20C	Yes	No	Yes	Yes	Bedrock Aquifer
OW21-A	OW12A	Yes	No	No	No	Sand/Gravel aquifer
OW21-B	OW21C	Yes	No	Yes	Yes	Bedrock Aquifer
OW22-A	OW22A	Yes	No	No	No	Sand/Gravel aquifer
OW22-B	OW22C	Yes	No	Yes	Yes	Bedrock Aquifer
OW23-A	OW23A	Yes	No	No	No	Sand/Gravel aquifer
OW23-B	OW23C	Yes	No	Yes	Yes	Bedrock Aquifer
North Pond	North Pond	Yes	Yes	No	Yes	Sand/Gravel aquifer

HISTORICAL LOCATION ID	CURRENT LOCATION ID	ACTIVELY MONITORED?	MONITORING REQUIRED?		LOCATION TO BE INCLUDED IN FUTURE PTTW/IMP?	STRATIGRAPHIC UNIT MONITORED
			PTTW	IMP		
South Pond	South Pond	Yes	Yes	No	Yes	Sand/Gravel aquifer
SW1 (Wetland)	SW1 (Wetland)	Yes	No	Yes	Yes	Sand/Gravel aquifer
SW2 (Vernal Pool)	SW2 (Vernal Pool)	Yes	No	Yes	Yes	Sand/Gravel aquifer

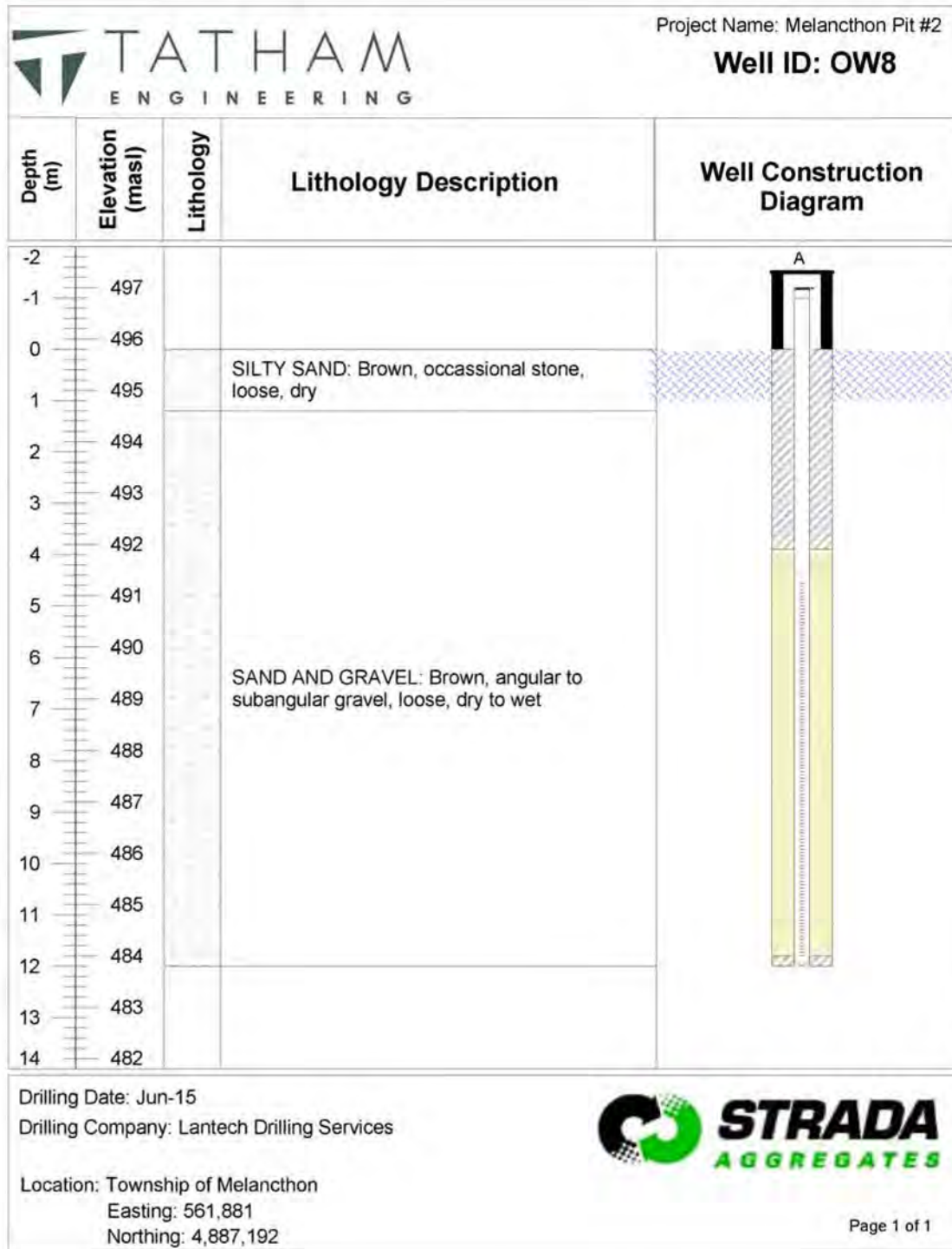


Figure A.35: Borehole log for Well OW8.

BLUEWATER GEOSCIENCE CONSULTANTS INC.

42 Shadyridge Place
Kitchener, Ontario
N2N 3J1

Tel: (519) 502-8947

E-mail: blemieux@rogers.com

May 19, 2026

Mayor White and Members of Council,
The Township of Melancthon
157101 Highway 10,
Melancthon, Ontario
L9V 2E6
Attn.: Ms. Denise Holmes, A.M.C.T., Clerk-Treasurer

Mayor White and Members of Council:

Bluewater Geoscience Consultants Inc. (Bluewater) was asked to review the report entitled “**Strada Shelburne, Annual Compliance Report**” dated March 25, 2026 and prepared by Tatham Engineering as well as comments made by Council during the May 7, 2026 Council Meeting.

The reviewed report details the 2025 groundwater and surface water monitoring and sampling activities completed for the Strada Melancthon pit. The report is completed as required by the terms of the site Permit To Take Water (PTTW) Number 3210-AKRL9C dated May 8, 2017 and the Integrated Monitoring Plan (IMP) dated February 2018.

During our review of these documents, it appears that the groundwater and surface water monitoring network stipulated in the PTTW and IMP has become degraded through time. This appears to include groundwater monitoring wells that have been destroyed/removed/blocked etc. and are no longer available for monitoring as well as surface water monitoring locations that have been removed/alterd or decommissioned and not reestablished and/or are monitored inconsistently.

Section 4.2 of the PTTW and Table 1 of the IMP provides a list of groundwater and surface water monitoring locations that are required to be monitored and/or sampled on a semi-annual or annual frequency. The requirements of the PTTW indicates these locations ‘shall’ be monitored indicating that all monitoring locations need to be maintained and should any locations become unusable, it must be replaced in a timely manner to continue compliance with the PTTW and IMP.

It appears that as many as nine of the required monitoring locations may no longer be available and/or suitable to fulfill the requirements of the PTTW and IMP. It is reasonable for Council to view these missing monitoring locations as unacceptable and they form a fundamental non-compliance with the requirements of the PTTW and IMP that requires immediate attention.

As such, Bluewater recommends that Council request from Strada (at a timing to be determined by Council) a current inventory of all surface water, pond and groundwater monitoring locations provided in Section 4.2 of the PTTW and/or Table 1 of the IMP. This inventory should include the following information for each location:

BLUEWATER GEOSCIENCE

1. Is the location currently available, suitable and included in the monitoring/sampling required in the PTTW and IMP. Also, note which stratigraphic unit each location is intended to monitor;
2. Has the location become destroyed/blocked/discontinued/removed and not reestablished, the reason for such and the year in which this occurred. This should include all monitoring locations but is particularly important for pond and surface water monitoring locations. Where any monitoring location has become unavailable or unsuitable through time, we require a 'Plan of Action' to address and reestablish each monitoring location so they can complete adequate on-going monitoring and fulfill their requirements to maintain compliance with the Terms of the PTTW and IMP;
3. Provide an inventory of any monitoring locations added on the site since the PTTW and IMP were initiated, and if they are to be added/included in the on-going monitoring and sampling moving forward. Will Strada seek to amend the PTTW and IMP to reflect/include these new monitoring locations?

During past reviews it was also noted that there have been several instances of Strada taking water outside the April 1 to November 16 time window specified in Section 3.3 of the PTTW. It is difficult to view these occurrences as accidental, as the terms of the PTTW should be quite clear to Strada, and it is reasonable for Council to view these breaches as wilful and as fundamental non-compliance with the terms of the PTTW. Council may want to request further information on why/how these breaches occurred as well as some form of commitment from Strada that it will not happen in the future.

We trust you will find this review suitable for your current requirements, however please feel free to reach out to the undersigned if you require any further information.

Sincerely,

BLUEWATER GEOSCIENCE CONSULTANTS INC.



Breton J. Lemieux, M.Sc., F.Geo., QP
President, Senior Geoscientist

Date: May 19, 2026

**Niagara Escarpment
Commission**
232 Guelph Street
Georgetown, ON L7G 4B1
Tel. No.: 905-877-5191

1450 7th Avenue East
Owen Sound, ON N4K 2Z1
Tel. No. (519) 371-1001

nec@ontario.ca
<https://escarpment.org>

**Commission de l'escarpement du
Niagara**
232, rue Guelph
Georgetown ON L7G 4B1
No de tel. 905-877-5191

1450 7^e avenue Est
Owen Sound, ON N4K 2Z1
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<https://escarpment.org>



Niagara Escarpment Commission
An agency of the Government of Ontario

Date: 06/03/2026

Via Email

Nottawasaga Valley Conservation Authority
Dufferin County
Township of Melancthon

Request for Comments

File Number: APP-2026-00120

Landowner: 1392119 ONTARIO LTD

Applicant or Agent: David Metz

Legal Description: PT LT 13 Con 2OS, Parts 3 and 4 Plan 7R6700S/T MEL 18578

Civic Address: 537064 Main St, Melancthon, ON, L9V 1X6, CAN

Assessment Roll Number: 22190000011663000000

Proposed Development:

To construct the following on a vacant ± 0.733 ha (1.81 ac) lot.

- Construct a 1 storey ± 194 sq m (2,087 sq ft) single family dwelling with an attached garage, having a maximum height of ± 9.8 m (32 ft).
- Extend existing drive way by ± 24.4 m (80 ft) long and ± 7.0 m (23 ft) wide driveway.
- Install septic and well

Review and Comment:

The attached Development Permit application, which is summarized above, is being sent to you for review. Your comments and recommendations are requested for the Niagara Escarpment Commission's consideration.

We would appreciate receiving your comments via email by 07/03/2026 If you require additional time to provide comments, please contact us soon as possible.

If you have any questions, please contact Lorelie Spencer at lorelie.spencer@ontario.ca.

Sincerely,

Planning Team,
Niagara Escarpment Commission

**Niagara Escarpment
Commission**
232 Guelph Street
Georgetown, ON L7G 4B1
Tel. No.: 905-877-5191

1450 7th Avenue East
Owen Sound, ON N4K 2Z1
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No de tel. (519) 371-1001

nec@ontario.ca
<https://escarpment.org>



Niagara Escarpment Commission
An agency of the Government of Ontario

Niagara Escarpment Development Permit Application

[Niagara Escarpment Planning and Development Act](#), RSO, 1990, as amended

Submission Date: 2026-05-13T20:17:56.000Z

File Number: APP-2026-00120

<p>Niagara Escarpment Commission 232 Guelph Street, 3rd Floor Georgetown, Ontario, L7G 4B1 Phone: 905-877-5191 Fax: 905-873-7452 Email: nec@ontario.ca Website: https://escarpment.org</p> <p>Serving the areas of: Region of Halton Region of Peel Region of Niagara City of Hamilton Dufferin County (Mono)</p>	<p>Niagara Escarpment Commission 1450 7th Avenue Owen Sound, Ontario, N4K 2Z1 Phone: 519-371-1001 Fax: 519-371-1009 Email: nec@ontario.ca Website: https://escarpment.org</p> <p>Serving the areas of: Bruce County Grey County Simcoe County Dufferin County (Mulmur, Melancthon)</p>
---	--

Part 1: Landowner Contact (required)

Name: David Metz

Mailing Address: [REDACTED]

Phone Number: [REDACTED]

Email address: metz.homes@rogers.com

Business name: 1392119 Ontario Ltd.

Part 2: Applicant or Agent (if applicable)

First Name: David

Last Name: Metz

Mailing Address: [REDACTED]

Phone Number: [REDACTED]

Email address: metz.homes@rogers.com

Part 3: Property Location and Information

Does your property have a civic address? Yes

Civic / Street Address: 537064 Main St, Melancthon, ON, L9V 1X6, CAN

Legal Description: PT LT 13 Con 2OS, Parts 3 and4 Plan 7R6700S/T MEL 18578

Assessment roll number or PIN: 22190000011663000000

Lot Size: 0.733 ha Hectares

Date the property was purchased or future date of purchase: 08/05/2021

Part 4: Property Servicing

Existing Road Frontage: Municipal

Existing Water Supply: Private

Existing Sewage Disposal: Private

Proposed Road Frontage: Municipal

Proposed Water Supply: Private

Proposed Sewage Disposal: Private

Part 5: Easements Covenants, Agreements

Describe the type and terms of any easements, rights-of-way, covenants, agreements or other restrictions registered on or affecting the title of the property and / or attach a copy.

N/A

Part 6: Existing and Proposed Development

Note: “Development” includes the construction of buildings and structures, alterations to the landscape (e.g., placing fill, drainage alterations, pond construction or alteration), any change of use or new use (e.g., residential to commercial, new home business, etc.). If additional space is required, please include separate attachments.

Current Use: This is a vacant property

Proposed Changes: Build a 2,087 SF house with attached 2 car garage

Part 7: Creating a new lot or severing an existing lot

If this application involves the creation / severance of a new lot, please provide the following information:

N/A

Part 8: Creating a new building/structure or demolishing an existing building/structure:

Please provide a description of all existing and proposed development. Note that:

- **Ground Floor Area:** is the total exterior measurements of any building, including attached garages and enclosed decks (as applicable).
- **Total Floor Area:** is based on the exterior measurements of the building and includes the total of ground floor area (including attached garages, etc.) plus walkout basements, plus full or half second stories, etc.
- **Maximum Height:** is measured from the lowest grade (e.g., walkout side) to the peak of the roof.

Use of Structure: single family dwelling

Type: Proposed structure

Ground Floor Area (footprint): 2087 square metres

Total Floor Area (all stories and walkouts): square metres

Number of Stories: 1

Maximum Height (lowest grade to peak): 32 metres

Amount of fill (if required): cubic metres

Part 9: Accessory facilities, structures, filling, grading, utilities, infrastructure, etc.

Including lighting, signs, wind turbines, hydro poles/lines, retaining walls, placement of fill, cutting and filling, grading, berms, parking areas, tree/site clearing, etc.

N/A

Part 10: Creating a new home business or changing the use of an existing home business

E.g., Establishing a Home Business, Home Occupation, Home Industry or Bed and Breakfast business. Converting or changing the use or establishing a new use on a property or within any dwelling building or structure on a property.)

N/A

Part 11: Creating a new pond or conducting work on an existing pond

The following information is the minimum information required for pond construction, alteration or maintenance. Generally, a hydrology / hydrogeology report and / or an Environmental Impact Assessment is also required.

N/A

Note that additional construction details include inflow, outflow, emergency outflow, spillway details, type of construction, height and width of banks, erosion / sediment control measures, placement of excavated materials, and finished grading.

Part 12: Creating a new agricultural development

This section applies for the following types of developments: General Agriculture; On-farm Diversified Uses; Agricultural Related Uses; Dwelling Units Accessory to

Agricultural Uses; New Dwelling in Agricultural Areas (near barns – MDS I); Livestock Facilities (MDS II); Equestrian Facilities (arenas, riding rings, events); Farm Ponds; Winery and Winery Events; ‘Agricultural Purposes Only’ (APO) lot creation

N/A

Part 13: Creating a new Radio of Telecommunications Facility

Note: This information is being collected in accordance with the Niagara Escarpment Commission’s Consultation Protocol for Radiocommunication and Broadcasting Antenna Systems in the Niagara Escarpment Plan Area. A site visit to the property may be conducted to review this proposal, with notice to the applicant, in order to provide advice to Industry Canada on new radio and telecommunications facilities.

N/A

Part 14: Other Development and Activities

Please provide a detailed description of the proposed development:

N/A

Part 15: Other Information

Provide any additional information to clarify your proposal:

Part 16: Attestations

This attestation is for applicants to the Niagara Escarpment Commission who are applying for a Development Permit.

I confirm that I am an owner of the subject property or am an agent acting on behalf of an owner of the subject property. Yes

I confirm that all owners of the subject property are aware of and are fully in support of this application. Yes

I confirm that all information provided in this application is accurate and truthful to the best of my knowledge. Yes

Part 17: Attachments

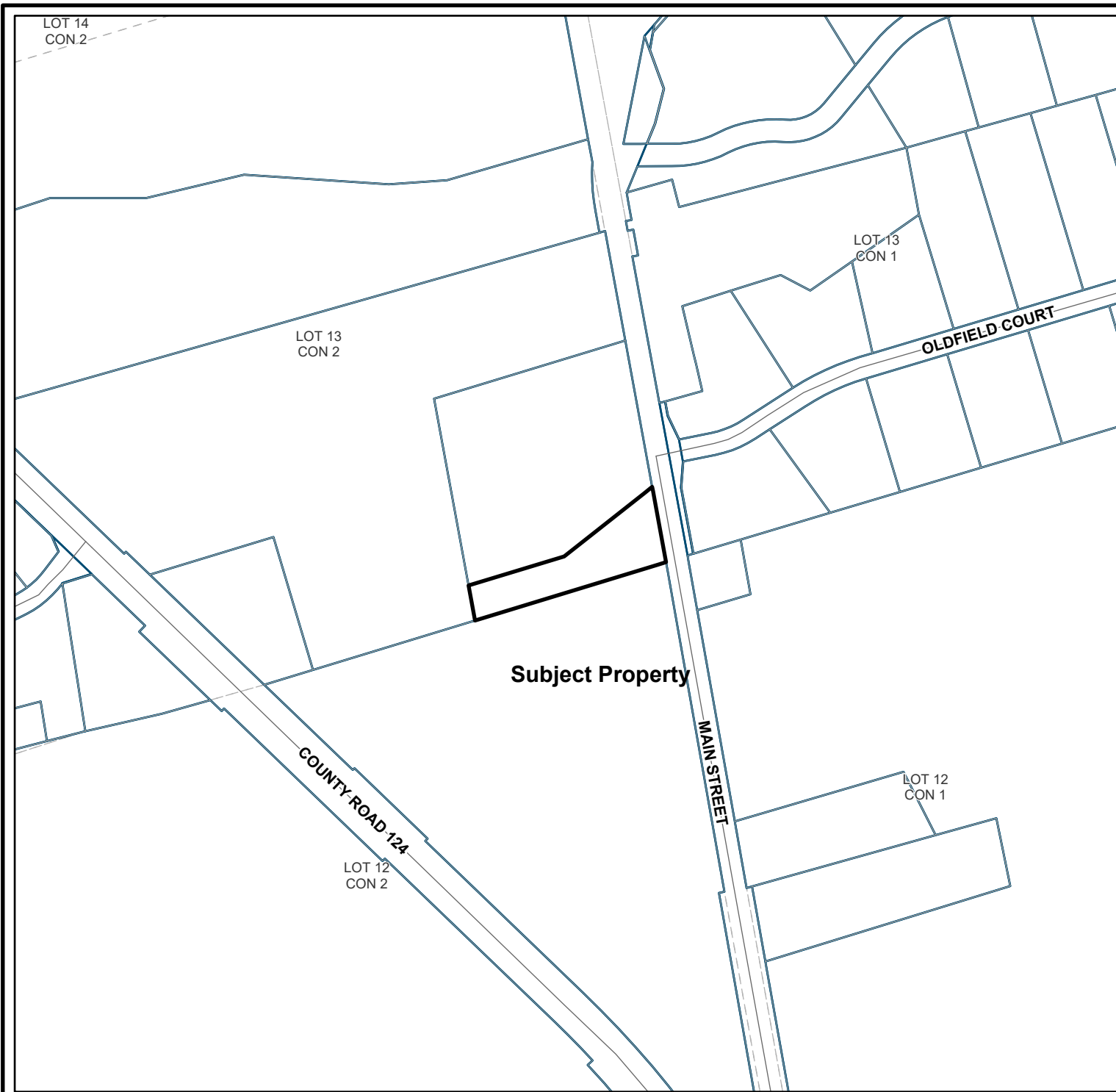
Metz Site Plan (5).pdf 05/13/2026

Metz Site Plan (5).pdf 05/13/2026

Metz Bungalow - 3 Bedroom (3).pdf 05/13/2026








Metz Bungalow - 3 Bedroom (3)_20260513201758GMT.pdf 2026-05-13T16:18:08

Metz Site Plan (5)_20260513201758GMT.pdf 2026-05-13T16:18:05

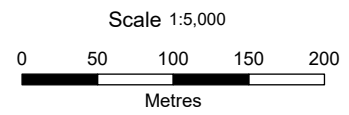


Map 1A Niagara Escarpment Plan

537064 Main St, Melancthon
APP-2026-00120

-  Subject Property
-  Roads
-  Upper Tier Municipality
-  Lower/Single Tier Municipality
-  Lot and Concession Boundary
-  Parcel Boundary
-  Ownership Boundary

NOTE: The Niagara Escarpment Plan Designation boundaries shown on this map are approximate and subject to confirmation through Site Inspection and the application of the 'Interpretation of Boundaries' section of the Niagara Escarpment Plan



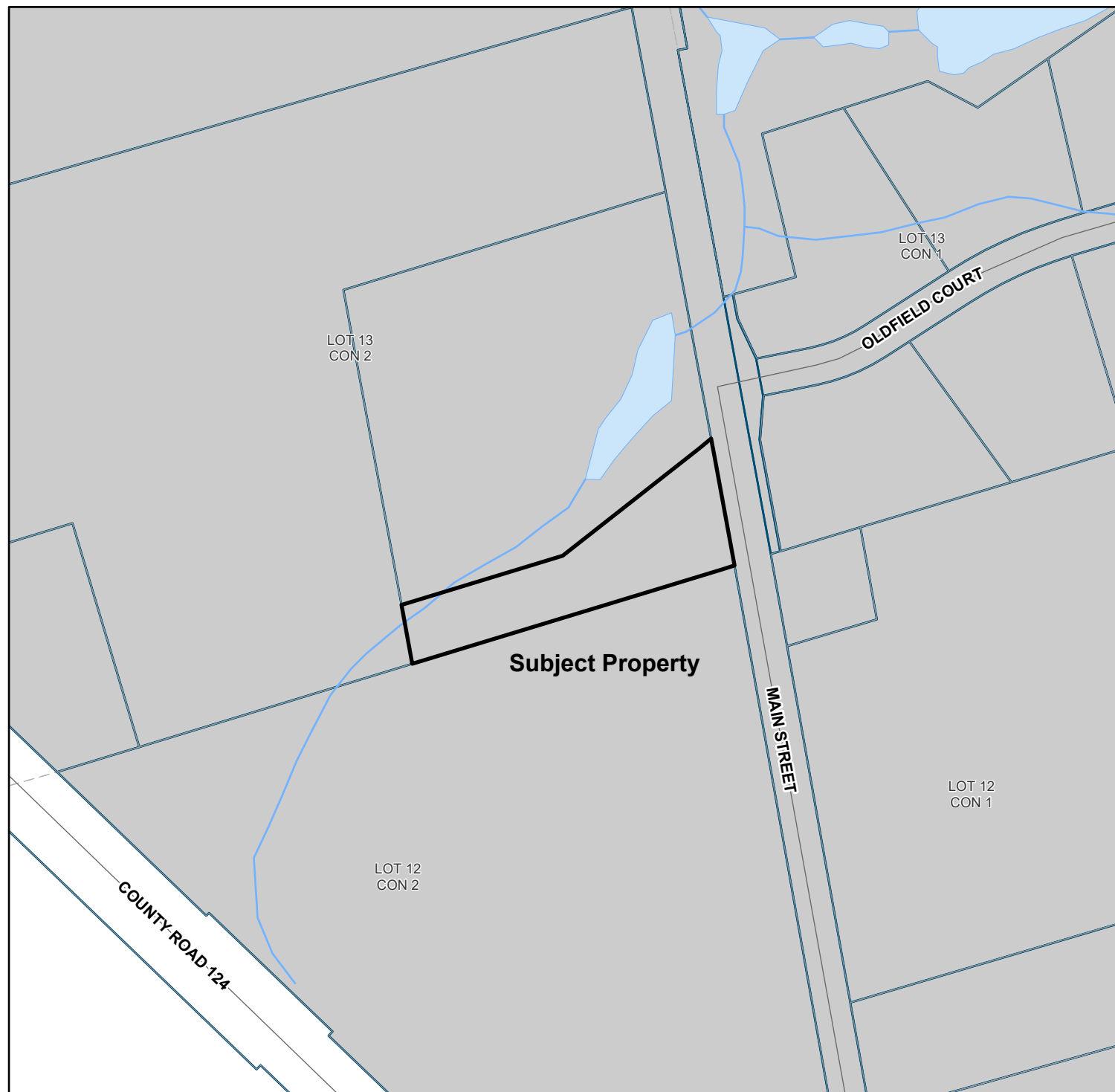
Printed on: 2026-05-21
THIS IS NOT A PLAN OF SURVEY.
This map is illustrative only. Do not rely on it as being a precise indicator of routes, location of features, nor as a guide to navigation. Base derived from various sources.
Map compiled and produced by the Geographic Information Systems (GIS) Department of the Niagara Escarpment Commission, Ministry of Natural Resources











Map 2

Lot Configuration

537064 Main St, Melancthon

APP-2026-00120



-  Subject Property
-  Area of Development Control
-  Roads
-  Waterbodies
-  Watercourse
-  Upper Tier Municipality
-  Lower/Single Tier Municipality
-  Lot and Concession Boundary
-  Parcel Boundary
-  Ownership Boundary

Scale 1:3,000

0 25 50 75 100

Metres

Printed on: 2026-05-21

THIS IS NOT A PLAN OF SURVEY.

This map is illustrative only. Do not rely on it as being a precise indicator of routes, location of features, nor as a guide to navigation. Base derived from various sources.

Map compiled and produced by the Geographic Information Systems (GIS) Department of the Niagara Escarpment Commission, Ministry of Natural Resources



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THE UNDERSIGNED HAS REVIEWED AND TAKES RESPONSIBILITY FOR THIS DESIGN, AND HAS THE QUALIFICATIONS AND MEETS THE REQUIREMENTS SET OUT IN THE ONTARIO BUILDING CODE TO BE A DESIGNER.

QUALIFICATION INFORMATION
 Required unless design is exempt under 3.2.5 of Division C of the building code.
 NICOL CROLE 25210
 NAME SIGNATURE BCIN

REGISTRATION INFORMATION
 Required unless design is exempt under 3.2.4 of Division C of the building code.
 PRESTIGE DESIGN + DRAFTING 28863
 FIRM NAME BCIN

PRESTIGE DESIGN & DRAFTING
 14 BYTHIA STREET ORANGEVILLE
 TEL: 519-940-8514
 BUILDING CODE IDENTIFICATION NUMBER 28863

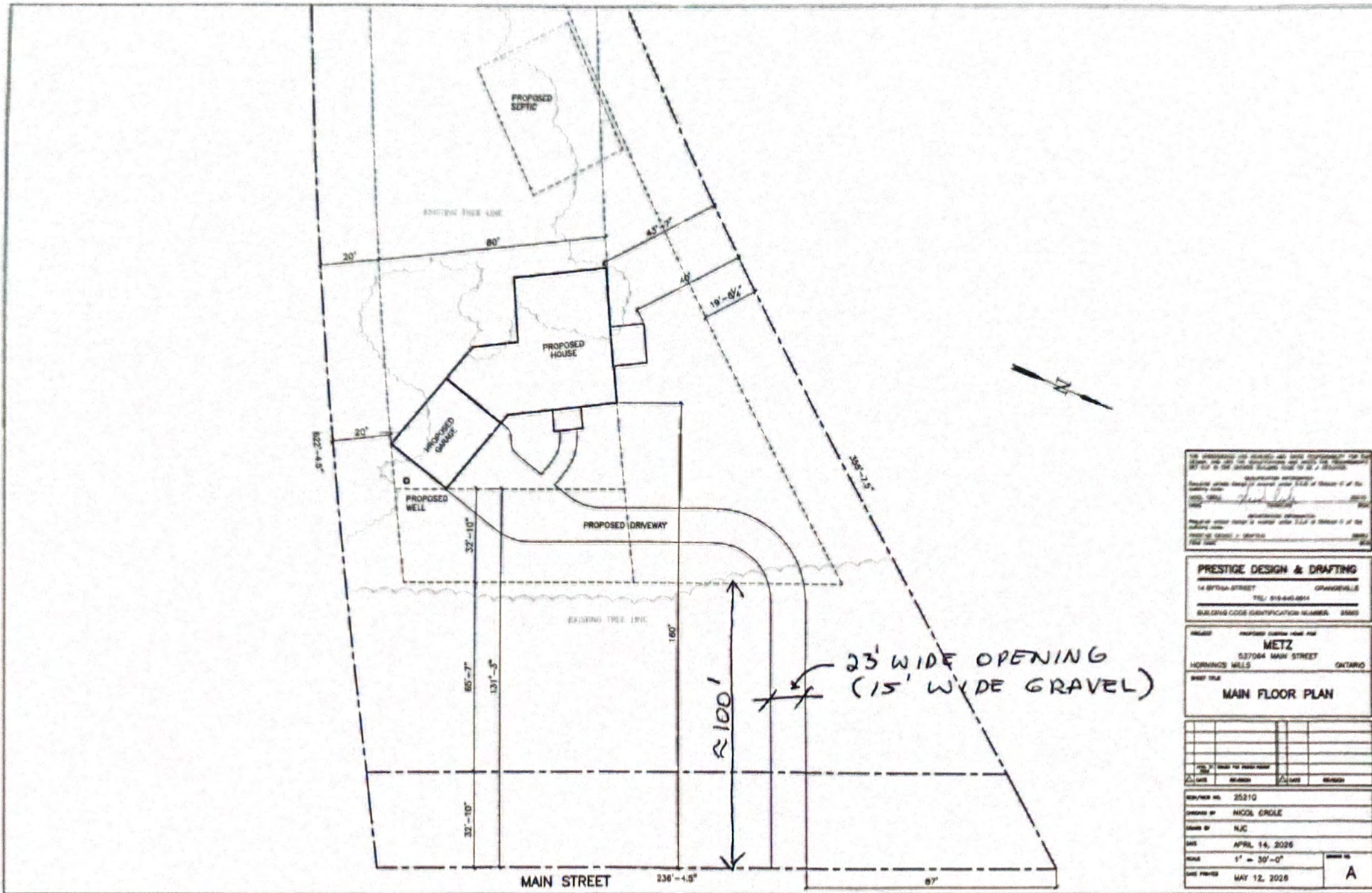
PROJECT PROPOSED CUSTOM HOME FOR
METZ
 537064 MAIN STREET
 HORNINGS MILLS ONTARIO

SHEET TITLE
MAIN FLOOR PLAN

APRIL 21 2026	ISSUED FOR DESIGN REVIEW		
△ DATE	REVISION	△ DATE	REVISION

BCIN/NICB NO. 25210
 CHECKED BY NICOL CROLE
 DRAWN BY NJC
 DATE APRIL 14, 2026
 SCALE 1" = 30'-0"
 DATE PRINTED MAY 12, 2026

DRAWING NO. **A**



I, the undersigned, do hereby certify that the information contained herein is true and correct to the best of my knowledge and belief, and that I am a duly qualified professional person in the Province of Ontario.
 Signature: *[Signature]*
 Name: *[Name]*
 Title: *[Title]*
 Date: *[Date]*

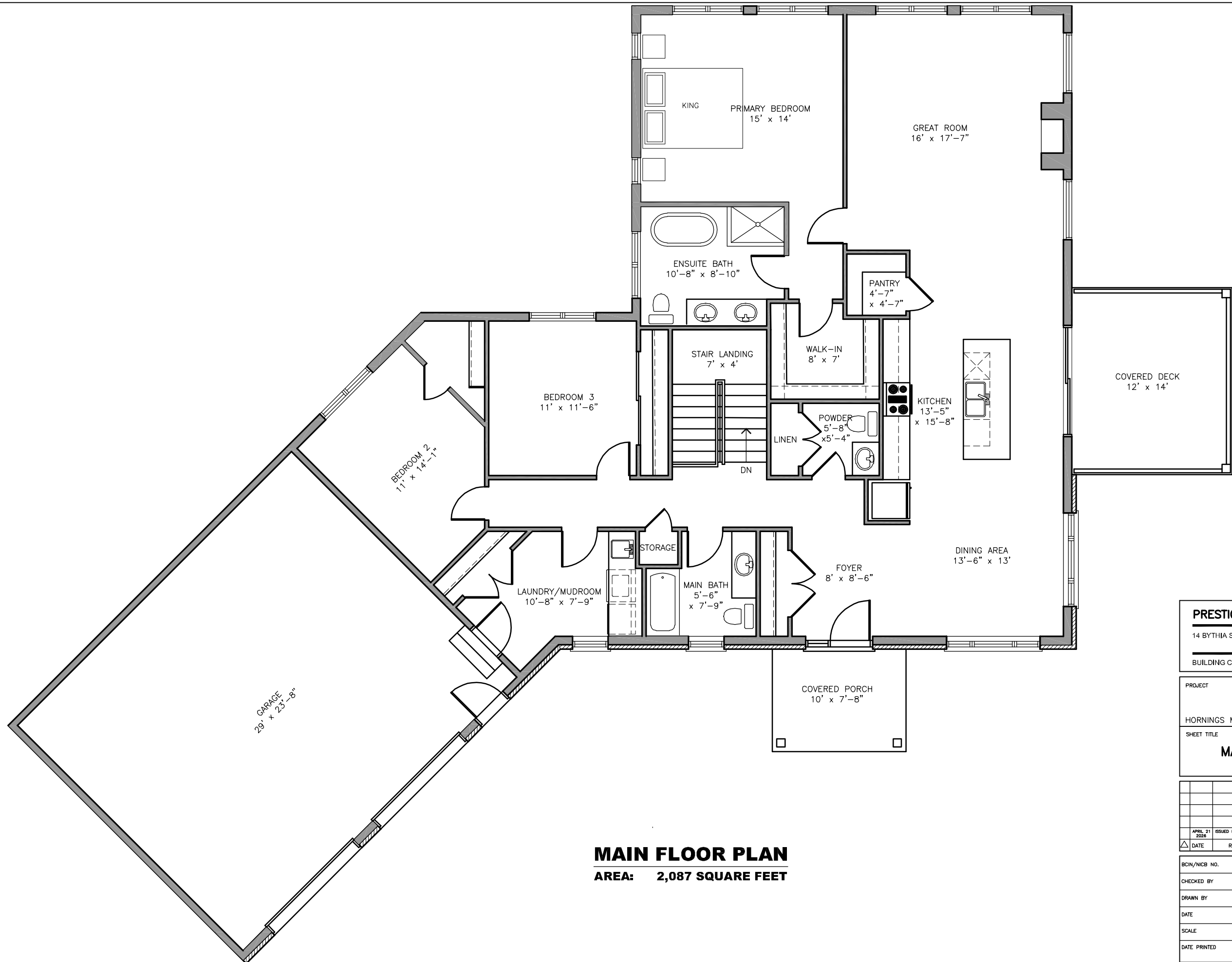
PRESTIGE DESIGN & DRAFTING
 14 BERTHA STREET GRANDVILLE
 TEL: 919-643-8814
 BUILDING CODE IDENTIFICATION NUMBER: 25885

PROJECT: PROPOSED GARAGE AND PORCH
METZ
 527064 MAIN STREET HORNINGS MILLS ONTARIO
 SHEET TITLE: **MAIN FLOOR PLAN**

DATE	REVISION	DATE	REVISION

DRAWING NO: 25210
 CHECKED BY: NICOL EGLE
 DRAWN BY: NJC
 DATE: APRIL 14, 2025
 SCALE: 1" = 30'-0"
 DATE PLOTTED: MAY 12, 2025

A



MAIN FLOOR PLAN

AREA: 2,087 SQUARE FEET

PRESTIGE DESIGN & DRAFTING
 14 BYTHIA STREET ORANGEVILLE
 TEL: 519-940-8514
 BUILDING CODE IDENTIFICATION NUMBER 28863

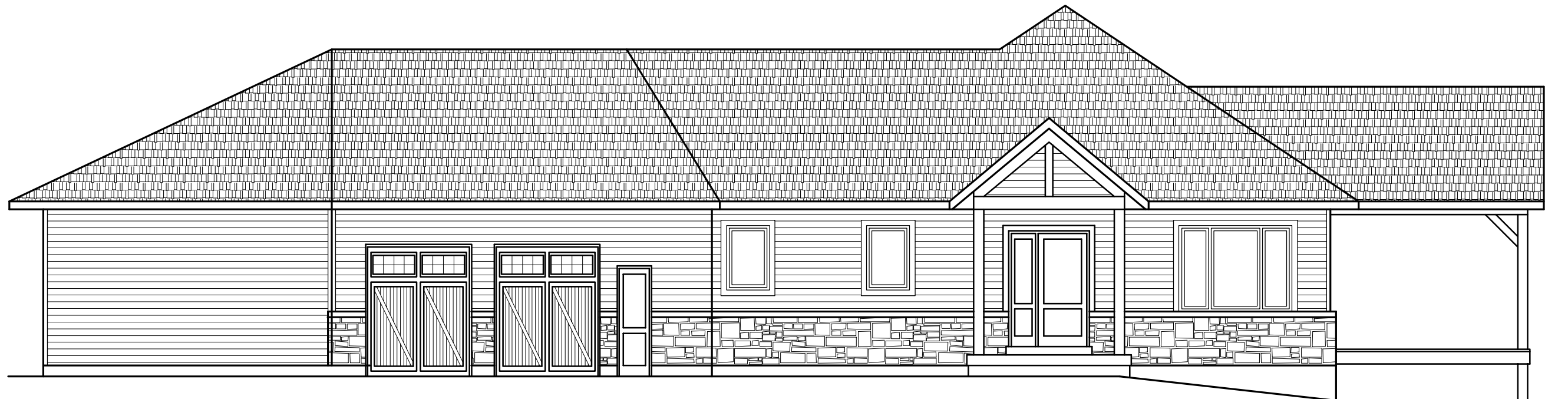
PROJECT PROPOSED CUSTOM HOME FOR
METZ
 537064 MAIN STREET
 HORNINGS MILLS ONTARIO

SHEET TITLE
MAIN FLOOR PLAN

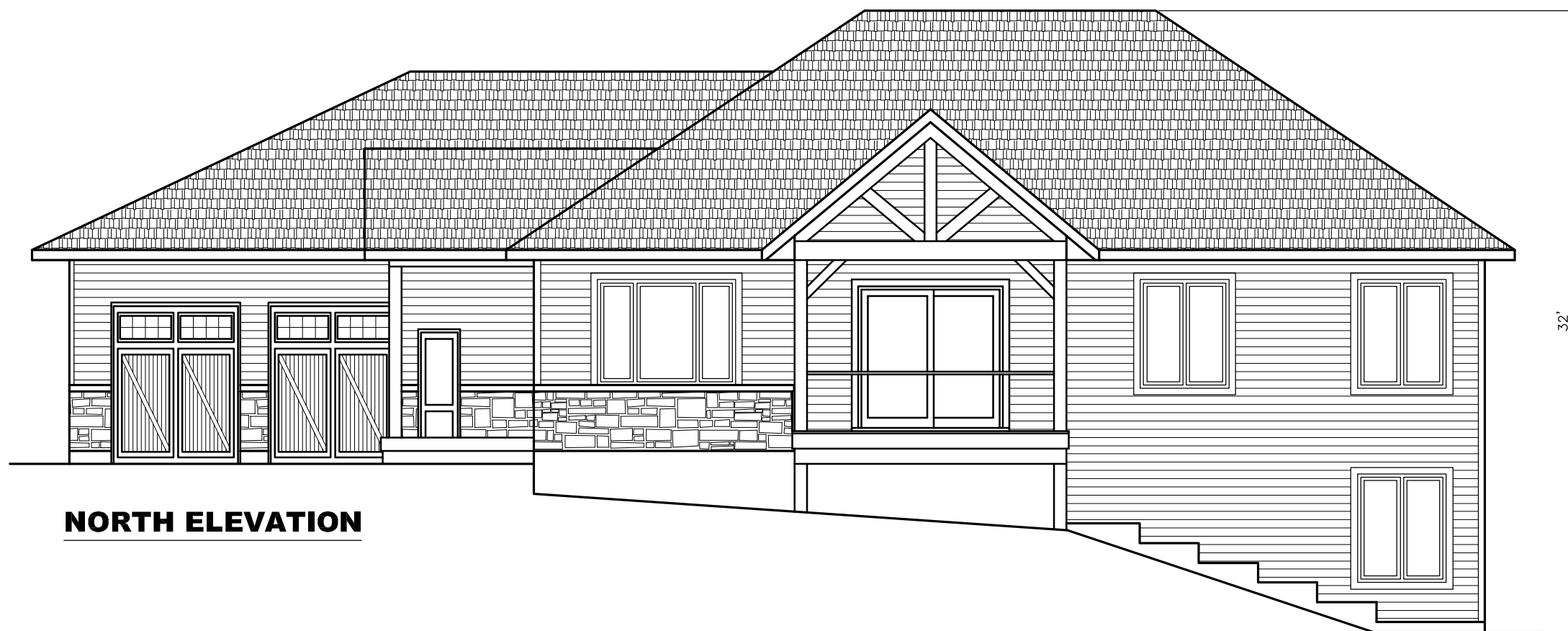
DATE	REVISION	DATE	REVISION
APRIL 21 2026	ISSUED FOR DESIGN REVIEW		

BCIN/NICB NO. 25210
 CHECKED BY NICOL CROLE
 DRAWN BY NJC
 DATE APRIL 14, 2026
 SCALE 1/7" = 1'-0"
 DATE PRINTED MAY 12, 2026

DRAWING NO.
A1



EAST ELEVATION



NORTH ELEVATION

PRESTIGE DESIGN & DRAFTING
 14 BYTHIA STREET ORANGEVILLE
 TEL: 519-940-8514
 BUILDING CODE IDENTIFICATION NUMBER 28863

PROJECT PROPOSED CUSTOM HOME FOR
METZ
 537064 MAIN STREET
 HORNINGS MILLS ONTARIO

SHEET TITLE
ELEVATIONS

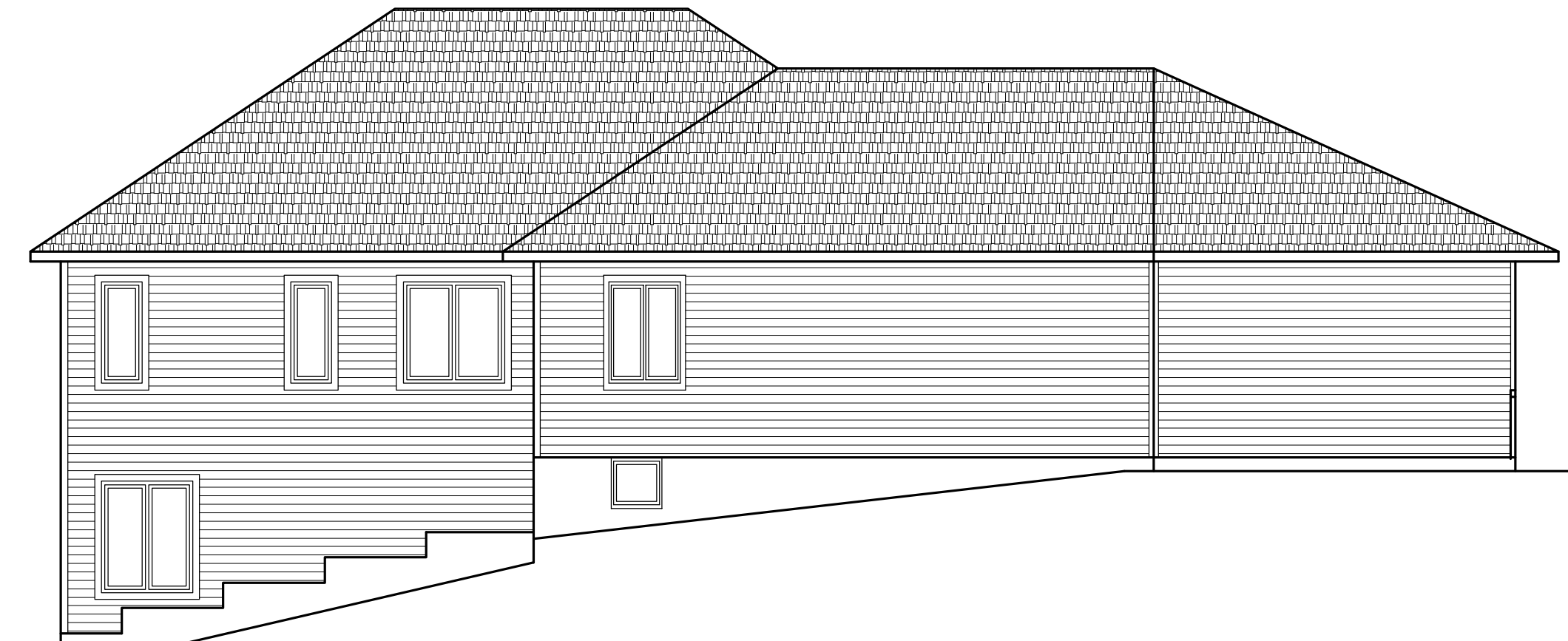
DATE	REVISION	DATE	REVISION
APRIL 21 2026	ISSUED FOR DESIGN REVIEW		

BCIN/NICB NO. 25210
 CHECKED BY NICOL CROLE
 DRAWN BY NJC
 DATE APRIL 14, 2026
 SCALE 1/7" = 1'-0"
 DATE PRINTED MAY 12, 2026

DRAWING NO. **A2**



WEST ELEVATION



SOUTH ELEVATION

PRESTIGE DESIGN & DRAFTING

14 BYTHIA STREET ORANGEVILLE

TEL: 519-940-8514

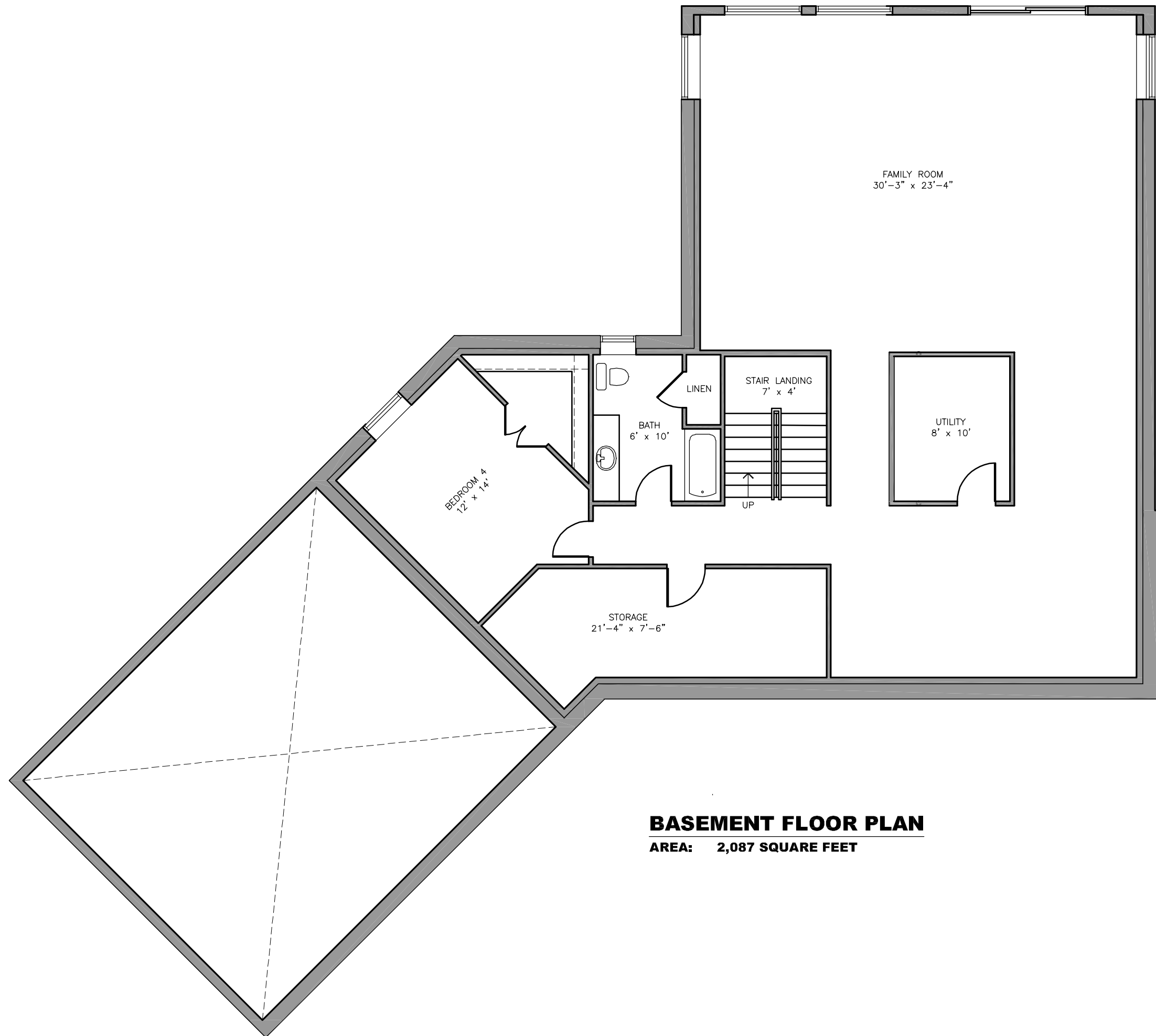
BUILDING CODE IDENTIFICATION NUMBER 28863

PROJECT PROPOSED CUSTOM HOME FOR
METZ
 537064 MAIN STREET
 HORNINGS MILLS ONTARIO

SHEET TITLE
ELEVATIONS

DATE	REVISION	DATE	REVISION
APRIL 21 2026	ISSUED FOR DESIGN REVIEW		

BCIN/NICB NO.	25210	DRAWING NO.	A3
CHECKED BY	NICOL CROLE		
DRAWN BY	NJC		
DATE	APRIL 14, 2026		
SCALE	1/7" = 1'-0"		
DATE PRINTED	MAY 12, 2026		



BASEMENT FLOOR PLAN
AREA: 2,087 SQUARE FEET

PRESTIGE DESIGN & DRAFTING
 14 BYTHIA STREET ORANGEVILLE
 TEL: 519-940-8514
 BUILDING CODE IDENTIFICATION NUMBER 28863

PROJECT PROPOSED CUSTOM HOME FOR
METZ
 537064 MAIN STREET
 HORNINGS MILLS ONTARIO

SHEET TITLE
BASEMENT FLOOR PLAN

DATE	REVISION	DATE	REVISION
APRIL 21 2026	ISSUED FOR DESIGN REVIEW		

BCIN/NICB NO. 25210
 CHECKED BY NICOL CROLE
 DRAWN BY NJC
 DATE APRIL 14, 2026
 SCALE 1/7" = 1'-0"
 DATE PRINTED MAY 12, 2026

DRAWING NO.
A4

Denise Holmes

From: Nicole Hill <nhill@shelburne.ca>
Sent: Wednesday, June 10, 2026 1:18 PM
To: Carey Holmes; hboston@mulmur.ca; Sarah Culshaw; nmartin@amaranth.ca; Les Halucha
Cc: Alice Byl; Roseann Knechtel; Denise Holmes; fred.simpson@townofmono.com
Subject: SDFB Resolution - June 2, 2026
Attachments: Shelburne District Fire Department - 2025 Management Letter - revised June 2 2026.pdf; Shelburne District Fire Department - 2025 Financial Statements - revised June 2 2026.pdf

Hello,

The following resolution was passed on Tuesday June 2, 2026:

Resolution # 3

Moved by F. Nix – Seconded by B. Neilson

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management rescind the approved Financial Statements from April 7, 2026;

AND THAT Note 6 of the Financial Statements be amended to include the word "some" at the beginning of the paragraph and the final sentence be updated to reflect two municipalities instead of three municipalities;

AND FURTHER THAT the Management Letter be removed. Followed by an issuance of a clean audit letter.

AND THAT the Board approves the statements as amended.

Carried

I have also attached the amended Financial Statements.



Nicole Hill

Secretary/Treasurer
Tel: (519) 925-5111

Shelburne & District Fire Board
114 O'Flynn Street
Shelburne, ON L9V 2W9
nhill@shelburne.ca



June 2, 2026

Shelburne & District Fire Department
c/o Town of Shelburne Municipal Office
203 Main Street East
Shelburne, Ontario
L9V 3K7

Dear Board of Directors of Shelburne & District Fire Department

We have completed our review of the financial statements of the Shelburne & District Fire Department for the year ended December 31, 2025. As part of our work, we reviewed the accounting procedures and systems of internal control in the principal areas of financial activity within the organization. We report to you that, within the scope of our examinations, the systems of internal control are adequate to support the fairness of presentation and that we did not come across any material weaknesses.

However, we do stress that this observation is not the result of a specific examination of the organization's system of internal control and, therefore, must be taken in the context that it is meant, namely review of internal control systems to allow us to voice our opinion on the financial statements in accordance with Canadian public sector accounting standards.

During the course of our review of the organization for the year ended December 31, 2025, we may have identified matters which might have been of interest to management but tended to be minor or more of a housekeeping nature. During the review, we would have met with Nicole Hill (Treasurer) and communicated these minor items, if applicable. There were no significant items that we felt should be addressed formally and brought to the attention of the board of directors.

This communication is prepared solely for the information of management and is not intended for any other party and, as such, we accept no responsibility to a third party who uses this communication.

We would like to take this opportunity to thank you and your staff for the excellent co-operation and assistance we received throughout the course of our work and, in particular, the assistance and co-operation received from Nicole.

If you have any questions or concerns, we will certainly be pleased to discuss these with you further, at your convenience.

Yours truly,

A handwritten signature in black ink that reads "RLB LLP". The letters are stylized and cursive, with the "R" and "L" being particularly prominent.

M. D. P. Short, MBA, CPA, CA, C. Dir., is responsible for the engagement and its performance, and for the report that is issued on behalf of RLB LLP, and who, where required, has the appropriate authority, from a professional, legal or regulatory body.

SHELBURNE & DISTRICT FIRE DEPARTMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

SHELBURNE & DISTRICT FIRE DEPARTMENT
INDEX TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

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FINANCIAL STATEMENTS	
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Statement of Operations	5
Statement of Changes in Net Financial Assets	6
Statement of Cash Flows	7
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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Joint Board of Management of: Shelburne & District Fire Department

We have reviewed the accompanying financial statements of Shelburne & District Fire Department that comprise the statement of financial position as at December 31, 2025 and the statements of operations, changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Shelburne & District Fire Department as at December 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Guelph, Ontario
April 7, 2026, except for Note 6,
which is as of June 2, 2026

Chartered Professional Accountants
Licensed Public Accountants

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash	\$ 1,061,816	\$ 507,506
Accounts receivable	<u>37,621</u>	<u>101,919</u>
	<u>1,099,437</u>	<u>609,425</u>
LIABILITIES		
Accounts payable and accrued liabilities	<u>74,446</u>	<u>68,470</u>
NET FINANCIAL ASSETS	<u>1,024,991</u>	<u>540,955</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5)	<u>1,832,034</u>	<u>1,852,520</u>
ACCUMULATED SURPLUS (schedule 1)	<u>\$ 2,857,025</u>	<u>\$ 2,393,475</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget	2025 Actual	2024 Actual
REVENUES			
Town of Shelburne	\$ 904,435	\$ 904,435	\$ 724,898
Township of Melancthon	216,838	216,838	173,145
Township of Amaranth	201,048	201,048	173,265
Town of Mono	132,628	132,628	118,818
Township of Mulmur	<u>111,721</u>	<u>111,721</u>	<u>94,430</u>
	<u>1,566,670</u>	<u>1,566,670</u>	<u>1,284,556</u>
Firefighting fees	42,000	85,849	74,637
Inspection and miscellaneous	9,400	44,690	65,688
Interest income	5,000	16,275	12,747
Gain on disposal of assets	<u>0</u>	<u>0</u>	<u>31,451</u>
	<u>56,400</u>	<u>146,814</u>	<u>184,523</u>
	<u>1,623,070</u>	<u>1,713,484</u>	<u>1,469,079</u>
EXPENSES			
Firefighter salaries and benefits	689,445	630,077	582,778
Amortization	0	256,513	234,214
Insurance	84,000	70,634	69,868
Vehicle maintenance	41,000	62,848	40,197
Materials, supplies, services	77,150	61,798	53,273
Communication equipment	56,250	45,919	53,136
Training	82,500	33,981	50,656
Bad debts	0	24,390	1,995
Equipment maintenance and purchases	11,500	19,421	14,462
Utilities	22,500	17,632	17,669
Legal and accounting fees	11,000	8,497	13,011
Fire prevention	5,000	6,183	3,841
Conventions and conferences	4,500	4,458	4,211
Telephone	4,050	4,031	3,902
Licence and membership fees	2,850	2,835	2,442
Bank charges and interest	<u>725</u>	<u>717</u>	<u>673</u>
	<u>1,092,470</u>	<u>1,249,934</u>	<u>1,146,328</u>
ANNUAL SURPLUS	<u>\$ 530,600</u>	463,550	322,751
ACCUMULATED SURPLUS, beginning of year		<u>2,393,475</u>	<u>2,070,724</u>
ACCUMULATED SURPLUS, end of year		<u>\$ 2,857,025</u>	<u>\$ 2,393,475</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Actual	2024 Actual
Annual surplus	\$ <u>463,550</u>	\$ <u>322,751</u>
Acquisition of tangible capital assets	(236,027)	(193,543)
Amortization	256,513	234,214
Gain on disposal of assets	0	(31,451)
Proceeds on disposal of assets	<u>0</u>	<u>31,451</u>
	<u>20,486</u>	<u>40,671</u>
INCREASE IN NET FINANCIAL ASSETS	484,036	363,422
NET FINANCIAL ASSETS, beginning of year	<u>540,955</u>	<u>177,533</u>
NET FINANCIAL ASSETS, end of year	<u>\$ 1,024,991</u>	<u>\$ 540,955</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual surplus	\$ 463,550	\$ 322,751
Amortization	<u>256,513</u>	<u>234,214</u>
	<u>720,063</u>	<u>556,965</u>
Net changes in non-cash working capital		
Accounts receivable	64,298	(27,280)
Accounts payable and accrued liabilities	<u>5,976</u>	<u>(88,065)</u>
	<u>70,274</u>	<u>(115,345)</u>
	<u>790,337</u>	<u>441,620</u>
CASH USED IN CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	<u>(236,027)</u>	<u>(193,543)</u>
NET INCREASE IN CASH	554,310	248,077
CASH, beginning of year	<u>507,506</u>	<u>259,429</u>
CASH, end of year	<u>\$ 1,061,816</u>	<u>\$ 507,506</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Shelburne & District Fire Department are the representation of management prepared in accordance with accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Summarized below are the significant accounting policies:

(a) Acknowledgement of Responsibility

The management of Shelburne & District Fire Department acknowledges its responsibility for the creation and compilation of the financial statements and the following significant accounting policy decisions and related policy notes.

(b) Basis of Consolidation

These statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, reserve fund and capital fund of the Shelburne & District Fire Department. All interfund assets and liabilities and sources of financing and expenditures have been eliminated. The operations of the joint board are to be consolidated in the Financial Report of the five participating municipalities on a proportionate basis.

(c) Basis of Accounting

- i) Sources of financing and expenditures are reported on the accrual basis of accounting. The interest charges are not accrued for the periods from the dates of the latest instalment payments to the end of the fiscal year.
- ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(d) Credit Risk Management

The organization is exposed to credit risk on the accounts receivable from insurance companies. It does not have significant exposure to any individual customer or counterpart.

(e) 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 excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

SHELBURNE & DISTRICT FIRE DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Tangible Capital Assets

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

Vehicles	10 - 15 years
Equipment - communication	6 - 10 years
Equipment - firehall	15 - 25 years
Equipment - firefighters	10 - 15 years
Equipment - fire trucks	10 years
Leasehold improvements	10 years

Full amortization is charged in the year of acquisition and no amortization is recorded in the year of disposal.

The organization has established a \$2,500 capitalization threshold for all items with the exception of pooled assets. Assets purchased below this threshold are expensed in the statement of operations in the year of purchase. Assets under development are not amortized until the asset is available for active service to the department.

2. USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates made by management include the useful lives of tangible capital assets. Actual results could differ from those estimates.

3. RESERVE FUNDS

The balance of the accumulated surplus included in the statement of financial position includes assets that have been specifically restricted by the board of directors as follows:

	2025	2024
Capital reserve fund balance consists of:		
Cash	\$ 732,946	\$ 331,349
Due (to) from Operating Fund	<u>79,315</u>	<u>151,582</u>
	<u>\$ 812,261</u>	<u>\$ 482,931</u>
Operating reserve fund balance consists of:		
Due from Operating Fund	<u>\$ 3,311</u>	<u>\$ 3,311</u>

4. OPERATIONS

On October 15, 1991, the Town of Shelburne, Township of Amaranth, Township of Melancthon, Town of Mono and Township of Mulmur signed an agreement to officially form a joint fire fighting department. Operations of the Shelburne & District Fire Department commenced on January 1, 1992. The department is managed by a 10 member board known as the Shelburne & District Fire Department Joint Board of Management. Two members have been appointed from each participating municipality to the Fire Department Joint Board of Management.

SHELBURNE & DISTRICT FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

4. OPERATIONS (continued)

Annual capital, operating and administration costs of the department are shared on a combined average of fire calls for the previous three years, the total assessment for the previous year, and the total households of the previous year of each participating municipality as follows:

	2025	2024
Town of Shelburne	57.73%	56.43%
Township of Amaranth	12.83%	13.49%
Township of Melancthon	13.84%	13.48%
Town of Mono	8.47%	9.25%
Township of Mulmur	<u>7.13%</u>	<u>7.35%</u>
	<u>100.00%</u>	<u>100.00%</u>

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2025	Net 2024
Vehicles	\$ 2,907,107	\$ 1,615,671	\$ 1,291,436	\$ 1,384,588
Assets under development	0	0	0	52,627
Equipment - communication	203,742	54,409	149,333	49,980
Equipment - firehall	124,424	41,759	82,665	90,633
Equipment - firefighters	462,809	222,160	240,649	223,505
Equipment - fire trucks	205,920	155,936	49,984	29,820
Leasehold improvements	<u>34,007</u>	<u>16,040</u>	<u>17,967</u>	<u>21,367</u>
	<u>\$ 3,938,009</u>	<u>\$ 2,105,975</u>	<u>\$ 1,832,034</u>	<u>\$ 1,852,520</u>

6. SUBSEQUENT EVENTS

Some participating municipalities are in the process of passing resolutions to terminate their participation in the department, effective at a to be determined date in 2027 or beyond, in accordance with the Fire Protection Agreement. This would result in the ultimate dissolution of the department and each participating municipality shall develop plans for the provision of fire protection services within their respective regions. To date, two of five participating municipalities have passed these resolutions.

7. MATERIAL UNCERTAINTY RELATED TO TARIFFS

As of the date of these financial statements, the organization faces material uncertainty regarding the potential impact of tariffs and trade restrictions on its operations and cost structure, particularly with respect to the import of key tangible capital assets. Ongoing changes in tariffs and international trade policies, particularly those implemented by major trading partners such as the United States of America, the European Union, and China, create uncertainty around pricing strategies, supply chain logistics, and future purchasing power for tangible capital assets.

The organization recognizes that the outcome of ongoing tariff-related uncertainties and trade negotiations may materially affect its operations, financial position, and cash flows in the future if tariffs or other new trade barriers are imposed. This includes potential increases in tangible capital asset purchase costs, delays in the supply chain, or disruptions in global trade. As such, there remains a material uncertainty regarding the financial impact of these tariffs, and the full extent of the potential effects on the organization cannot be reasonably estimated at this time. The organization continues to monitor and assess the evolving trade environment and is taking steps to mitigate the risks related to these potential tariffs.

SHELBURNE & DISTRICT FIRE DEPARTMENT
SCHEDULE OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
SURPLUSES		
Surplus from general fund operations	\$ 209,419	\$ 54,713
Invested in capital assets	<u>1,832,034</u>	<u>1,852,520</u>
	<u>2,041,453</u>	<u>1,907,233</u>
RESERVES		
Capital reserve	812,261	482,931
Operating reserve	<u>3,311</u>	<u>3,311</u>
	<u>815,572</u>	<u>486,242</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 2,857,025</u>	<u>\$ 2,393,475</u>

CORPORATION OF THE TOWNSHIP OF MELANCTHON

BY-LAW NO. _____-2026

Being a By-law to Authorize the Execution of a Tax Arrears Extension Agreement
Pursuant to Section 378 of the Municipal Act, S.O. 2001, C25, as amended

WHEREAS the Corporation of the Township of Melancthon registered on the 4th day of July, 2025, a tax arrears certificate against land described as Part of Lot 14, Concession 9 SWTS, Except Parts 1 & 2, 7R3535.

AND WHEREAS Section 378 of the *Municipal Act, 2001* provides that after the registration of a tax arrears certificate and before the expiry of one (1) year following the date of the registration of the tax arrears certificate, a Municipality or Board may by By-law authorize an extension agreement with the owner of the land, the spouse of the owner, a mortgagee or a tenant in occupation of such land to extend the period of time **in which the cancellation price in respect to the Owner's land is to be paid;**

AND WHEREAS the owners have requested that the municipality enter into an agreement substantially in the form of an agreement attached to this By-law to extend the time within which the cancellation price is to be paid;

AND WHEREAS the statutory period within which such a By-law may be enacted has not elapsed;

NOW THEREFORE the Council of the Township of Melancthon hereby enacts as follows:

1. That an agreement be entered into by the Corporation of the Township of Melancthon with the Owners of the land described as Part Lot 14, Concession 9 SWTS, Except Parts 1 & 2, 7R3535, to extend the time period in which the cancellation price payable on this land is to be paid on the terms and in substantially the same form terms and conditions as described in Schedule A attached to this By-law;
2. That the CAO/Clerk and Treasurer be and are hereby authorized and directed to enter into the Agreement on behalf of the Corporation;
3. That this By-law shall come into full force and effect on the date of final passage thereof.

By-law read a first and second time this 18th day of June, 2026.

By-law read a third time and passed this 18th day of June, 2026.

MAYOR

CLERK



758070 2nd Line E
Mulmur, Ontario
L9V 0G8

Local **(705) 466-3341**

Toll Free from 519 only **(866) 472-0417**

Fax **(705) 466-2922**

June 5, 2026

Township of Melancthon
C/O Denise Holmes, CAO
157101 Highway 10
Melancthon, ON L9V 2E6

RE: Capital projects at NDCC

To: Township of Melancthon Council,

The MyHoneywood Campaign Cabinet has identified a number of capital projects at the North Dufferin Community Centre that fall outside the Campaign Cabinet's current mandate and budget, but that would meaningfully support the continued renewal and use of this important recreational and community space.

In 2024, Mulmur undertook the ice surface replacement (\$1,624,903), ice edger (\$4,400), dehumidifier (\$44,990), the Norduff room ceiling and roof replacement (\$82,711). In 2025 the rubber floors, stairs and lobby washrooms were replaced (\$108,303) and we installed a new water fill station (\$7,207) and received an accessibility grant to make the main floor washrooms accessible. North of 89 donated \$3,641 towards the water fill station.

Mulmur included \$150,000 in the 2026 budget for the arena chiller, and we are budgeting for a dehumidifier replacement of approximately \$44,000 in 2027. Our NDCC opening reserve balance is approximately \$34,000. The community has raised approximately \$242,000 towards the future renovations.

Mulmur greatly appreciates your 2025 donation, as well as the community support shown through hosting the Horning's Mills Strawberry Supper in support of the NDCC. We also value your Council's willingness to participate on the Campaign Cabinet and contribute toward the shared fundraising goals for the facility.

The NDCC agreement also includes a clause stating that "Melancthon will consider contributing towards the capital costs of the NDCC through project specific contributions."

As Melancthon begins planning for the 2027 budget, Mulmur would welcome your Council's consideration of a contribution toward the kitchen renovation projects as part of your capital budget discussions.

For ease of reference, a copy of the Council motion is included, and the staff report is attached.

Moved by Clark and Seconded by Lyon

Whereas staff have applied for grants and will continue to apply for grants for the upgrades and addition to the NDCC facility;

And whereas grant matching funds are required and can be collected through donations, fundraising, sponsorship, taxes, reserves, and Melancthon capital contributions;

Now therefore be it resolved that Council supports the Norduff Room Kitchen Refresh and Venting and Fire Suppression Upgrades, in principle;

And that Council direct the Treasurer to include the kitchen renovation projects as part of the 2027 budget considerations if grant funding is not approved in 2026;

And that Council direct staff to request the Township of Melancthon to consider contributing to the kitchen renovation projects as part of their 2027 budget;

And that the procurement of a 2027 budgeted kitchen renovation projects includes tendering that identifies options for donated/in-kind services or materials.

Carried.

If there is any additional information that would be helpful as part of your 2027 budget deliberations, or opportunities to collaborate in support of the NDCC, please feel free to contact me at your convenience.

Thank you for your continued partnership and support.

Sincerely,

Tracey Atkinson

Tracey Atkinson, CAO

Township of Mulmur

705-466-3341 x222 | tatkinson@mulmur.ca



STAFF REPORT

To: Council
From: Tracey Atkinson, CAO
Date: June 6, 2026
Subject: NDCC Capital Expenditures

Purpose

The purpose of this report is to report to Council on the progress of fundraising and seek direction regarding future capital expenditures.

Background

The current mandate for the My Honeywood Campaign Cabinet is to:

- Manage a Fundraising Strategy for the dressing room addition (\$6 million) capital improvements to the NDCC facility with a target date of 2030;
- Coordinate and collect donations, with a focus on affluent individuals, family trusts and commercial businesses; and
- Liaison with and support the North of 89 Alliance Not-For-Profit (NFP).

The mandate allows for spending approved in advance by the CAO, within the Township's approved budget. The Cabinet has advanced a number of capital projects and sought in-kind donations from local contractors for projects, some of which are not included in the 2026 budget. Additional projects have been explored for which grants are or may be available. Third-party fundraising has also occurred for specific projects that meet the criteria of a capital expenditure that were not presented as part of the 2026 capital budget.

The next My Honeywood meeting is scheduled for June 29, 2026, following which a summer break is anticipated and disbandment in the fall of 2026 (additional information provided in the 2026 Municipal Election Information Report, dated May 6, 2026). It is anticipated that the last meeting of My Honeywood will be held in September 2026. Early in the new term of Council, it is anticipated that Council will re-evaluate its needs and establish its committees, mandates, and advertise for committee positions.

Staff may be able to assist with updating the My Honeywood promotional materials, creating call lists, social media materials and following up on pledges during the summer and election period.

Capital Projects:

While the My Honeywood Campaign Cabinet was created with a focus on the dressing room capital addition, several other capital projects have been identified for consideration by the Cabinet, staff, North of 89 Alliance and the community.

Changeroom Addition

The changeroom addition continues to be the priority project and focus of promotional materials.

Anticipated Cost:	\$4,000,000 - \$6,000,000
Procurement Process:	RFX procurement by staff
Grants:	Announcement spring 2026 of a new provincial grant for recreational facilities. Details have not been released. (Typically requires Township contribute 20-30% of cost)
Local Contractors:	Unknown
Township Budget:	Council approval of capital project required to allocate if sufficient funds are not collected at the time of the grant.
Proposed Timing:	TBD (Proposed date 2030, subject to a successful grant)

Health and Wellness (Clinic Rooms)

The Cabinet has expressed interest in expanding the scope of the facility to include a health and wellness focus, recognizing that the changeroom addition will provide floor area for clinic spaces and that the overall updating, and accessibility upgrades will allow the space to be used for more than hockey and recreation.

Norduff Room Kitchen Venting and Fire Suppression Upgrades

The Cabinet has expressed interest in increasing the usefulness of the Norduff room by supporting the upgrades required to have the kitchen conform to Ontario Regulation 493/17, Food Premises, through a combination of ventilation, fire suppression upgrades and new appliances.

Anticipated Cost:	\$18,000
Procurement Process:	Three quotes to be secured by staff (one quote received to date).
Grants:	Canada Post Community Grant (100% of \$25,000 – Decision pending).
Local Contractors:	Local contractors could quote. Donations in-kind would result in favourable tendering and a tax receipt would be available.
Budgeted:	No
Proposed Timing:	To be further assessed after grant decision or added to 2027 budget

Norduff Room Kitchen Refresh

The Cabinet has also identified an opportunity to increase revenues through additional events and rentals in the Norduff room with a refreshed kitchen. Components of a kitchen refresh could include:

- Kitchen cupboards (with a focus on the lower cabinets, counter-tops and may also include replacing the doors on the upper cabinets)
- Flooring (replacing the flooring with a commercial grade material)
- Ceiling (replacing the ceiling with a similar material to the 2025 Norduff ceiling replacement)

Anticipated Cost:	\$50,000
Procurement Process:	Three quotes to be secured by staff (for components or entire kitchen upgrades)
Grants:	None to date
Local Contractors:	Local contractors have expressed an interest in donating towards or providing in-kind services, would result in favourable tendering and a tax receipt would be available.
Budgeted:	No
Proposed Timing:	Council approval (pre lame-duck) or to be added to 2027 budget considerations

Accessibility

Township staff have been seeking grants to increase accessibility in accordance with the Township's Multi-Year Accessible Plan and as grant opportunities arise. The current accessible projects include:

- Elevator (elevator, lift, external and internal options have been considered)
- Norduff room washrooms
- Accessible doors to ice surface
- Accessible parking spaces
- Accessible viewing area (raised platform within the arena with a ramp. Approximately \$10,000)

Anticipated Cost:	\$600,000
Procurement Process:	RFX to be undertaken by staff for entire accessible project or each component
Grants:	Enabling Accessibility Fund (100% of \$606,004 – Decision pending)
Local Contractors:	Local contractors could quote. Donations in-kind would result in favourable tendering and a tax receipt would be available.
Budgeted:	No

Proposed Timing: To be further assessed after grant decision. Individual components to be considered through specific fundraising or added to 2027 budget

Financial Impacts

Approximately \$300,000 has been secured through donations and fundraising, while the Township's reserve for the facility sits at approximately \$27,000.

Additional information regarding grant opportunities is available in the quarterly grant reporting as part of the Council agenda packages.

The following options exist with respect to funding the capital projects described herein:

- 1) Council to approve an increase to the 2026 budget (prior to lame duck) to proceed with a project within the 2026 calendar year, with funds to come from either Fundraising or Reserves;
- 2) Council to pass a motion to ask Melancthon Township to contribute a portion to a specific project in their 2027 budget as per section 10 of the 2025 NDCC agreement, which states that "it is agreed that Melancthon will consider contributing towards the capital costs of the NDCC through project specific contributions";
- 3) Staff to include the funds as part of the 2027 capital budget considerations; or
- 4) Council to direct the Cabinet to continue to seek donations and liaison with fundraisers. This may include setting up a mini-campaign specific to a smaller capital project.

Analysis:

It is desirable to continue to make progress and update the facility as grants and budget provide, recognizing the importance of collecting donations and pledges so that the Township has the matching funds required for the larger capital addition grants (approximately one to two million).

Renovations of the facility should be tendered during the winter ice season and undertaken during summer months for less disruption.

The Cabinet should continue to seek out sponsorship, donations and community partners. Staff should continue to be responsible for procurement and support the Cabinet to ensure that connections are transferred to staff at the appropriate time to preserve opportunities for local vendors to be eligible to bid.

Recommendations:

The following two motions are recommended to implement the work of the My Honeywood Cabinet and continue the enhancement and maintenance of the facility:

Kitchen:

Whereas Staff have applied for grants and will continue to apply for grants for the upgrades and addition to the NDCC facility,

And Whereas grant matching funds are required and can be collected through donations, fundraising, sponsorship, taxes, reserves, and Melancthon capital contributions;

Now Therefore be it resolved:

That Council supports the Norduff Room Kitchen Refresh and Venting and Fire Suppression Upgrades, in principle;

And That Council direct the Treasurer to include the kitchen renovation projects as part of the 2027 budget considerations if grant funding is not approved in 2026;

And that Council direct staff to request the Township of Melancthon to consider contributing to the kitchen renovation projects as part of their 2027 budget;

And that the procurement of a 2027 budgeted kitchen renovation projects includes tendering that identifies options for donated/in-kind services or materials.

Accessible Platform Motion:

Whereas Staff have applied for grants and will continue to apply for grants for the upgrades and addition to the NDCC facility,

Now Therefore be it resolved:

That Council supports the accessible upgrades to the NDCC, subject to grant approval or community partner funding;

And That Council direct staff to monitor grant decisions and liaison with community partners regarding support for the construction of an accessible viewing area.



PLANNING
URBAN DESIGN
& LANDSCAPE
ARCHITECTURE

June 2, 2026

Denise B. Holmes, AMCT
Chief Administrative Officer/Clerk, Township of Melancthon
157101 Highway 10
Melancthon, ON
L9V 2E6

Dear Denise Holmes:

RE: Strada Aggregates Inc. Application to the Ministry of Natural Resources for a licence to operate a pit and quarry below the water table in the Township of Melancthon (ERO #: 025-1005)
OUR FILE Y349I

Thank you for your comments on Strada Aggregate Inc.'s proposed Strada Pit and Quarry (Licence #626676) in your letter dated November 10, 2025. Strada Aggregates Inc. appreciates the Township of Melancthon taking the time to review their application to the Ministry of Natural Resources for a licence to operate a pit and quarry below the water table in the Township of Melancthon. Please see **attached a table providing a response to the Township's comments.**

In addition to responding to these comments provided by the Township on the Aggregate Resources Act application, Strada is committed to continuing to work with the Township on the review of the Planning Act application.

Please let us know if you would like to meet to discuss the attached responses or if you have any further questions.

Yours truly,

MHBC

A handwritten signature in black ink, appearing to read 'J Newlands', with a stylized flourish at the end.

James Newlands, HBComm, MSc, MCIP, RPP
Associate

cc. *Grant Horan, Strada Aggregates Inc.*
Greg Richards, Strada Aggregates Inc.
Brian Zeman, MHBC

Township of Melancthon Comment Responses
Strada Pit/Quarry

	Township of Melancthon November 10, 2025		
#	Comment	Responder	Comment Response
The potential effects of the proposed pit and quarry on the natural environment have not been adequately addressed			
1.	Characterization of natural heritage features and functions on and in the vicinity of the subject lands is insufficient;	NRSI	NRSI undertook a comprehensive fieldwork program to characterize the study area natural features and ecological functions for the purposes of assessing their ecological significance and sensitivity, including sensitivity to hydrogeological changes, to inform the impact assessment. Please clarify what you believe to be missing from the fieldwork program or characterization reporting.
2.	Field data in support of the natural heritage assessment is insufficient, incomplete and/or out of date;	NRSI	Field data were collected in accordance with the standard survey protocols. Could the Township please identify which components of the field data and cite the standards or guidelines that were used to support the comment that the field data are out of date.
3.	No assessment of bat maternity habitat has been undertaken;	NRSI	The proposed pit/quarry will be set back from the subject property woodlands that provide the best quality habitat for bats within the subject property. These features will be preserved in their entirety. Relatively little tree removal will be required within the subject property to accommodate the proposed pit/quarry. The removal of these trees was deemed to not represent a negative impact to Species at Risk bat habitat. Based on consultation with MECP Species at Risk Branch, the site plans will be updated to require vegetation removals be completed outside of the period March 15-November 30 (i.e., vegetation removal must occur during December 1-March 14) to avoid impacts to individual SAR bats.
4.	Proposed impacts to species at risk and other natural features are unclear and incomplete. The timing between impacts and their associated	NRSI	Meadow habitat incorporated as part of the Rehabilitation Plan for the site is considered separate from, and will be established over and above any requirements for Eastern Meadowlark habitat compensation that may be required in accordance with

Township of Melancthon November 10, 2025			
#	Comment	Responder	Comment Response
	mitigation are absent from the report. For example, habitat removal is proposed for Eastern Meadowlark; however, when the removal is proposed to occur (e.g., part of site prep to initiate Phase 1?) and when and how this impact will be mitigated (e.g., decades later during progressive rehabilitation measures) are not provided.		Provincial legislative or regulatory requirements for Species at Risk. Could the Township please provide a list of proposed impacts to natural features that are unclear or incomplete to assist NRSI in responding to the Township's comments.
5.	The assessment of impacts to natural heritage features and functions is incomplete;	NRSI	NRSI undertook a comprehensive approach to the assessment of impacts to natural heritage features and functions in completion of the Natural Environment Assessment. Could the Township please provide a list of impacts to natural heritage features and functions that are incomplete to assist NRSI in responding to the Township's comments.
6.	Little to no ecological rationale has been provided to support conclusions regarding ecological impacts;	NRSI	Could the Township please provide a list of ecological impacts where ecological rationale has not been provided to assist NRSI in responding.
7.	Monitoring and mitigation measures recommended to address natural heritage impacts are insufficient;	NRSI	Mitigation recommendations have been provided where impacts have been identified to potentially occur. A natural environment monitoring plan has been recommended to integrate with the surface water monitoring plan, ultimately creating a robust and comprehensive plan to monitor for the occurrence of negative effects that could arise as a result of the proposed pit/quarry. Could the Township please provide a list of monitoring and mitigation measures they believe are insufficient to assist NRSI in responding.
8.	Natural heritage policy discussions and concluding statements have not been included; there is no	NRSI	Through completion of the impact assessment, certain potential effects caused by creation, operation and rehabilitation of the proposed pit/quarry were evaluated and for which it was

	Township of Melancthon November 10, 2025		
#	Comment	Responder	Comment Response
	<p>acknowledgement whether or how conformity with Township or County official plans and consistency with the Provincial Planning Statement have been met.</p>		<p>concluded that negative ecological impacts were not anticipated. Where negative ecological impacts were identified as having potential to occur, mitigation recommendations were provided. Provided that the recommended mitigation measures are implemented as required under the Site Plan, negative impacts to natural features or their ecological functions are not expected. Comprehensive natural environment and surface water monitoring plans have been recommended to monitor sensitive receptors and habitat functions to ensure that negative effects during- and post-pit/quarry operation are not occurring.</p> <p>Subject to the implementation of recommended mitigation measures and subject to satisfying all required federal and provincial requirements including the Species Conservation Act, the proposed plan for creation, operation and rehabilitation of the pit/quarry is considered to be in conformance with the Provincial Planning Statement Section 4.1.</p> <p>Subject to the implementation of recommended mitigation measures and subject to satisfying all required federal and provincial requirements including the Species Conservation Act, the proposed plan for creation, operation and rehabilitation of the pit/quarry is considered to be in conformance with the Dufferin County Official Plan, including Section 4.4.2.1(d) (iv) with respect to the minimization of impacts to natural features caused by expansion of a mineral aggregate resource operation, and Section 5.3 with respect to protection of Provincially Significant Wetlands, Significant Habitat of Endangered and Threatened Species, Significant Woodlands, Significant Wildlife Habitat, Fish Habitat, Unevaluated Wetlands and Watercourses.</p>

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			Subject to the implementation of recommended mitigation measures and subject to satisfying all required federal and provincial requirements including the Species Conservation Act, the proposed plan for creation, operation and rehabilitation of the pit/quarry is considered to be in conformance with the Township of Melancthon Official Plan Section 2.2.5 (d) with respect to the minimization of impacts on the environment caused by expansion of a mineral aggregate operation; Section 5.6.2 (j) with respect to the minimization of environmental impacts caused by mineral aggregate extraction; Section 5.6.2 (n) (iii) with respect to demonstration of no negative impacts to significant natural heritage features and areas or on their ecological functions as caused by the mineral aggregate operation; Section 5.4 with respect to the protection of lands designated as Environmental Protection; and Section 5.5 with respect to demonstrating no negative impact to natural features identified as Environmental Conservation, and their ecological functions.
The potential effects of the proposed pit and quarry on ground and surface water resources, including headwaters streams and private wells, have not been adequately addressed			
1.	There is insufficient analysis to determine whether overburden and bedrock groundwater are hydraulically connected across the site;	Tatham (WR)	Based on the extensive hydrogeological field testing, including over 20 years of groundwater monitoring, that has been carried out on the Strada property both the overburden and bedrock aquifers have been thoroughly characterized. The results of the long-term monitoring program, lugeon testing, pumping tests, and available regional data have been utilized as part of this hydrogeological assessment.
2.	Conclusions regarding the perched nature of surface water features do not appear to be supported by the stratigraphy of the site;	Tatham (WR)	It is understood that this comment is referencing the four on-site surface water features (North Pond, South Pond, SW1 and SW2).

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			<p>Reference is made to Sections A-A' and B-B'. The North Pond, South Pond, SW1 and SW2 are constructed within the uppermost stratigraphic unit above the shallow aquifer. As such, based on the geology and the groundwater levels measured on-site to date all four features are suspected to be perched. OW10A and the North Pond are both installed in an upper sand and gravel unit where the perched water levels are suspected. Historically OW10A has been recorded as dry, however, in 2024 higher water levels were noted throughout the spring and the water levels were similar to those observed in the North Pond. Monitoring will continue through 2026.</p> <p>As part of the on-going aggregate washing operations on-site, and to ensure no impact to these features, drive points will be installed at all four locations to measure potential groundwater levels in the immediate vicinity of the surface water features throughout the year. Going forward both potential groundwater and surface water levels at all four locations will be reviewed as part of the on-going compliance monitoring.</p> <p>However, it should be noted that as part of the proposed quarrying operations both the North Pond and South Pond features are to be removed and relocated. Reference is made to Natural Resource Solutions Inc, <i>Natural Environment Assessment, Strada Pit/Quarry</i> dated January, 2025.</p>
3.	Only a limited amount of the available data has been used to support transient modeling scenarios for the site;	Tatham (WR)	The model has been calibrated using 20 years of on-site monitoring data whereas the Aggregate Resources Act requires the collection of only one year of groundwater data prior to submission of an application.
4.	Insufficient detail and analysis has been provided regarding the proposed	Tatham (WR)	The model has been utilized as a predictive tool, however, as with any model what is observed in nature can vary. As such

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	groundwater inflow control barriers and their design, construction and function;		<p>there needs to be flexibility in the implementation of the proposed mitigation measures. It is our intention to implement a thorough verification and testing program of the mitigation systems once they are constructed. This will ensure the proposed mitigation features will be constructed and tested prior to full implementation, allowing for modifications and/or the addition of further mitigation measures to be incorporated into the system.</p> <p>The performance of the low permeability barriers could feasibly be verified during Phase 1A. The proposed barrier along the eastern face in Phase 1A/1B can be constructed and performance verified before extraction proceeds to Phase 2.</p> <p>Verification Testing – Once the low permeability barrier is constructed, visual observations will be made following rain events to confirm that water flowing through the weathered bedrock is stopped by the barrier. The verification testing of the barriers will be completed concurrently with the verification of the buried trench utilizing the proposed monitoring well network.</p> <p>Mitigation Options – Should the barrier not seal sufficiently additional grouting of unsealed cracks and/or fractures may be required. This may be required in areas of heavily weather bedrock should the barrier not seal all the cracks and fractures sufficiently. Portland cement/grout is typically utilized to seal bedrock factures in quarry operations within barriers.</p> <p>Example: It is our understanding that earthen buttress structures are proposed as a contingency measure as part of the Walker Duntroon Expansion Quarry where earthen buttress are</p>

	Township of Melancthon November 10, 2025		
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			proposed along the final quarry wall in the vicinity of karst features to act as hydraulic barriers.
5.	Insufficient detail is provided to demonstrate the mechanism and/or feasibility of rerouting water throughout the site for mitigation purposes;	Tatham (WR)	<p>Reference is made to comment response #4.</p> <p><u>Infiltration trenches and galleries:</u> Tatham intends on carrying out Guelph permeameter testing in the vicinity of the proposed infiltration trenches and infiltration galleries in spring 2026.</p> <p>Calculations will be performed using the results of the Guelph Permeameter testing to demonstrate the proposed infiltration trenches and galleries are sufficiently sized to perform as intended.</p> <p>In addition to this testing it is anticipated that during the construction of the infiltration trench and infiltration galleries the in-situ soils will be tested periodically throughout construction to ensure the conditions are as anticipated.</p> <p><u>Buried tile drain:</u> A Plan and Profile Drawing of the buried tile drain illustrating the elevation and slope of the drain is enclosed. Figures illustrating the placement of the buried tile drain relative to the extraction and low permeability barriers are also enclosed for reference.</p> <p>The buried tile drain is to be constructed within the Guelph/Eramosa Formation at an elevation of 488 m asl. The buried tile drain will be constructed during Phase1A/1B prior to Phase 2 as the groundwater modelling predicted that the groundwater mounding would not occur until Phase 2. As such</p>

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			<p>it is proposed that the buried tile drain be installed and verified in Phase 1A/1B prior to advancing to Phase 2.</p> <p>Verification Testing - Monitoring wells along the western property limits will be utilized to measure the performance of the buried tile drain. If existing wells cannot be utilized additional monitoring wells will be installed. Monitoring wells are to be screened within the Guelph/Eramosa bedrock and overburden to verify the buried tile drain is sufficiently lowering groundwater levels upgradient of the low permeability barriers which are anticipated to cause the groundwater levels to mound locally. Trigger limits will be set for the monitoring wells along the western property limits to ensure the anticipated groundwater mounding does not impact the adjacent property users.</p> <p>Mitigation Options - If groundwater mounding continues to be observed upgradient of the low permeability drains there are a number of mitigation measures that can be considered including the lowering of the drain, increasing the diameter of the drain, and/or installing a secondary drain further upgradient of the barrier. It is noted that the currently proposed drain has been designed to be oversized to provide some safety in our design.</p> <p>Example: The proposed drain is designed similarly to typical building foundation drains and larger scale agricultural tile drains. In quarry operations similar drains are incorporated for gravity drained operations where a trench is constructed at the foot of the active quarry face and sloped to drain to a sump or off-site discharge location.</p>

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6.	Insufficient detail is provided regarding the feasibility of other mitigation measures, including injection wells;	Tatham (WR)	<p>Reference is made to Comment #4.</p> <p>The injection wells are proposed to be constructed prior to Phase 1A/1B. Overburden berms will be constructed along the eastern property limit as the overburden material is removed as part of the currently approved site license. As the overburden berms are not constructed at this time, the installation and testing of the injection wells can be completed following the construction of the overburden berm prior to Phase 1A/1B.</p> <p>Four injection wells will be installed (two within the Guelph Formation and two within the Gasport unit). The two wells installed in the Guelph Formation will be sized with a total capacity of 5 L/s, and the two wells installed in the Gasport unit will be sized with a total capacity of 7 L/s. It is proposed that a combined volume of 12 L/s will be injected through the injection wells. Water will passively flow to the first injection well, when the water column in the first injection well reaches a pre-determined level the water will overflow to the next injection well, which will again overflow into the third and fourth injection wells as the water columns reach pre-determined levels. If water levels in the final injection well reach a pre-determined level, water will overflow and be directed to the infiltration trenches or infiltration galleries. Two monitoring wells, one in the Guelph Formation and one in the Gasport unit, will be installed downgradient of the injection wells at the eastern property limit to verify the injection wells are maintaining groundwater levels within the Guelph/Eramosa Formation and Gasport unit. Trigger limits will be established for the downgradient monitoring wells.</p>

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			<p>Verification Testing - Water will be injected into the injection wells to confirm the wells can infiltrate the desired combined 12 L/s of water. The main purpose of this initial testing is to verify that the injection wells can reinfiltrate water into the Guelph/Eramosa Formation and Gasport aquifers at the designed recharge rate. The injection well system has been designed with a safety factor as the prescribed 12 L/s combined infiltration should be achieved with two wells (one in the Guelph/Eramosa Formation and one in the Gasport unit); however, four wells will be constructed ensuring there is redundancy in the system and a backup should one of the injection wells need repair in the future.</p> <p>Mitigation Options - If the water levels downgradient of the injection wells fall below the established trigger limit, mitigation measures including the installation of additional injection wells and/or the raising of the overflow level to allow for further infiltration will be assessed.</p> <p>Example – Injection wells can be incorporated into aggregate operations to recharge the downgradient aquifer. In particular Dufferin Aggregate’s Milton quarry has a quite extensive injection well system and the above testing and mitigation includes aspects of the Milton quarry’s injection well testing.</p>
7.	The potential for heaving of the unexcavated aquitard layer has not been addressed;	Tatham (WR)	Tatham has engaged with GEMTEC to provide further details regarding the assessment of uplift. A more detailed response will be provided upon receipt of input from GEMTEC.
8.	The application has the potential to impact groundwater quality, including bedrock aquifers utilized by private	Tatham (WR)	Aggregate activities including wash plants and dewatering a quarry operation are not known to be sources of groundwater contamination given the nature of operations on-site. Furthermore, these activities are not considered threats to the

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	water supply wells, both during operations and post-rehabilitation;		<p>protection of groundwater quality in accordance with Source Water Protection polices. For example, the existing wash plant has operated on-site with no impacts to surrounding wells.</p> <p>The proposed quarry will include continued water taking on-site for dewatering purposes and aggregate washing. These operations will continue to be regulated and permitted through the Ministry of Environment, Conservation and Parks (MECP) through the issuance of a Permit to Take Water (PTTW). These permits include stringent compliance monitoring and reporting requirements to ensure no impacts to the local drinking water aquifer and/or existing or future wells.</p> <p>Further, the proposed infiltration galleries/trench and injection wells will be regulated and permitted through the MECP through the issuance of a Environmental Compliance Approval (ECA) which will similarly have stringent compliance monitoring and reporting requirements to ensure no off-site impacts.</p>
9.	There appears to be a lack of consistency between predicted reductions in stream inflow and monthly surface water budgets;	Tatham (WR)	The stream inflows for wetland NAT-18 listed in the report have been compared against the values provided in the wetland NAT-18 monthly water budgets. A summary of the wetland NAT-18 stream inflows from the monthly water budgets is enclosed for reference. Minor discrepancies between the values presented in the report compared against the monthly water budget are noted. However, the discrepancies are negligible and do not impact the overall impact assessment.
10.	Insufficient assessment has been provided of the potential for groundwater mounding to impact private effluent leaching beds;	Tatham (WR)	Reference is made to Comment #5. The proposed limits will be set considering neighboring (existing and future) effluent leaching beds, agricultural operations and existing aggregate operations ensuring no negative impacts.

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11.	Proposed water resources monitoring and mitigation measures are not sufficient to identify or address potential impacts;	Tatham (WR)	Reference is made to Comments #4 to 6. Further, an operations and maintenance manual will be prepared prior to the installation of the tile drain, infiltration galleries/trench and injection wells to outline the required monitoring and maintenance program.
The potential effects of the proposed pit and quarry on nearby residents and communities have not been appropriately addressed			
1.	No safety analysis has been completed as part of the transportation study;	HDR	<p><u>Safety/Multi-modal considerations:</u> Can the Township please confirm the following scope for the analysis and provide the requested collision history data.</p> <p>A review of existing multi-modal infrastructure and existing cycling routes will be undertaken for the immediate study area (which was analyzed for operational impacts). Traffic count data will be used to quantify the magnitude of pedestrian and cyclist traffic on the road network.</p> <p>A review of collision history will be undertaken (within the immediate study area). HDR proposes a 5-year historic collision history review for all study intersections and for each midblock segment within the study area. The collision review will determine if truck collisions are over-represented, if there are collisions with vulnerable users (pedestrians, cyclists), if there is evidence of safety concerns within the study area for regular vehicles, and potential mitigation for any potential safety concerns that are identified.</p> <p>The previous analysis did include a sightline review for the existing approved entrance/exits, and therefore this does not need to be revisited.</p>

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2.	The noise and air quality studies have failed to consider potential contribution of recycling activities, storage piles and other factors.	Aercoustics / RWDI	<p>The potential contribution of recycling activities were assessed in detail as noted in an addendum letter dated November 5, 2025, which was submitted to the township as part of the peer review process. The analysis demonstrated that noise impacts associated with the predictable worst-case operating scenario (including recycling operations) were expected to satisfy the sound level limits of the Ministry of the Environment, Conservation, and Parks (MECP) with the prescribed noise control measures. These additional noise controls included a restriction on the area and elevation at which the recycling plant could operate, limitation on permitted sound level of the equipment, as well as the use of local noise barriers.</p> <p>The noise associated with material stockpiling and shipping is minimal but was evaluated in detail throughout the modelling and noise control design.</p> <p>It is unclear what 'other factors' the Township refers to as not having been addressed, however Aercoustics notes that the Noise Impact Study for the site has been peer reviewed by two separate third-party noise consultants who have conveyed acceptance of the methodologies and results as of the writing of this response letter.</p>
3.	The noise and air quality studies have failed to properly consider the cumulative impact of the proposed quarry alongside nearby licensed aggregate operations;	Aercoustics / RWDI	Aercoustics notes that the only nearby aggregate operation capable of producing any material noise impact on dwellings which might be affected by the Strada Pit and Quarry is the Duivenvoorden Pit on the west side of 4th Line. The operations of the Duivenvoorden Pit are unrelated to those of the proposed Strada Pit and Quarry.

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			<p>The MECP noise guidelines do not require or assert that the noise impact of unrelated sites be assessed cumulatively as other sites are required to be in compliance with Provincial noise requirements.</p> <p>Further, the predictable worst-case operation of the proposed pit and quarry was designed to satisfy the MECP sound level limits. This assessment considers an operating condition when the equipment in the pit and quarry is positioned such that the noise impact at a given noise-sensitive receptor is highest. This generally occurs when the site's extraction operation is at a location that is closest to the receptor, and when environmental conditions are such that noise propagates effectively. This condition will only occur for a small portion of the pit and quarry's operational life. For the other portion of the site's operational life, the predicted noise level will be lower.</p> <p>Given the timing of operations and setback distances of the adjacent Duivenvoorden Pit, it is unlikely that their respective operation cycle will occur where noise impact is highest at the same receptor at the same time.</p> <p>In the unlikely event that this overlap of worst-case operation and environmental noise propagation conditions occurs between the two sites, a combined noise level of up to 3 dB above the sound level limits is possible at some receptors. In environmental noise, a change in sound level of 3 dB is perceived as minor and represents a change in sound level that most people would just barely notice.</p>
4.	The potential impacts on nearby agricultural lands and operations,	MHBC (Agriculture)	The Agricultural Impact Assessment (AIA) submitted as part of this application was prepared to be consistent with the

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	including specialty crop areas have not been adequately assessed;		<p>Province's Draft Agricultural Impact Assessment Guidelines, released in March 2018 by the Ministry of Agriculture, Food and Rural Affairs. It is unclear for what reasons the reviewer has found this assessment inadequate.</p> <p>With respect to specific mention of specialty crop areas, the lands are not mapped by the province nor the municipality as being within a specialty crop area, nor are there special climatic conditions that suggest that this area should be identified as a specialty crop area. As well, no evidence of specialty cropping practices on the subject lands were observed during site investigations and a review of aerial photography. This was included in the AIA.</p>
5.	The broader potential effects of the proposed quarry on human health have not been assessed;	MHBC	The application included the preparation of several technical reports which all assessed specific types of potential impacts on the surrounding community. These technical reports include a Water Resources report, Natural Environment report, Traffic Impact Study, Noise Impact Study, Blast Impact Study, Agricultural Impact Assessment and Air Quality Assessment. These technical reports included recommendations which have been added to the site plans to ensure that negative impacts on the surrounding community are minimized and mitigated. Furthermore, the Township has received a copy of these reports as part of the Planning Act applications and is currently peer reviewing them to ensure the site has been designed to minimize and mitigate any impacts.
6.	Insufficient analysis and recommendations have been provided to address blasting impacts, including potential flyrock impacts;	Explotech	The Blast Impact Analysis conducted has satisfied the analysis as per the Aggregate Resources Act and has been prepared based on the Ministry of the Environment, Conservation and Parks Model Municipal Noise Control By-law with regard to Guidelines for Blasting in Mines and Quarries (NPC 119) The

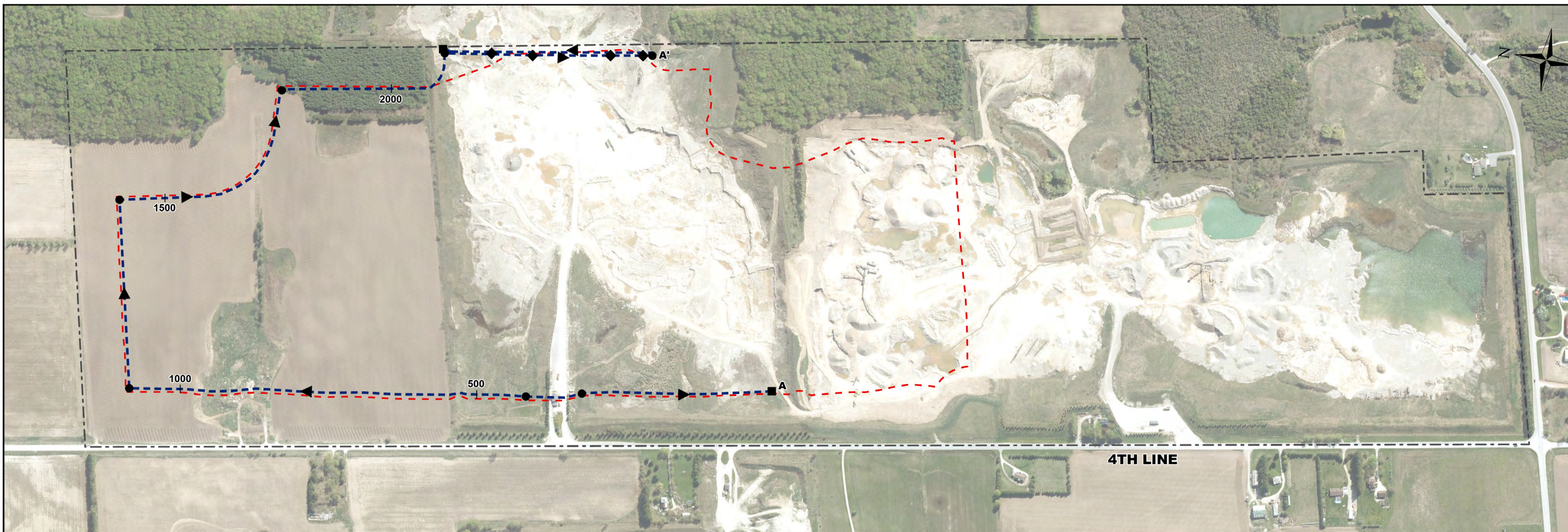
Township of Melancthon November 10, 2025			
#	Comment	Responder	Comment Response
			Blast Impact Analysis also includes a flyrock analysis for general information purposes as this is outside the scope of the ARA requirement for a Blast Impact Analysis.
The suitability of the progressive and final rehabilitation plans for the site have not been adequately addressed			
1.	Insufficient detail has been provided on long-term and/or post-rehabilitation mitigation and management measures that may be required;	MHBC	Operational Notes page 3 of 5 and Rehabilitation Plan page 4 of 5 contain an extensive list of notes that speak to the rehabilitation of the site, monitoring of the created rehabilitation features and mitigation measures to ensure the long term success of the rehabilitation features and landform. The Planning Act applications have been submitted to the Township and the site plans and technical reports are currently being peer reviewed by the Township to ensure the application, including the rehabilitation plan includes the required details to satisfy applicable provincial and municipal policies.
2.	Insufficient consideration has been provided of the long-term impacts of different rehabilitation scenarios;	MHBC	
Planning and land use considerations require further assessment			
1.	Amendments to the Township Official Plan and Zoning By-law are required prior to the Licence being issued. In this context, a variety of land use planning considerations must be addressed, including consistency with the Provincial Planning Statement, the County Official Plan and the Township Official Plan;	MHBC	Township Official Plan and Zoning By-law Amendment applications were submitted concurrently with the ARA application and were deemed complete on February 18, 2025. The Township is currently undertaking peer reviews. The MNR will not issue the ARA licence without the approval of the Township OPA and ZBA.
Other matters that are appropriate to address			
1.	The financial impacts of the proposal for the Township have not been adequately addressed. The net financial impact to the Township cannot be estimated based on the information provided;	Strada	Based on the current operation, Strada is not aware of any financial impacts that the Township has had to incur. If there have been any financial impacts on the Township, please provide clarification on what they are. For this application, Strada:

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			<ol style="list-style-type: none"> 1) Paid OPA and ZBA application fees totaling \$25,000 for the Township's administrative costs and staff time to review the application. 2) Entered into a cost recovery agreement with the Township to pay for the Township peer review costs. This included the payment of an initial deposit of \$150,000 and commitments to provide additional funding if the deposit gets below \$35,000. 3) Will continue to pay property taxes for the site at a rate higher than the agricultural tax rate if the pit/quarry is approved. The Township can use this to maintain municipal infrastructure. 4) Pays an annual TOARC levy for every ton of aggregate shipped from the site. If the pit/quarry is approved, the Township will receive an annual levy for the up to 2 million tonnes that are shipped. The Municipality can direct these fees for the ongoing maintenance of the haul route. <p>Furthermore, Section 12 (1) of the Aggregate Resources Act outlines the matters that the Minister of Natural Resources can consider on Aggregate Resources Act applications, which includes the main haulage routes and proposed truck traffic to and from the site. Please note that Section 12 (1.1) prevents the Minister from having regard to the ongoing maintenance and repairs to address road degradation that may result from proposed truck traffic to and from the site.</p>
2.	Insufficient information has been provided regarding the quality and quantity of the available aggregate resource on the subject lands;	Strada	Section 5.3.4 of the ARA Summary statement states:

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			<p>The Site is mapped as a Sand and Gravel Resource Area in the County of Dufferin Official Plan and the Township of Melancthon Official Plan.</p> <p>On-site geological testing has confirmed the presence of a high quality bedrock resource below the existing licenced sand and gravel resource. The on-site testing confirmed the available bedrock resource is comprised of aggregate formations that are regionally and provincially significant as they are formations that yield high quality aggregate products which can be utilized for a wide range of applications including road building, construction projects, and concrete and asphalt production.</p> <p>The quarry contains approximately 73 million tonnes of high quality aggregate resources while the pit contains approximately 24 million tonnes of high quality aggregate resources. Currently the licences held by Strada permit 1.25 million tonnes per year to be shipped from the Site. The annual shipping limit for the proposed pit/quarry licence would increase to 2 million tonnes per year.</p> <p>The Site is identified as a "Selected sand and gravel resource area, primary significance" within Resource Area 3 in the Province's Aggregate Resources Inventory Papers (ARIP #163). Aggregate in this resource area contains material that is potentially suitable for a wide variety of aggregate products.</p> <p>The Site is further identified as a Bedrock Resource area in the Province's Aggregate Resources Inventory Papers (ARIP #163). This area is characterized as being located 8m to 15m below the surface and contains provincially significant resource formations.</p>

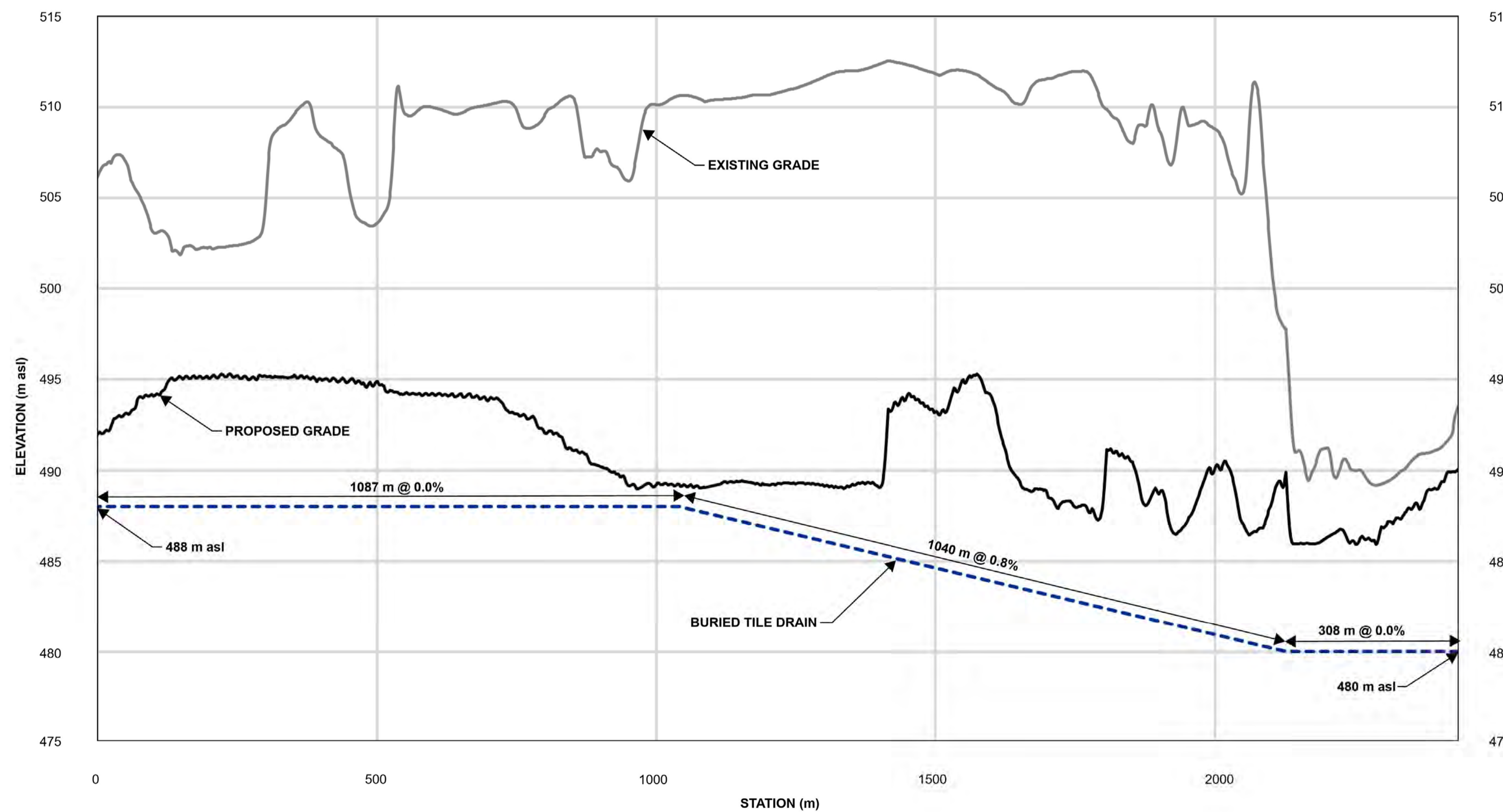
	Township of Melancthon November 10, 2025		
#	Comment	Responder	Comment Response
			<p>In addition, the on-site quality testing has confirmed the site contains three geological formations:</p> <ol style="list-style-type: none"> 1) The Guelph Formation is the top formation located under the sand and gravel resource. This formation is good quality aggregate that can be used in numerous infrastructure and construction projects as a granular aggregate for road base. Due to its chemical properties, this formation can also be used in agricultural fertilizer mixes. However, this formation is not well suited for high quality road construction uses such as hot mix paving and Portland cement concrete aggregate that are found in the second and third lift of the site. 2) The Goat Island and Gasport Formations are the bottom two geological formations located under the Guelph Formation. These formations contain high quality dolostone which constitutes an aggregate source of both regional and provincial significance. This resource is suitable for a wide range of applications such as road building and construction aggregate, including granular base material, and asphalt and concrete production because of its high resistance to abrasion and chemical weathering. In addition, the formation also provides a valuable source of armour and architectural stone.

Attachments



- LEGEND**
- LICENSE BOUNDARY
 - LIMIT OF EXTRACTION
 - BURIED TILE DRAIN
 - INJECTION WELL
 - PUMP STATION
 - MAINTENANCE HOLE

CROSS SECTION A-A'



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VERSION	DATE
1 ISSUED FOR XX% REVIEW	MAR. 2026

DESIGN BY: DRT DRAWN BY: ASO CHECKED BY: DRT

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COLLINGWOOD - BRACEBRIDGE - ORILLIA - BARRIE - OTTAWA - GUELPH

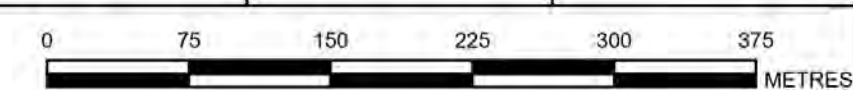
PROJECT TITLE

STRADA PIT AND QUARRY

DRAWING TITLE

PLAN AND PROFILE

PROJECT	SCALE	DRAWING
123016	1:4,000	PP.1








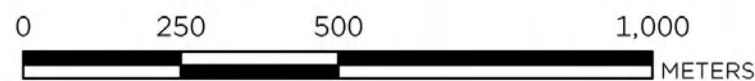
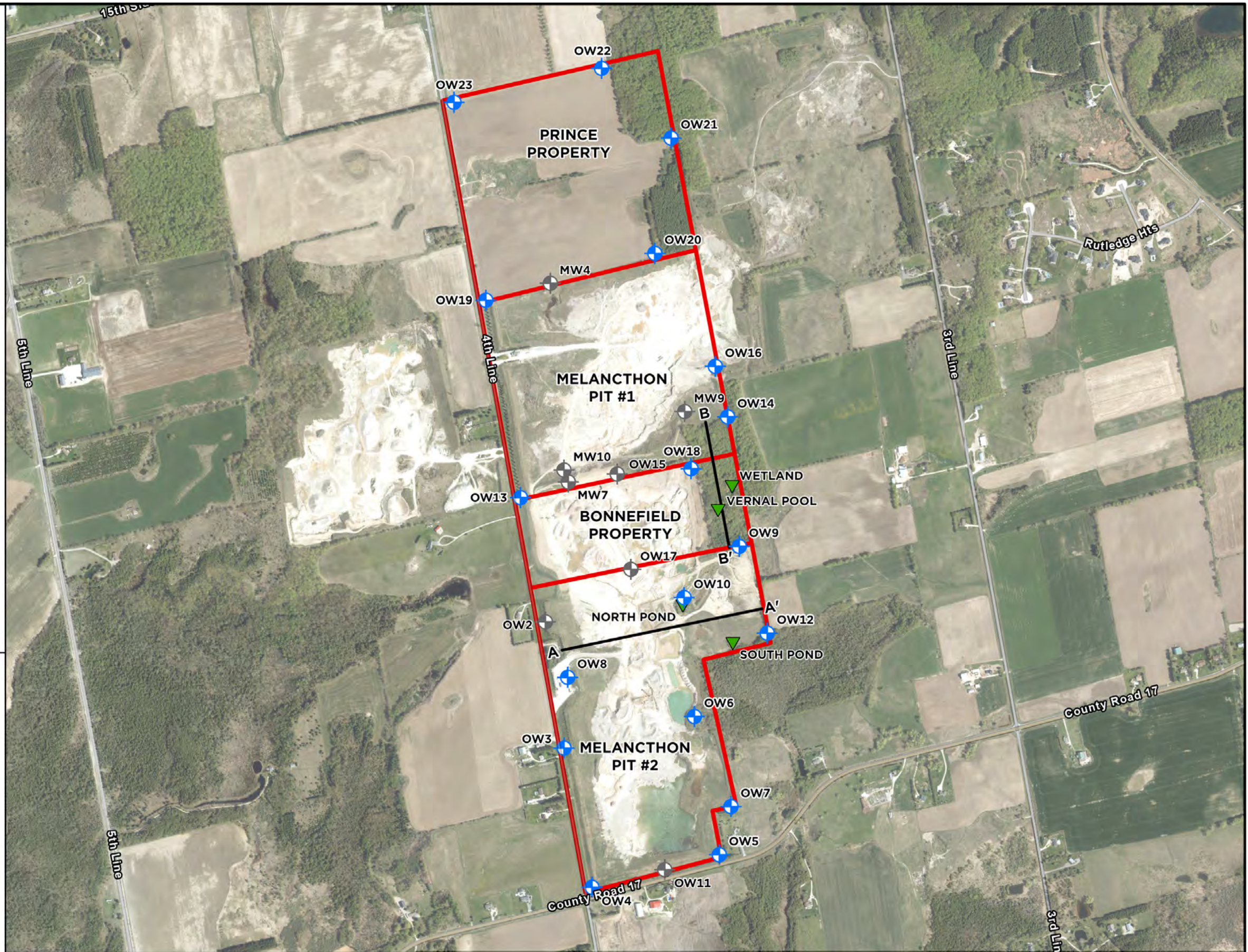


NOTES:

- 1. COORDINATE SYSTEM: NAD 1983 UTM ZONE 17N
- 2. CONTAINS INFORMATION LICENSED UNDER THE OPEN GOVERNMENT LICENSE - ONTARIO.

LEGEND

-  SITE
-  MONITORING WELL LOCATIONS
-  DESTROYED WELLS
-  SURFACE WATER LOCATIONS
-  CROSS-SECTION



**STRADA PIT, SHELBURNE
CROSS-SECTION DETAILS**

DWG. No.

FIG-A

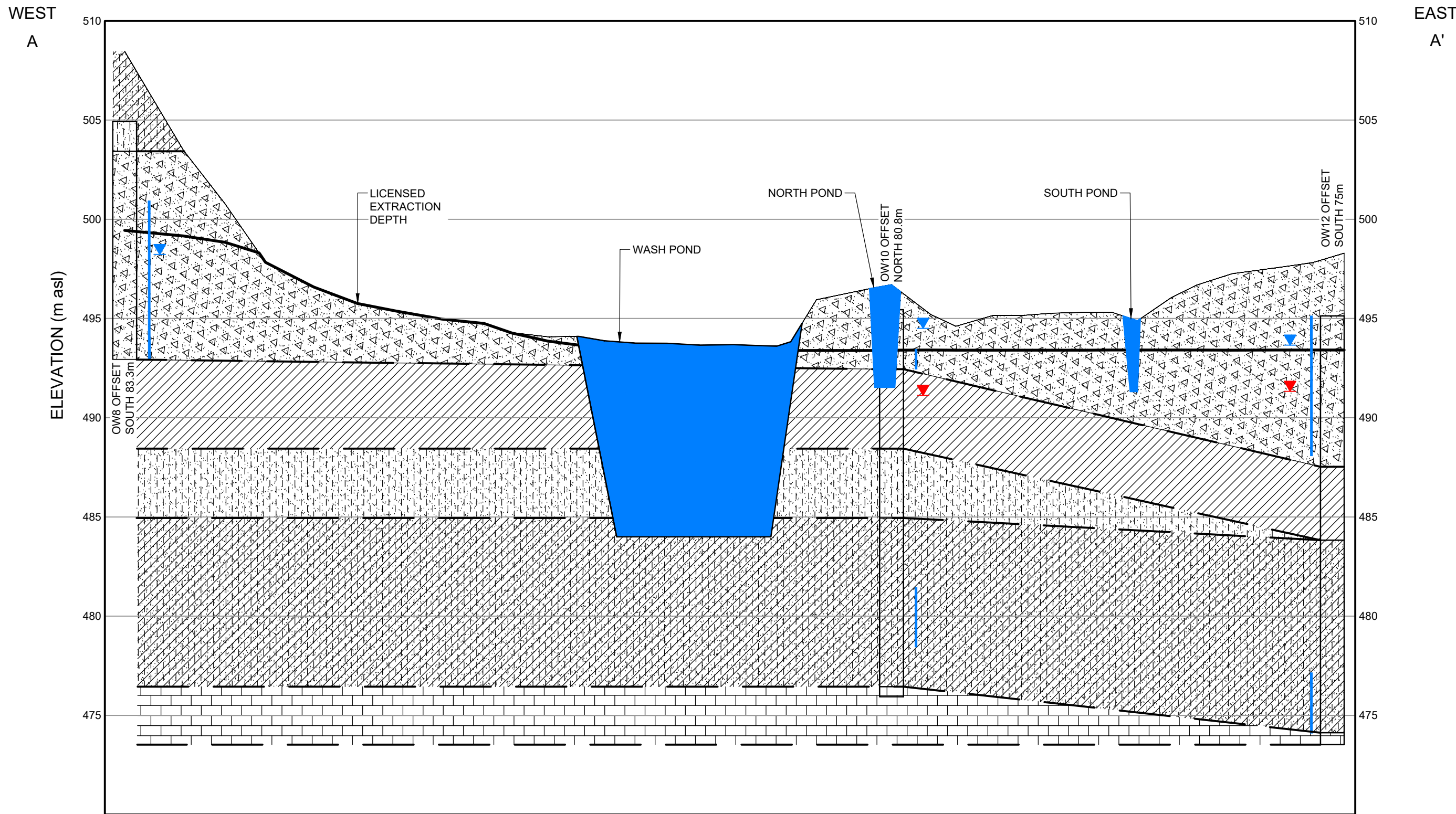
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DRAWN: AO

DATE: DEC. 2025

JOB NO. 123016

Drawing Path: C:\Users\HYovanovich\OneDrive - Tatham Engineering\Desktop\123016-CAD Figures\123016-CAD Figures\123016-Section Figure A-A.dwg, Plotted: Mar 11, 2026



LEGEND

	EXISTING GROUND PROFILE	PRIMARY STRATIGRAPHY	
	STRATIGRAPHIC CONTACT - APPROXIMATE		SAND AND GRAVEL
	GROUNDWATER HIGH A SERIES		TAVISTOCK TILL
	GROUNDWATER HIGH B SERIES		SILTY SAND
	SCREEN		CLAY
			BEDROCK

HORIZONTAL SCALE: 1:2000
VERTICAL SCALE: 1:200
VERTICAL EXAGGERATION: 10X



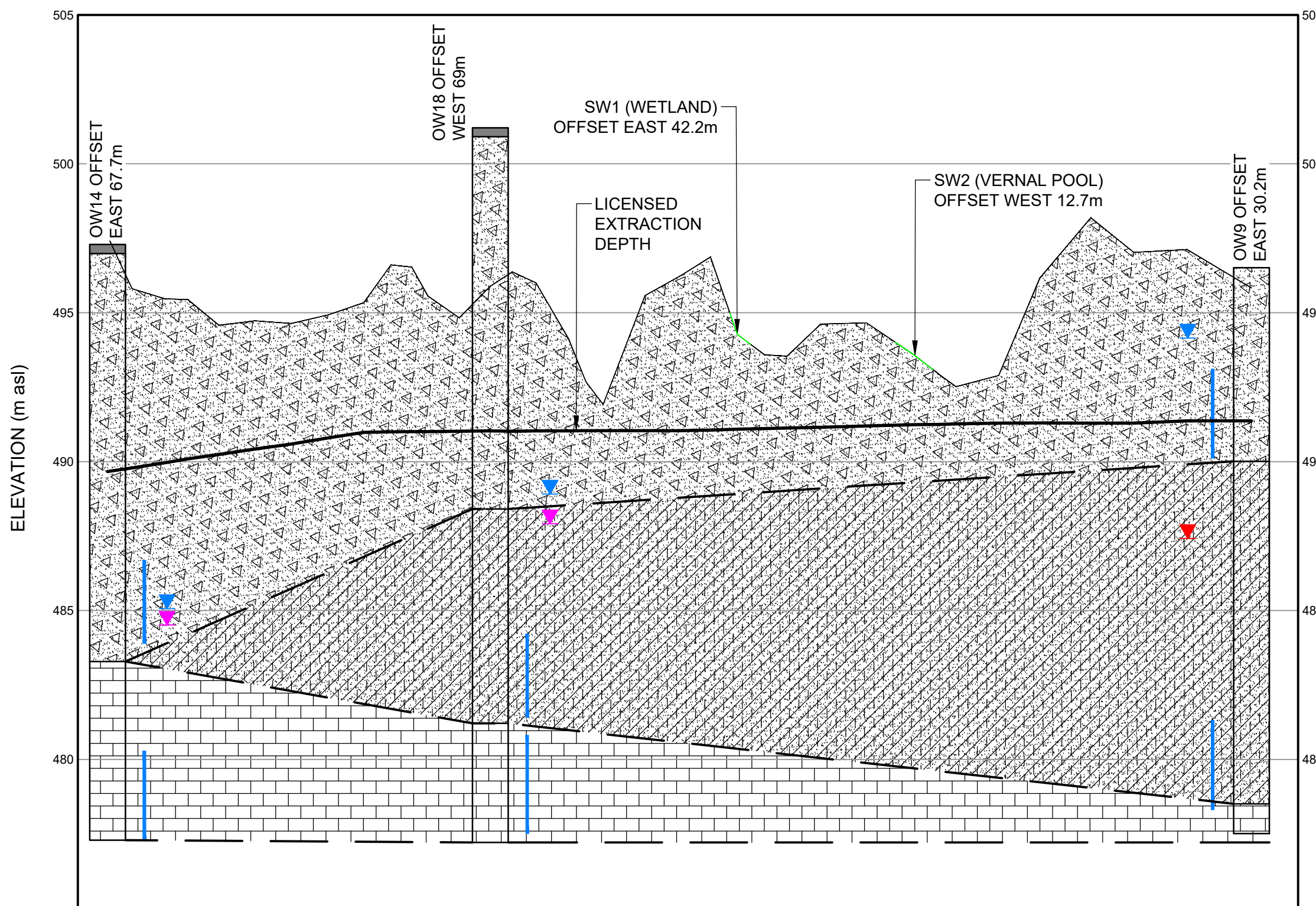
**STRATA PIT, SHELburne
HYDROGEOLOGICAL ASSESSMENT
CROSS-SECTION A-A'**

FIGURE	
B	
DATE 2026 03 11	PROJECT 123016
DRAWN BY HDY	SCALE AS NOTED





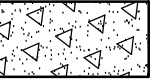

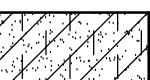



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NORTH
B

SOUTH
B'



LEGEND

	EXISTING GROUND PROFILE		TOPSOIL		BEDROCK
	STRATIGRAPHIC CONTACT - APPROXIMATE		GRAVEL SAND		
	GROUNDWATER HIGH A SERIES		TAVISTOCK TILL		
	GROUNDWATER HIGH B SERIES				
	GROUNDWATER HIGH C SERIES				
	SCREEN				

HORIZONTAL SCALE: 1:1500
 VERTICAL SCALE: 1:150
 VERTICAL EXAGGERATION: 10X

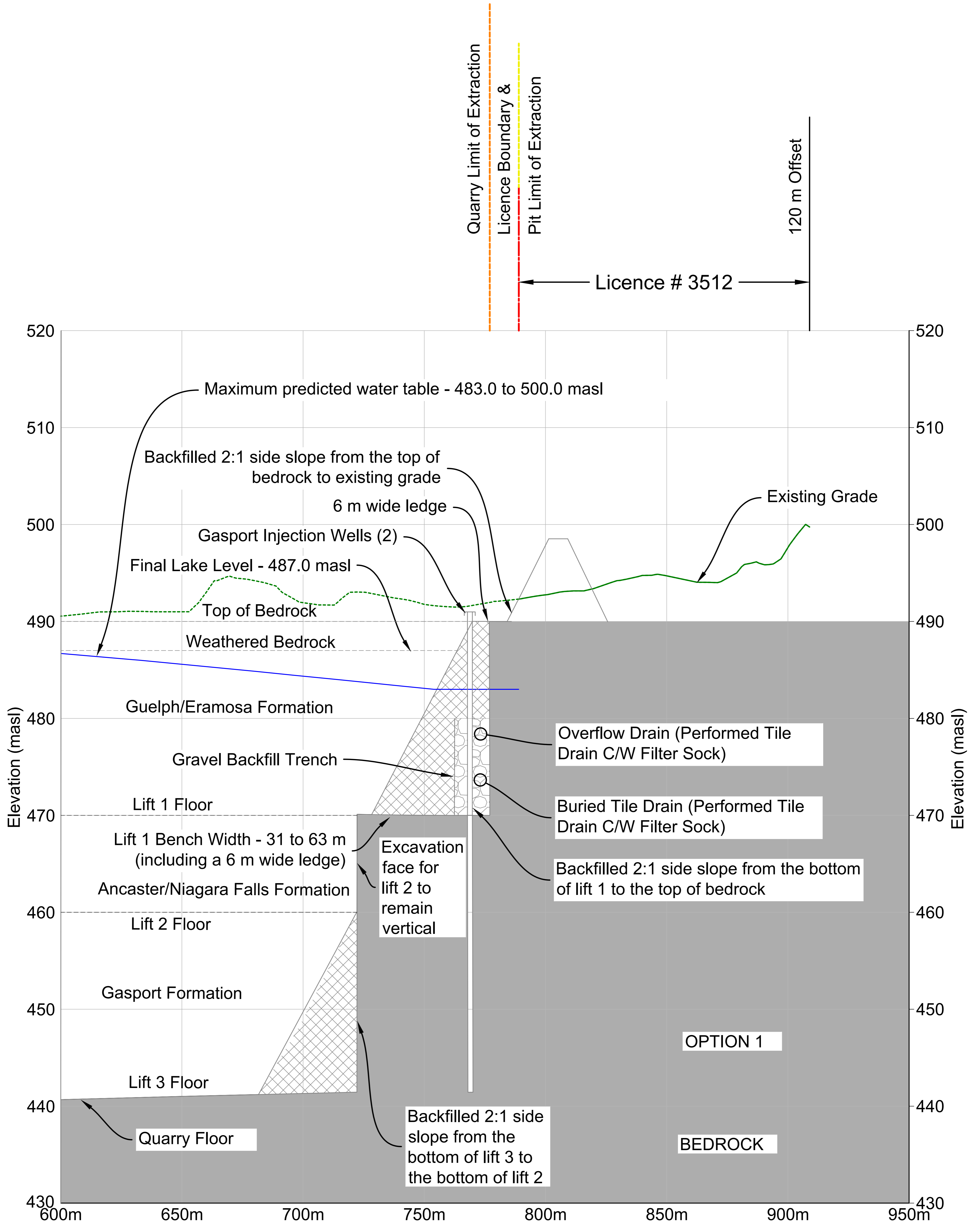


STRATA PIT, SHELBURNE
 HYDROGEOLOGICAL ASSESSMENT
 CROSS-SECTION B-B'

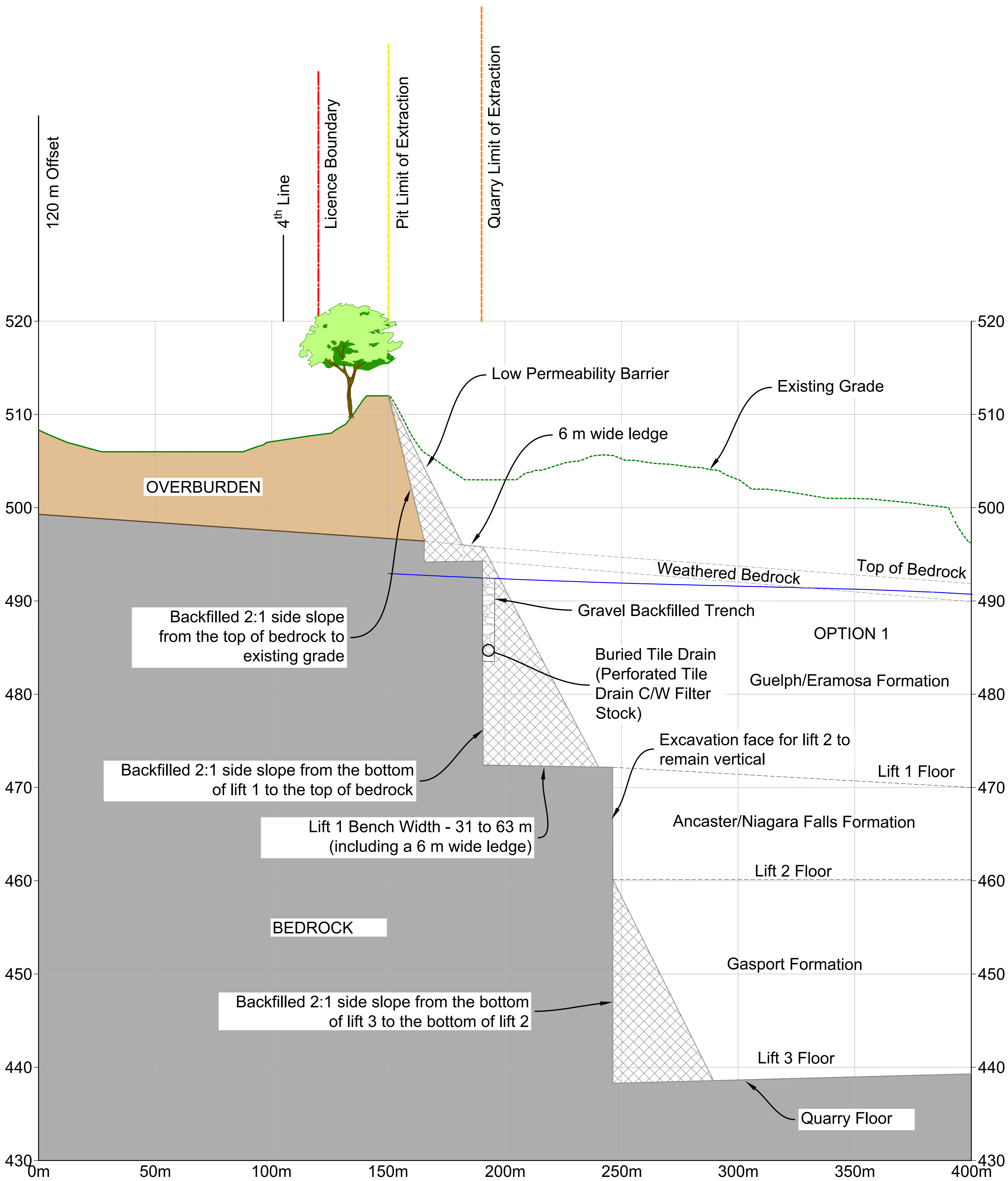
FIGURE

C

DATE	2026 03 11	DRAWN BY	HDY	SCALE	AS NOTED	PROJECT	123016
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Section B - East Face
 Scale - Horizontal 1:750 / Vertical 1:188



Section B - West Face
 Scale - Horizontal 1:750 / Vertical 1:188

Strada Pit/Quarry

March 25, 2026

Wetland NAT-18: Stream Inflow Comparison (Monthly Water Budget Results)

Month	Baseline	Phase 1		Phase 2C		Phase 4A		Rehabilitation	
	Q (L/s)	Q (L/s)	Δ	Q (L/s)	Δ	Q (L/s)	Δ	Q (L/s)	Δ
January	50.7	35.2	-15.5	36.3	-14.4	35.6	-15.1	45.9	-4.8
February	56.7	37.8	-18.9	40.9	-15.8	38.8	-17.9	49.3	-7.4
March	60.5	40.5	-20.0	44.6	-15.9	41.3	-19.2	51.9	-8.6
April	61.7	40.7	-21.0	45.9	-15.8	42.0	-19.7	52.3	-9.4
May	50.8	34.0	-16.8	39.2	-11.6	36.6	-14.2	45.7	-5.1
June	43.1	29.3	-13.8	33.6	-9.5	32.7	-10.4	41.2	-1.9
July	39.8	27.1	-12.7	30.4	-9.4	31.0	-8.8	39.4	-0.4
August	37.6	25.7	-11.9	27.9	-9.7	29.8	-7.8	38.3	0.7
September	36.6	25.2	-11.4	26.9	-9.7	29.2	-7.4	37.8	1.2
October	37.9	25.9	-12.0	27.4	-10.5	29.6	-8.3	38.7	0.8
November	40.7	27.6	-13.1	29.1	-11.6	30.7	-10.0	40.2	-0.5
December	44.3	30.0	-14.3	31.7	-12.6	32.4	-11.9	42.2	-2.1
Minimum	61.7	40.7	-11.4 (-11.3)	45.9	-9.4 (-9.2)	42.0	-7.4 (-7.4)	52.3	1.2
Maximum	36.6	25.2	-21.0 (-19.8)	26.9	-15.9 (-15.7)	29.2	-19.7 (-19.4)	37.8	-9.4

Note: (-11.3) represents values presented in Appendix E: Impact Assessment



The Corporation of

THE TOWNSHIP OF MELANCTHON

157101 Highway 10, Melancthon, Ontario, L9V 2E6

Telephone - (519) 925-5525
Fax No. - (519) 925-1110

Website: www.melancthontownship.ca
Email: info@melancthontownship.ca

November 10, 2025

Mr. Greg Richards
Strada Aggregates Inc.
30 Floral Parkway
Concord, ON
L4K 4R1
ARAComments@stradaquarry.com

Integrated Aggregate Operations Section
Ministry of Natural Resources and Forestry
300 Water Street
Peterborough, ON
K9J 3C7
ARAapprovals@ontario.ca

Dear Mr. Richards,

Re: Proposed Strada Pit and Quarry – Class A, Below Water Pit and Quarry
West Half of Lots 11 to 14, Concession 3 OS, Township of Melancthon, County of Dufferin
(Licence No. 626676)

On behalf of the Township of Melancthon I am writing this letter to formally provide the **Township's** objection to the recent Aggregate Resources Act (ARA) application that was submitted by Strada Aggregates Inc.

The Township has received Strada's submission in support of a Class A licence under the Aggregate Resources Act to permit below water table extraction on the site of Strada's currently licenced pits in the Township.

On initial review of the application and supporting studies, the Township has identified a number of areas of concern with the application. Please note that these concerns **represent the results of the Township's initial review, and that the Township reserves**

the right to identify further concerns, to provide more detail and to provide additional recommendations for the resolution of any concerns identified as the review of this application continues.

The Township has retained peer reviewers in the areas of hydrogeology, surface water, noise and vibration, blasting, air quality, agricultural impact, natural heritage and land use planning. With respect to transportation impacts, the Township relies on review undertaken by the County of Dufferin.

The Township's peer review process is ongoing. The Township is committed to working through that process with Strada to continue to identify, scope, mitigate and potentially resolve concerns to the extent possible.

Areas of outstanding concern include:

The potential effects of the proposed pit and quarry on the natural environment have not been adequately addressed

1. Characterization of natural heritage features and functions on and in the vicinity of the subject lands is insufficient;
2. Field data in support of the natural heritage assessment is insufficient, incomplete and/or out of date;
3. No assessment of bat maternity habitat has been undertaken;
4. Proposed impacts to species at risk and other natural features are unclear and incomplete. The timing between impacts and their associated mitigation are absent from the report. For example, habitat removal is proposed for Eastern Meadowlark; however, when the removal is proposed to occur (e.g., part of site prep to initiate Phase 1?) and when and how this impact will be mitigated (e.g., decades later during progressive rehabilitation measures) are not provided.
5. The assessment of impacts to natural heritage features and functions is incomplete;
6. Little to no ecological rationale has been provided to support conclusions regarding ecological impacts;
7. Monitoring and mitigation measures recommended to address natural heritage impacts are insufficient;
8. Natural heritage policy discussions and concluding statements have not been included; there is no acknowledgement whether or how conformity with Township or County official plans and consistency with the Provincial Planning Statement have been met.

The potential effects of the proposed pit and quarry on ground and surface water resources, including headwaters streams and private wells, have not been adequately addressed

1. There is insufficient analysis to determine whether overburden and bedrock groundwater are hydraulically connected across the site;
2. Conclusions regarding the perched nature of surface water features do not appear to be supported by the stratigraphy of the site;

3. Only a limited amount of the available data has been used to support transient modeling scenarios for the site;
4. Insufficient detail and analysis has been provided regarding the proposed groundwater inflow control barriers and their design, construction and function;
5. Insufficient detail is provided to demonstrate the mechanism and/or feasibility of rerouting water throughout the site for mitigation purposes;
6. Insufficient detail is provided regarding the feasibility of other mitigation measures, including injection wells;
7. The potential for heaving of the unexcavated aquitard layer has not been addressed;
8. The application has the potential to impact groundwater quality, including bedrock aquifers utilized by private water supply wells, both during operations and post-rehabilitation;
9. There appears to be a lack of consistency between predicted reductions in stream inflow and monthly surface water budgets;
10. Insufficient assessment has been provided of the potential for groundwater mounding to impact private effluent leaching beds;
11. Proposed water resources monitoring and mitigation measures are not sufficient to identify or address potential impacts;

The potential effects of the proposed pit and quarry on nearby residents and communities have not been appropriately addressed

1. No safety analysis has been completed as part of the transportation study;
2. The noise and air quality studies have failed to consider potential contribution of recycling activities, storage piles and other factors.
3. The noise and air quality studies have failed to properly consider the cumulative impact of the proposed quarry alongside nearby licensed aggregate operations;
4. The potential impacts on nearby agricultural lands and operations, including specialty crop areas have not been adequately assessed;
5. The broader potential effects of the proposed quarry on human health have not been assessed;
6. Insufficient analysis and recommendations have been provided to address blasting impacts, including potential flyrock impacts;

The suitability of the progressive and final rehabilitation plans for the site have not been adequately addressed

1. Insufficient detail has been provided on long-term and/or post-rehabilitation mitigation and management measures that may be required;
2. Insufficient consideration has been provided of the long-term impacts of different rehabilitation scenarios;

Planning and land use considerations require further assessment

1. Amendments to the Township Official Plan and Zoning By-law are required prior to the Licence being issued. In this context, a variety of land use planning

considerations must be addressed, including consistency with the Provincial Planning Statement, the County Official Plan and the Township Official Plan;

Other matters that are appropriate to address

1. The financial impacts of the proposal for the Township have not been adequately addressed. The net financial impact to the Township cannot be estimated based on the information provided;
2. Insufficient information has been provided regarding the quality and quantity of the available aggregate resource on the subject lands;

Conclusion

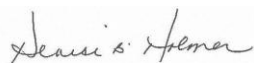
Given the volume and technical detail of the material provided in support of this application, the Township and its peer review team have not had sufficient time to fully analyze and assess the potential impacts of the quarry as proposed. The Township therefore reserves the right to raise further issues and make further recommendations as its review progresses.

The Township and its peer review team look forward to engaging with the proponent through the review process alongside the County and other agency and municipal partners.

The Township requests notification of any further meetings or updates on the review of this file.

For further questions and correspondence, please contact Denise B. Holmes, CAO/Clerk (dholmes@melanctontownship.ca, 519-925-5525 ext. 101).

Yours truly,



Denise B. Holmes, AMCT
CAO/Clerk



**The Corporation of the
TOWNSHIP OF MELANCTHON
157101 Highway 10, Melancthon, Ontario, L9V 2E6**

STAFF REPORT

TO: Council

FROM: Sarah Culshaw, Treasurer

DATE: June 18, 2026

SUBJECT: Treasury Statement – Development Charge Reserve Funds

Recommendation

THAT Council receive the 2025 Treasurer’s Statement on Development Charge Reserve Funds as presented, in accordance with Section 43(2) of the Development Charges Act, 1997 and Ontario Regulation 82/98;

AND THAT the Statement be made available to the public as required under the legislation.

Purpose

The purpose of this report is to provide Council with the annual Treasurer’s Statement respecting Development Charge (DC) reserve funds for the year ending December 31, 2025, as required under provincial legislation.

Background

Pursuant to Subsection 43(2) of the Development Charges Act, 1997, the Treasurer of a municipality is required to provide Council with a financial statement relating to development charge by-laws and reserve funds.

Ontario Regulation 82/98 further prescribes detailed reporting requirements, including reserve fund continuity, collections, interest earnings, and project-level funding.

Analysis

1. Development Charge Reserve Funds – Description of Services

The Township maintains separate Development Charge reserve funds for the following service categories:

- Growth Related Studies
- Services Related to a Highway
- Fire Protection Services
- Parks and Recreation Services
- Library Services

These reserve funds are used to finance growth-related capital costs in accordance with the Township's Development Charge Background Study.

2. Continuity of Reserve Funds

The continuity of Development Charge reserve funds for 2025 is summarized below:

Category	Opening Balance	Transfers	DC Collections	Interest	Closing Balance
Growth Related Studies	\$71,008.90	\$(8,500.00)	\$6,209.63	\$2,113.64	\$70,832.17
Services Related to a Highway	\$454,005.00	—	\$39,702.09	\$13,513.86	\$507,220.94
Fire Protection Services	\$206,603.79	—	\$18,067.21	\$6,149.74	\$230,820.74
Parks & Recreation Services	\$437,352.99	—	\$38,245.89	\$13,018.19	\$488,617.08
Library	\$20,458.18	—	\$1,789.04	\$608.96	\$22,856.17
Total	\$1,189,428.86	\$(8,500.00)	\$104,013.85	\$35,404.39	\$1,320,347.10

3. Development Charge Collections

Total Development Charges collected in 2025 amounted to:

→ **\$104,013.85**

4. Interest Earned

Interest earned on Development Charge reserve funds totaled:

→ **\$35,404.39**

5. Expenditures and Transfers

A transfer of **\$8,500** was made from the Growth Related Studies reserve to fund eligible costs.

Capital projects funded during the year:

→ **None**

Non-DC funding sources (tax levy, grants):

→ tax levy

6. Credit Obligations

Development Charge credits outstanding:

→ None

7. Borrowing from Reserve Funds

Borrowings from Development Charge reserve funds:

→ None

8. Repayment of DC Reserve Funds

Repayment of municipal obligations:

→ None

9. Projects Financed by Development Charges

Project-level reporting:

Project	DC Funding	Other Funding
◆ Bridge Study	◆ \$8,500	◆ Tax Levy

10. Services with No Expenditures

The following reserve funds collected Development Charges during the year but did not incur expenditures:

- Services Related to a Highway
- Fire Protection Services
- Parks & Recreation Services
- Library Services

Explanation:

Funds are being accumulated to support future growth-related capital projects as identified in the Development Charge Background Study.

11. Anticipated Capital Costs

The Township:

→ **Expects** to incur the capital costs identified in the Development Charge Background Study.

12. 60% Spending Requirement (Section 35)

Compliance with the mandatory 60% spending or allocation requirement:

The Township did not meet a 60% Development Charge spending level in 2025 due to limited growth and a lack of eligible projects. This threshold is not a legislated requirement under the Development Charges Act and does not apply outside of specific provincial funding programs.

Financial Impact

The Development Charge Reserve Fund increased by approximately **\$130,918** in 2025, reflecting ongoing development activity and interest earnings. Funds remain available for future growth-related capital projects.

Legislative Compliance Statement

The Treasurer confirms that:

- Development Charges have been collected and used in accordance with the Development Charges Act, 1997
- Reserve funds are maintained as required under the Act
- The Township has complied with Section 59.1(1) and has not imposed unauthorized charges related to development

Conclusion

The 2025 Treasurer's Statement demonstrates that the Township's Development Charge reserve funds remain in a strong financial position and are being managed in accordance with legislative requirements.

Attachments

- **Appendix A:** 2025 Statement of Development Charge Reserve Funds (detailed schedule)

Respectfully Submitted,

Sarah Culshaw
Treasurer

Reviewed By:

Denise Holmes
CAO/Clerk



**The Corporation of the
TOWNSHIP OF MELANCTHON
157101 Highway 10, Melancthon, Ontario, L9V 2E6**

STAFF REPORT

TO: Council

FROM: Sarah Culshaw, Treasurer

DATE: June 18, 2026

SUBJECT: Annual Capital Asset Management Plan Report

Recommendation

That Council receive this annual Asset Management Report for information.

Purpose

The purpose of this report is to provide Council with the required annual update on the Township's Asset Management Plan (AMP), including progress on implementation, financial considerations, and future planning.

Background

Ontario Regulation 588/17 requires municipalities to maintain an Asset Management Plan and to report annually to Council on its progress. The Township's AMP outlines the lifecycle management of municipal assets, levels of service, and a long-term financial strategy to support infrastructure sustainability.

The Township of Melancthon's Asset Management Plan **meets the current requirements established by the Province of Ontario**, including the expanded requirements that came into effect July 1, 2025, for all municipal asset categories, levels of service, and financial strategy.

Melancthon-Specific AMP Details:

- Current AMP approved by Council on: **July 11, 2024**
- Next scheduled update (5-year requirement): **July 1, 2030**

The AMP includes projections related to capital investment needs and associated funding strategies necessary to maintain current service levels and address identified infrastructure deficits.

Financial Strategy and Affordability Considerations

The Township's Asset Management Plan identified a need for significantly increased annual contributions to capital reserves to sustainably fund infrastructure. Specifically, the AMP recommended tax rate increases in the order of approximately 9% annually to adequately address lifecycle costs and long-term asset replacement needs.

Council has carefully considered this recommendation in the context of current economic conditions. Due to ongoing financial pressures, including sustained inflation and increasing cost of living, Council has determined that implementing increases at this level would place an undue burden on residents.

Council is mindful that many households are experiencing financial strain, and there is a strong desire to avoid contributing to further hardship. As such, Council has taken a more measured approach to tax increases than what is identified in the AMP.

Capital Planning and Asset Management Approach

Despite the decision to moderate tax increases, Council and Staff continue to recognize that investment in capital infrastructure remains a critical priority.

Recent/ongoing capital focus areas include:

- Road rehabilitation program
- Sidewalks
- Equipment replacement
- Bridges and Culverts

The Township remains committed to:

- Maintaining and improving core infrastructure assets
- Continuing to invest in capital projects where feasible

- Building and maintaining reserves dedicated to asset replacement and rehabilitation

However, given current financial constraints, Council has directed that capital planning proceed at a more gradual pace than outlined in the AMP.

Importance of Ongoing Investment

The Asset Management Plan identifies risks associated with underfunding infrastructure, including:

- Deterioration of assets and reduced service levels
- Increased long-term costs due to deferred maintenance
- Increased financial pressures in future years

While the Township is taking a measured approach, continued contributions to capital reserves remain imperative to ensure long-term sustainability.

Conclusion

The Township continues to comply with provincial Asset Management Planning requirements and remains committed to responsible infrastructure management.

Council has taken a balanced approach that recognizes:

- The financial realities facing residents; and
- The importance of maintaining and investing in municipal assets.

Staff will continue to monitor asset conditions, financial capacity, and funding opportunities, and will report back to Council annually.

Respectfully Submitted,

Sarah Culshaw
Treasurer

Reviewed By:

Denise Holmes
CAO/Clerk

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7000

**Ministère des
Affaires municipales
et du Logement**

Bureau du ministre

777, rue Bay, 17^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 585-7000



234-2026-1806

June 1, 2026

Dear Head of Council:

I am writing to invite your municipality to apply to the new Canada-Ontario Development Charge Reduction Program (DCRP), beginning June 1, 2026.

This program is part of the historic Canada-Ontario Partnership to Build, announced on March 30, 2026, which would provide up to \$8.8 billion in new infrastructure funding to municipalities that reduce and maintain development charge (DC) reductions. While the program requires DC reductions of at least 30% to 50%, retroactive to March 30, 2026, municipalities are strongly encouraged to be as ambitious as possible in their DC rate reductions to secure as much funding as possible for their communities.

Ontario understands the importance of municipal DCs in funding the infrastructure to support growth. However, rising DCs have become a significant barrier to home building. Housing is stalling in Ontario and will continue to be deeply affected unless all levels of government come together to take collective, strategic action to incent housing development.

This program gives municipalities a unique opportunity to partner with the provincial and federal governments to support new housing. It will help municipalities to fund and build the infrastructure needed for growth, including housing-enabling infrastructure, such as roads, water and wastewater systems, transit and community infrastructure, such as fire and police infrastructure. Municipalities will be required to fund at least 10 per cent of project costs, with greater municipal contributions leading to higher funding eligibility.

Municipalities must also put forward shovel-ready projects from their DC background study and capital plan that are anticipated to start construction no later than July 31, 2030, and be complete by October 31, 2035. Joint applications are also encouraged, but all applicants would be required to meet the immediate and ongoing program requirements.

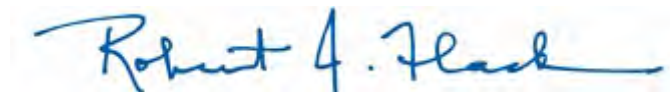
Together with the temporary enhanced HST relief on new homes, this summer construction season is pivotal to maximizing the impact of this program on unlocking housing. This is why Ontario is moving expeditiously to launch the DCRP with a single intake period from June 1-19, 2026, to commit all funds for the next ten years.

To apply, municipalities must submit a completed application form with required supporting documents via the Transfer Payment Ontario (TPON) system by **10:00 a.m. EST on June 19, 2026**. To get started, access the TPON system by visiting www.Ontario.ca/getfunding. Program guidelines, frequently asked questions, and the application form will be available on the TPON system shortly. In the interim, if you have questions about the program, including application information, I encourage you to email DCRP@ontario.ca.

All Ontario municipalities (single-tier, upper-tier and lower-tier) that have an active DC by-law in place (as of March 30, 2026) are eligible to apply. Municipalities that took action to reduce DCs prior to March 30, 2026, are also encouraged to apply to receive recognition for their efforts in supporting new housing developments.

By continuing to work together to unlock more housing supply, we are creating jobs, supporting economic growth, building more affordable homes faster, and laying the foundation for long-term prosperity across Ontario.

Sincerely,



Hon. Robert J. Flack
Minister of Municipal Affairs and Housing

- c. Municipal Chief Administrative Officer
 - Hon. Todd McCarthy, Minister of Ministry of Infrastructure
 - Hon. Peter Bethlenfalvy, Minister of Ministry of Finance
 - Robert Dodd, Chief of Staff to the Minister of Municipal Affairs and Housing
 - Aryn Azzopardi, Chief of Staff to the Minister of Infrastructure
 - Blair Hains, Chief of Staff to the Minister of Finance
 - Martha Greenberg, Deputy Minister of Municipal Affairs and Housing
 - Laurie Miller, Assistant Deputy Minister, Local Government Division, Municipal Affairs and Housing

June 3, 2026

To our Municipal Clients,

In our continued efforts to keep you informed of matters related to development charges (DC), we want to inform you of the June 1 announcement regarding the Development Charges Reduction Program (DCRP). The following provides a brief summary of the information, as well as some key sources of further information to assist you in the coming weeks:

- Funding Announcement: <https://news.ontario.ca/en/release/1007531/ontario-and-canada-open-applications-for-new-development-charge-reduction-program>
- Funding Program Details: <https://www.ontario.ca/page/development-charges-reduction-program>
- Program Guidelines: <https://www.ontario.ca/files/2026-06/mmah-dcrp-application-guidelines-and-faq-en-2026-06-01.pdf>

Applications for funding are **due by June 19, 2026** through Transfer Payment Ontario (TPON): <https://www.tpon.gov.on.ca/tpon/psLogin>

Overview

The provincial and federal governments announced \$8.8 billion in funding over 10 years, to be delivered through the Build Communities Strong Fund's Provincial and Territorial stream. The intent of the funding is to provide housing-enabling infrastructure to support housing development in Ontario. To obtain this funding, municipalities will be required to commit to reducing their respective residential DCs by 30% to 50% and provide funding for at least 10% of the eligible growth-related project costs.^[1] The Program Guidelines document (summarized below) provides further details regarding the program, including eligible projects, the application process, how projects will be assessed, and other relevant items. Note that joint submissions between municipalities may be accepted, subject to the requirements in the Program Guidelines.

Key Requirements

- Municipalities must commit to reducing DCs for all residential development by 30% to 50% to be eligible for funding.
 - It appears that a commitment to reducing DCs is required; a reduction in DCs in advance of receiving funding does not appear to be necessary.
 - It appears no reduction for non-residential development is required.
 - DC reductions must be inclusive of area-specific DCs.

^[1] Note that eligible growth-related costs do not include the Benefit to Existing and Post-period Benefit shares of DC projects.



- DC reductions must total 30% to 50%, but municipalities can choose to reduce certain service categories more than others.
- Reductions in DCs will be measured against the rates in effect as of March 30, 2026.
 - Note that there was no mention of indexing in relation to estimating the DC relief. Further clarification of this matter may be required in preparation of your applications.
- Municipalities will be required to maintain any rate reductions for a period of at least three years.
- DC reductions would take effect immediately upon entering into the Transfer Payment Agreement and would be retroactive to building permits obtained after March 30, 2026.
 - When preparing amending by-laws to reduce the DC rate, municipalities may need to include wording to provide for the reduced rate to apply retroactively to building permits issued after March 30, 2026. Where DCs have already been paid, refunds may be required, which may add to the administrative burden.
- Municipalities must make a commitment to fund at least 10% of the eligible (growth-related) project costs from non-DC sources. Note that for assessment purposes only, soft costs can be used to estimate the municipal contribution.
 - As the guidelines state “for assessment purposes only,” it is assumed that the municipality would be responsible for 10% of the “eligible costs,” which excludes soft costs.
- Municipalities will be responsible for all cost over-runs and financing costs related to the projects.
- Applicants should request funding amounts that are reflective of the estimated amount of DC relief provided and the municipal contribution for each project.
 - Funding from other provincial and federal programs may be stacked towards the eligible project costs, subject to conditions of previous agreements and that the funding is not from housing-enabling infrastructure programs. These amounts cannot be used towards the municipal contribution.

Application Requirements

- A reasonable estimate of the number of housing units enabled by the proposed project(s).



- An estimate of the number of housing units that will benefit from the reduced DCs and the resulting amount of the reduction provided.
 - This will entail a projection of anticipated housing development for the period of the proposed reduction, for which the DC rates and reduced DC rates can be applied to estimate the overall reduction provided.
 - Note that this may be audited by the Province.
- Identification of the project, or projects (up to five), that would be eligible for the grant.
 - Projects must be included in your most recent DC background study and capital budget/plan.
 - Note that for municipalities without multi-year capital budgets, reference to a master plan or other study that identifies the capital needs may be required. Municipalities may need to seek clarification as part of the application preparation.
 - For municipalities that reduced DCs prior to March 30, 2026, they can choose projects in their capital plan that are not in the DC background study.
 - Smaller projects may be grouped together for the purpose of the application.
 - Where multiple projects are identified, prioritization of the projects with the rationale is required.
 - Multiple applications can be submitted if more than five projects are identified.
 - Projects can be parts of larger projects.
 - Projects must begin construction by July 31, 2030 and be completed by October 31, 2035.
 - Projects cannot be those already under construction, except where they started after March 30, 2026 and where DC rate reductions have been applied in advance.
- Municipalities must commit to complying with the Housing, Infrastructure and Communities Canada's Buy Canada Policy or the Municipal Buy Ontario Procurement Directive.
- Applications must include a clearly defined scope of work, schedule, and list of dependencies to enable a comprehensive understanding of the project (financial, technical, risk, etc.).
- Applications are required to include a copy of the applicable Official Plan schedules and Zoning By-law maps with anticipated housing clearly delineated.



Eligible Projects and Costs

- Projects that enable housing will be given priority.
 - Projects cannot include life cycle replacement projects, but may include expansions of existing infrastructure that increase capacity, size, scope, or reach to accommodate growth.
- Eligible service categories are:
 - Water, wastewater, stormwater, fixed transportation, and transportation rolling stock – these projects will be given priority.
 - Public Safety and Emergency Services and Community Infrastructure – these projects will be considered.
 - A full list of eligible asset types is provided in the Program Guidelines.
- Municipalities must own the infrastructure and/or confirm they will own the assets upon a specified date.
- Eligible Project Costs include:
 - Land acquisition costs (from the provincial share of the funds only).
 - Hard costs (including costs of construction, labour, materials, and equipment).
 - Environmental Assessment and Duty to Consult costs incurred after February 26, 2026.
 - As stated above, for assessment purposes only, soft costs can be used to estimate the municipal contribution. It is assumed that municipalities will be required to fund their portion of the actual eligible costs.

Ineligible Projects and Costs

- Projects that have started construction prior to a Transfer Payment Agreement being executed.
- Planning and design work as stand-alone projects.
- Projects for rehabilitation and/or repair of existing municipal infrastructure.
- Any share of a project that is identified as Benefit to the Existing Development or Post-period Benefit.
- Ineligible Project Costs include:
 - Soft costs, including those related to design, engineering, legal fees, and permitting and insurance.
 - Costs incurred after October 31, 2035.
 - Costs incurred for cancelled projects.
 - Any overhead costs, salaries, and other employment benefits of any employees of the applicant, any direct or indirect operating or administrative costs, and costs related to planning, engineering, architecture, supervision, management, and other activities normally carried out by the applicant's staff.



- Note that this appears to imply that chargebacks to capital projects for municipal staff time would likely not be eligible for funding.
- Sales tax.
- Any costs eligible for rebates.
- Costs for operating expenses, including maintenance.
- Costs related to furnishings and non-fixed assets that are not essential for the operation of the asset.

Timelines and Key Dates

- Applications are due by June 19, 2026.
- Transfer Payment Agreements must be executed by August 15, 2026.

Evaluation of Applications

- Funding will be provided as determined by the Province, with priority given to applications with:
 - Deep DC rate reductions and a large number of housing units that would benefit from the DC relief.
 - Greater proposed rate reductions and/or municipal contribution (e.g., more than 10%).
 - Capital projects that are further in the shovel-ready process.
 - Shovel-readiness indicators include:
 - Completed Environmental Assessment;
 - Land acquisition;
 - Conceptual Engineering;
 - Detailed Engineering;
 - Planning and Design; and
 - Tender/contract award (without commencement of construction).
- Availability of dedicated DC reserve funds towards the project will be considered in determining shovel-readiness of the project.
 - It is assumed that this is in relation to cash-flowing the project while funds are distributed from the Province.

Other Matters for Consideration

- Projects should have a financial plan in place to manage ongoing operating costs.
- Projects should be considered in the next update to the municipality's asset management plan.
- Where the duty to consult Indigenous communities is triggered, the municipality must confirm that consultation has been undertaken.



- Projects must meet or exceed the requirements of the Ontario Building Code.
- Payments will be made to municipalities on a milestone basis as set out in the Program Guidelines.
- There appears to be no funding maximum.
- Municipalities approved for funding will be required to provide reports to the Ministry as set out in the Program Guidelines document.

Concluding Remarks

The intent of this program is to provide grant funding for housing-enabled projects that provide the greatest DC relief. As such, this program is designed such that municipalities will submit applications to compete for a defined pool of funds. Moreover, it incentivizes municipalities to provide DC reductions and municipal contributions beyond the minimum requirements set out in the Program Guidelines.

Given the intent of the program, it appears that a larger share of the funds may be provided to municipalities with higher levels of growth and higher DCs, as the reductions may have a larger impact in these areas.

As the application requirements include a commitment to reduce DCs, it is recommended that municipalities do not reduce DCs in advance of entering into a Transfer Payment Agreement in case grants are not awarded, unless DC reductions are provided for policy matters not related to receiving the grant funding.

The funding received for projects may not offset the revenue foregone from reducing DCs and funding at least 10% of project costs from municipal sources. An analysis should be undertaken to assess the financial benefit of receiving funding before applying or entering into a Transfer Payment Agreement.

If you have any questions regarding the DCRP, the preparation of applications, or the implications of this program for your municipality, we would be pleased to assist you. Feel free to contact any of the undersigned at your convenience.

Yours very truly,

WATSON & ASSOCIATES ECONOMISTS LTD.

Peter Simcisko, BA (Hons), MBE, Managing Partner
Sean-Michael Stephen, MBA, Managing Partner
Daryl Abbs, BA (Hons), MBE, PLE, Managing Partner
Byron Tan, BA (Hons), MBE, PLE, Managing Partner



**The Corporation of the
TOWNSHIP OF MELANCTHON
157101 Highway 10, Melancthon, Ontario, L9V 2E6**

STAFF REPORT

TO: Council

FROM: Sarah Culshaw, Treasurer

DATE: June 18, 2026

SUBJECT: Development Charge Reduction Program (DCRP)

Recommendation

That Council receive this report for information.

Purpose

To provide Council with a brief overview of the Development Charge Reduction Program (DCRP) and advise that the Township is **not eligible** to participate.

Background

On March 30, 2026, Canada and Ontario announced the Canada-Ontario Partnership to Build (COPB) to support housing supply, transit development, and economic growth.

On June 1, 2026, details of the Development Charge Reduction Program (DCRP) were released. The program provides up to \$8.8 billion in funding to municipalities to support housing by:

- Reducing development charges (DCs) for three (3) years; and
- Investing in housing-enabling infrastructure over ten (10) years.

Program Overview

To participate, municipalities must:

- Reduce DC rates (as of March 30, 2026) by 30–50% or more;
- Apply reductions to all residential development types;
- Maintain reduced rates for three (3) years.

Eligible projects must:

- Enable new housing construction;
- Be shovel-ready infrastructure projects identified in DC studies/capital plans;
- Be completed by October 31, 2035.

Municipal Eligibility

Following review, the Township is **not eligible** for the DCRP due to:

- **Limited Growth:** The Township does not have the level of development activity the program is intended to support.
- **Infrastructure Constraints:** Existing infrastructure capacity is insufficient to accommodate accelerated growth without significant investment.
- **Limited Shovel-Ready Projects:** Few projects currently meet program requirements and timelines.
- **Financial Impact:** A 30–50% reduction in DC revenues would create financial pressure on the Township without sufficient offsetting benefits.

Conclusion

The DCRP is designed for high-growth municipalities with substantial infrastructure capacity and development activity. Based on current conditions, the Township does not meet eligibility requirements. Staff will continue to monitor future funding opportunities aligned with local growth and infrastructure needs.

Respectfully Submitted,

Sarah Culshaw
Treasurer

Reviewed By:

Denise Holmes
CAO/Clerk

Denise Holmes

From: Melissa Jonker <mjonker@ghhba.com>
Sent: Monday, June 8, 2026 3:00 PM
To: Denise Holmes
Subject: Development Charge Reduction Program – Opportunity for Municipal Participation
Attachments: GHHBA Letter re DC Reduction Program - June 2026 Melancthon.pdf

Good afternoon Denise,

Please find attached a letter from the Grand Highlands Home Builders' Association (GHHBA) regarding the Province's new Development Charge Reduction Program (DCRP).

As your municipality considers opportunities to support housing affordability, stimulate residential investment, and secure funding for growth-related infrastructure, we believe this program presents a significant opportunity for municipalities across our region.

We respectfully request that this letter be circulated to all members of Council for their information and consideration. GHHBA and our member companies are committed to working collaboratively with municipalities across Wellington, Dufferin, and Guelph to advance housing supply, affordability, and economic growth. We would welcome the opportunity to meet with municipal staff and Council representatives to discuss the program and its potential implications for your community.

Thank you for your assistance in sharing this information. Should you have any questions or wish to arrange a meeting, please do not hesitate to contact us.



Melissa Jonker

CEO
Grand Highlands Home Builders'
Association



5198368560

mjonker@ghhba.com

Thank you to our Corporate Sponsors!





GRAND HIGHLANDS

HOME BUILDERS' ASSOCIATION

Township of Melancthon
CAO, Denise Holmes
157101 Highway 10, Melancthon

June 8, 2026

Re: Ontario-Canada Development Charges Reduction Program – Opportunity for Housing Growth and Municipal Partnership

Dear Mayor White, Members of Council and CAO Holmes,

On behalf of the Grand Highlands Home Builders' Association (GHHBA), I am writing to introduce our Association and express our strong support for the recently announced Ontario-Canada Development Charges Reduction Program.

The Grand Highlands Home Builders' Association represents residential construction, land development, renovation, and professional service companies across Wellington County, Dufferin County, and the City of Guelph. Our members are committed to working collaboratively with municipal leaders to increase housing supply, improve housing affordability, and support the long-term prosperity of our communities.

The announcement by the provincial and federal governments of the Canada-Ontario Partnership to Build represents a significant opportunity for municipalities and the housing industry alike. The allocation of \$8.8 billion over three years to support reductions in development charges can help address one of the most significant costs affecting new housing construction while ensuring municipalities continue to receive funding for housing-supportive infrastructure.

We are encouraged by the Province's objective of reducing development charges by 30 to 50 percent in Ontario's fastest-growing communities and believe this initiative has the potential to accelerate housing starts, improve affordability for homebuyers, and stimulate economic growth throughout the region.

Bill 17 amended the Development Charges Act to permit municipalities to reduce development charge rates through an amendment to an existing DC by-law. This can be completed without undertaking the full Development Charges Act process, including the preparation of a new background study, where the amendment is limited to reducing development charges. This provides municipalities with a streamlined mechanism to participate in the Ontario-Canada Development Charges Reduction Program within the Province's accelerated application timelines.

As municipalities consider participation in the Development Charges Reduction Program, GHHBA wishes to offer its support. Our members possess firsthand knowledge of the challenges facing housing delivery



519-836-8560



7 Clair Rd. W. PO Box 27075, Guelph ON N1L 0A6



mjonker@ghhba.com



GRAND HIGHLANDS

HOME BUILDERS' ASSOCIATION

and can provide valuable industry perspectives regarding the impact of development costs on housing supply, project viability, and affordability.

We would welcome the opportunity to meet with Council, municipal staff, or both to discuss:

- The potential benefits of participating in the Development Charges Reduction Program;
- Local housing market conditions and barriers to housing delivery;
- Opportunities to accelerate housing construction and improve affordability;
- Infrastructure and growth-related considerations; and
- Ways the development industry and municipalities can work together to achieve shared housing objectives.

We recognize the important role municipalities play in managing growth while maintaining fiscal responsibility. GHHBA is committed to being a constructive partner in these discussions and supporting solutions that enable housing development while strengthening the communities we collectively serve.

Thank you for your leadership and commitment to addressing housing needs in our region. We look forward to the opportunity to connect and discuss how this new program can help support housing growth and economic prosperity within your municipality.

Please feel free to contact us at your convenience to arrange a meeting.

Sincerely,

Lisa Schuett, President
Grand Highlands Home Builders' Association



519-836-8560



7 Clair Rd. W. PO Box 27075, Guelph ON N1L 0A6



mjonker@ghhba.com



The Corporation of

THE TOWNSHIP OF MELANCTHON

157101 Highway 10, Melancthon, Ontario, L9V 2E6

REPORT TO COUNCIL

TO: MAYOR WHITE AND MEMBERS OF COUNCIL

FROM: DENISE B. HOLMES, AMCT, CAO/CLERK

SUBJECT: BUSINESS DIRECTORY REQUEST

MEETING DATE: JUNE 18, 2026

Recommendation

THAT Council receive the report regarding the proposed Business Directory Request for information;

AND THAT Council direct staff to add a link to the Dufferin Board of Trade Business Directory on the Township website;

AND THAT staff promote the Dufferin Board of Trade Business Directory through the Township's Facebook page and the municipal newsletter scheduled for distribution at the end of July, encouraging local businesses to create and maintain their own listings **on the Dufferin Board of Trade Business Directory's webpage.**

Purpose

The purpose of this report is to provide Council with information regarding a request received from a resident for the Township to establish a Business Directory on the municipal website and to provide a recommendation for Council's consideration.

Background

A request was received from a resident suggesting that the Township create and maintain a Business Directory on its website to promote local businesses.

To gather additional information, staff contacted Diana Morris, Executive Director with

the Dufferin Board of Trade (DBOT). Ms. Morris advised that the Dufferin Board of Trade currently maintains an online Business Directory that was developed during the COVID-19 pandemic to assist in promoting local businesses throughout Dufferin County.

The Dufferin Board of Trade Business Directory operates as a self-serve platform, allowing businesses to create and manage their own listings. Businesses are responsible for uploading their information and ensuring that their listings remain current and accurate.

Staff raised concerns that businesses may be required to become members of the Dufferin Board of Trade to be listed. Ms. Morris advised that all businesses can advertise through the directory; however, businesses that are members of the Dufferin Board of Trade have access to enhanced listing features and more robust advertising opportunities.

Ms. Morris further advised that the Dufferin Board of Trade encourages municipalities to utilize the existing directory rather than creating and maintaining separate municipal business directories.

I have attached an email, with permission, from Diana Morris at DBOT with more information.

Discussion

While a municipal Business Directory could provide a useful service to local businesses and residents, there would be ongoing administrative responsibilities associated with maintaining such a directory, including:

- Collecting business information;
- Updating listings as businesses open, close, or change contact information;
- Monitoring the accuracy of information;
- Responding to requests for additions, removals, and amendments; and
- Ensuring the directory remains current and relevant.

Given current staff workloads and capacity constraints, staff do not recommend creating and maintaining a separate Township Business Directory at this time.

The existing Dufferin Board of Trade Business Directory provides a county-wide platform that allows businesses to manage their own information directly, reducing the administrative burden on municipal staff while still providing local businesses with an opportunity to promote their services.

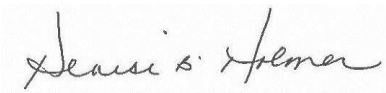
Utilizing the existing Dufferin Board of Trade Business Directory also avoids duplication

of services while providing businesses with access to a broader audience throughout Dufferin County. By directing businesses to a single, established platform, residents and visitors are able to access a more comprehensive directory of businesses, while businesses benefit from increased visibility beyond municipal boundaries.

Financial Impact

There are no direct financial implications associated with linking to the Dufferin Board of Trade Business Directory from the Township website.

Respectfully submitted,

A handwritten signature in black ink, reading "Denise B. Holmes". The signature is written in a cursive style and is centered on the page.

Denise B. Holmes, AMCT
CAO/Clerk

Denise Holmes

From: Diana Morris <diana@dufferinbot.ca>
Sent: Thursday, June 11, 2026 11:22 AM
To: Denise Holmes
Subject: Free Dufferin Business Directory from DBOT

Hi Denise,

Further to our conversation yesterday, I wanted to share information about the Dufferin Board of Trade's online business directory, which may help address requests for a local business directory without creating additional work for Township staff.

Our directory is available free of charge to any business, nonprofit, or organization located in Dufferin County. Businesses maintain their own listings and can update their information at any time, so there is no ongoing administration required by the Township.

The directory can be searched by traditional business categories such as plumbers, restaurants, retailers, and professional services, as well as community-focused categories including Pet Friendly, LGBTQ+ Safe Space, Accessible Business, and more.

The directory can be viewed here:

<https://business.dufferinbot.ca/list>

If the Township would like to promote the directory to residents or link to it from your website, we would welcome that.

Businesses that are not members of the Dufferin Board of Trade can create a free directory listing by registering here:

<https://business.dufferinbot.ca/member/newmemberapp/?clearcache=1>

When registering, they should select:

Directory Listing Only (Free)

This option allows a business to appear in the Dufferin Board of Trade directory but does not include Board of Trade membership benefits. Listings are typically approved and visible within 24–48 hours.

Board of Trade members receive enhanced directory listings and additional promotional opportunities, but the basic directory listing remains free to all Dufferin businesses.

If it would be helpful, we'd also be happy to create promotional content that you can share with businesses and residents. We can develop both a consumer-focused version (encouraging residents to use the directory) and a business-focused version (encouraging businesses to add their listings).

Just let me know the format you'd like us to create (newsletter article, website content, social media graphics/posts, etc.) and the size specifications if applicable. We are currently experiencing a very busy period with our engraving business, so we'd appreciate 1–2 weeks' notice to prepare the materials.

Please feel free to share this information with businesses or residents who are looking for local business information, and let me know if you have any questions.

Take good care,

Diana Morris, Accredited Chamber Executive

Executive Director

Dufferin Board of Trade

Biz Hub & Engraving

246372 Hockley Road, Mono

diana@dufferinbot.ca | office: 519-941-0490 x 202 | cell: 519-261-0352



**dufferin
bizhub**

New addition to our social enterprise: **Broadway Engraving & Signs**

My working hours may differ from yours, so please feel free to respond at a time that suits you.

Denise Holmes

From: Debra Jones <info@debrajones.ca>
Sent: Thursday, June 4, 2026 3:55 PM
To: Denise Holmes; Darren White
Subject: Re: Business directory initiative

Proposal for a Community Business Directory on the Township Website A Low-Cost, Self-Sustaining Tool to Support Local Businesses, Residents, and Community Connectivity Submitted for Council Consideration

Executive Summary

This follow-up proposal recommends the creation of a **free online Community Business Directory** hosted on the Township website and *populated voluntarily* by local businesses.

The purpose is not simply to increase sales for businesses, but to create a centralized, reliable resource that helps residents find local goods and services, strengthens community connections, supports economic resilience, and improves access to local businesses, including home-based, agricultural, and Mennonite-owned enterprises that may otherwise be difficult to discover.

Recognizing Council's concerns regarding staffing, completeness, participation, maintenance, and measurable benefits, this proposal outlines a practical model that addresses each challenge while minimizing costs and administrative burden.

Why a Business Directory Matters

A business directory should not be viewed solely as a marketing tool.

Its primary value is that it creates a **community asset**.

Residents frequently need to find:

- Electricians
- Plumbers
- Contractors
- Farm services
- Equipment repair
- Home-based businesses
- Food producers
- Health and wellness services
- Retail and specialty services

Currently, this information is scattered across social media, word-of-mouth networks, Google searches, and personal contacts.

A Township-hosted directory creates a single trusted location where residents can discover local businesses first.

Even if a resident only uses the directory a few times per year, the value can be significant.

Addressing Council's Concerns

Concern 1: Staff Capacity

Solution: Self-Managed Listings

The Township should not be responsible for creating or maintaining hundreds of business profiles.

Instead:

- Businesses submit their own information through an online form.
- Listings are published only after a simple review by staff.
- Businesses are responsible for updating their own information.

The Township becomes a facilitator rather than a directory manager.

Benefits

- Minimal staff time
- No data entry burden
- Businesses maintain their own accuracy
- Scalable as participation grows

Concern 2: Completeness of Listings

Solution: Open Enrollment Model

No directory will ever be 100% complete.

The goal should be:

"Open to all eligible businesses who choose to participate."

This removes concerns about exclusion.

The Township can:

- Promote the directory publicly
- Invite all businesses equally
- Maintain a clear registration process

Participation becomes voluntary.

Businesses that wish to be listed can join at any time.

Concern 3: Inclusion of the Mennonite Community

This concern is important because many Mennonite-owned businesses:

- Operate successfully without websites
- Rely on local relationships and referrals
- May not regularly engage with digital platforms

Recommended Approach

Option A: Mail-Out Registration

Send a simple registration form through:

- Township tax mailings
- Agricultural organizations
- Local business outreach

Businesses could return the form by:

- Mail
- Drop-off
- Email
- Phone call

Option B: Community Champions

Work with:

- Agricultural organizations
- Mennonite community leaders
- Local churches
- Business associations

to share information about the directory.

Option C: Phone Registration

Allow businesses to register by telephone.

This removes digital barriers entirely.

The goal is not to force participation.

The goal is to ensure everyone has an equal opportunity to participate.

Concern 4: Accuracy and Maintenance

Solution: Annual Verification

Once per year:

- Businesses receive an email, letter, or phone call requesting confirmation.
- Listings not confirmed after a reasonable period are marked inactive or removed.

This process is commonly used by professional directories and chambers of commerce.

Additional Feature

Include:

"Report an Update"

on every listing.

Businesses can request changes whenever needed.

Concern 5: Will Residents Use It?

This is a reasonable question.

The reality is that residents use directories only when they need them.

Just as:

- Emergency contacts
- Waste calendars
- Recreation guides

are not used daily,

they remain valuable because they are available when needed.

The directory would likely become a resource for:

- New residents
- Homeowners
- Farmers
- Contractors
- Seniors
- Visitors

Even occasional use creates meaningful value.

Concern 6: Will Businesses See Increased Sales?

Perhaps, but that should not be the primary measure of success.

A directory creates value by:

Improving Visibility

Residents may discover businesses they never knew existed.

Keeping Spending Local

When residents can easily find local providers, they are less likely to search outside the Township.

Supporting New Businesses

New businesses often struggle with visibility.

A directory provides immediate exposure.

Supporting Business Succession

Many rural businesses depend on word-of-mouth.

A directory helps younger generations and newcomers discover them.

Recommended Directory Model

Simple and Searchable

Businesses listed by category:

- Agriculture
- Construction & Trades
- Home Services
- Professional Services
- Retail
- Food & Beverage
- Health & Wellness
- Manufacturing
- Transportation
- Other

Basic Information Only

Each listing includes:

- Business name
- Owner name (optional)
- Contact information
- Service description
- Website (if applicable)

- Social media links (if applicable)

Mobile Friendly

Most residents will access the directory on a phone.

The design should prioritize simplicity.

Proposed Pilot Program

To reduce risk, Council could authorize a one-year pilot.

Year One Goals

- Launch directory
- Invite participation
- Evaluate usage
- Gather feedback

At the end of the year Council can review:

- Number of listings
- Website traffic
- Community feedback
- Business participation

and determine whether to continue, expand, or modify the program.

Conclusion

A Township business directory does not need to be expensive, complex, or staff-intensive to be valuable.

By using a self-registration model, annual verification, and broad community outreach, the Township can create a practical, inclusive, and sustainable resource that:

- Supports local businesses
- Improves access to local services
- Encourages residents to shop and hire locally
- Strengthens community connections
- Demonstrates support for sustainable economic development

The question is not whether every resident will use it every day, or whether every business will see immediate sales growth.

The question is whether the Township can provide a simple, low-cost tool that makes it easier for residents and businesses to connect.

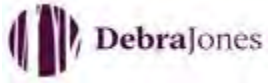
This proposal demonstrates that it can.

Submitted by:

DebraJones

info@debrajones.ca

www.debrajones.ca



*I would be pleased to **assist your webmaster** in further developing the concept, outreach strategy, and directory framework. While I do not have the technical expertise to implement the system directly, I would be happy to support its planning and community engagement.*



June 19, 2025

The Corporation of the Township of Melancthon
157101 Highway 10
Shelburne, Ontario
L9V 2E6

Dear Council of The Corporation of the Township of Melancthon

We have completed our audit of the financial statements of the The Corporation of the Township of Melancthon for the year ended December 31, 2025. As part of our work, we reviewed the accounting procedures and systems of internal control in the principal areas of financial activity within the corporation. We report to you that, within the scope of our examinations, the systems of internal control are adequate to support the fairness of presentation and that we did not come across any material weaknesses.

However, we do stress that this observation is not the result of a specific examination of the corporation's system of internal control and, therefore, must be taken in the context that it is meant, namely review of internal control systems to allow us to voice our opinion on the financial statements in accordance with Canadian public sector accounting standards.

During the course of our audit of the corporation for the year ended December 31, 2025, we may have identified matters which might have been of interest to management but tended to be minor or more of a housekeeping nature. During the audit, we would have met with Sarah Culshaw (Treasurer) and communicated these minor items, if applicable. The comments that follow are those that we believe should be addressed formally and brought to the attention of the council.

This communication is prepared solely for the information of management and is not intended for any other party and, as such, we accept no responsibility to a third party who uses this communication.

We would like to take this opportunity to thank you and your staff for the excellent co-operation and assistance we received throughout the course of our work and, in particular, the assistance and co-operation received from Sarah Culshaw.

We will certainly be pleased to discuss the matters set out in the accompanying memo with you further, at your convenience.

Yours truly,

M. D. P. Short, MBA, CPA, CA, C. Dir., is responsible for the engagement and its performance, and for the report that is issued on behalf of RLB LLP, and who, where required, has the appropriate authority, from a professional, legal or regulatory body.

1. Timely recording of transactions

Observation:

During the course of our audit fieldwork, we noted that the financial records in the accounting software are not being updated regularly for the controlled board and reserve funds bank activity. These entries are being recorded by RLB as part of the year-end audit.

Implication:

Having incomplete information throughout the fiscal year could result in Council relying on inaccurate data to make decisions.

Recommendation:

It is recommended that when staff reconcile the controlled boards and reserve fund bank accounts that the related transactions be recorded in the accounting software. These bank reconciliations should be reviewed and approved each month/quarter by the CAO.

2. Adjusting entries

Observation:

During our fieldwork, we noted several bookkeeping entries that needed to be recorded in order to issue our unqualified audit opinion. These entries were required to either correct account balances or bring forward prior year adjustments that hadn't been recorded.

Implication:

Sarah made most of the changes needed to receive our audit opinion. However, the time required to complete the fieldwork was increased due to the errors found.

Recommendation:

The spreadsheets and listings prepared for the audit should be completed and reviewed by staff to ensure accuracy prior to audit fieldwork and, therefore, not require adjustments to be made during fieldwork.

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

DRAFT

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
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YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Township of Melancthon as at December 31, 2025 and the consolidated results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of 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 Corporation of the Township of Melancthon in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 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 corporation'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 corporation'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 corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Guelph, Ontario

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and portfolio investments (note 2)	\$ 5,030,723	\$ 5,808,699
Taxes receivable	1,007,419	854,280
Accounts receivable	345,790	267,953
Long term receivables (note 3)	<u>25,747</u>	<u>35,390</u>
	<u>6,409,679</u>	<u>6,966,322</u>
LIABILITIES		
Operating loans (note 4)	450,000	290,000
Accounts payable and accrued liabilities	635,179	993,426
Asset retirement obligation (note 5)	323,693	309,015
Long term debt (note 6)	62,545	123,687
Deferred revenue - obligatory reserve funds (note 7)	1,363,469	1,218,093
Deferred revenue - other	<u>10,000</u>	<u>15,978</u>
	<u>2,844,886</u>	<u>2,950,199</u>
NET FINANCIAL ASSETS	<u>3,564,793</u>	<u>4,016,123</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (schedule 2)	14,065,040	13,428,743
Inventories	53,878	70,961
Prepaid expenses	<u>95,510</u>	<u>106,525</u>
	<u>14,214,428</u>	<u>13,606,229</u>
ACCUMULATED SURPLUS (schedule 3)	<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget (note 8)	2025 Actual	2024 Actual
REVENUES			
Taxation	\$ 3,571,286	\$ 3,544,657	\$ 3,389,425
User charges	56,650	130,128	119,325
Grants (note 10)	439,807	490,587	438,402
Other income (note 11)	953,895	1,075,900	1,150,693
Loss on disposal of tangible capital assets	0	(10,800)	(64,823)
Obligatory reserve fund revenue recognized (note 7)	<u>686,500</u>	<u>122,481</u>	<u>128,020</u>
	<u>5,708,138</u>	<u>5,352,953</u>	<u>5,161,042</u>
EXPENSES (schedule 1)			
General government	954,282	908,072	901,893
Protection to persons and property	1,151,289	944,993	810,928
Transportation services	2,828,746	2,878,125	2,377,780
Environmental services	20,771	50,969	54,106
Recreation and cultural services	404,757	301,503	326,807
Planning and development	<u>190,000</u>	<u>112,422</u>	<u>93,083</u>
	<u>5,549,845</u>	<u>5,196,084</u>	<u>4,564,597</u>
ANNUAL SURPLUS	<u>\$ 158,293</u>	<u>\$ 156,869</u>	<u>\$ 596,445</u>
ACCUMULATED SURPLUS at beginning of year		\$ 17,622,352	\$ 17,025,907
Annual surplus		<u>156,869</u>	<u>596,445</u>
ACCUMULATED SURPLUS at end of year		<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget (note 8)	2025 Actual	2024 Actual
ANNUAL SURPLUS	\$ <u>158,293</u>	\$ <u>156,869</u>	\$ <u>596,445</u>
Acquisition of tangible capital assets	(2,144,615)	(1,716,153)	(1,296,015)
Amortization of tangible capital assets	1,069,056	1,069,056	979,899
Loss on disposal of tangible capital assets	0	10,800	64,823
Consolidated boards opening changes (schedule 2)	<u>0</u>	<u>0</u>	<u>(327)</u>
	<u>(1,075,559)</u>	<u>(636,297)</u>	<u>(251,620)</u>
Use of (additions to) inventories	0	17,083	(8,255)
Use of (additions to) prepaid expenses	<u>0</u>	<u>11,015</u>	<u>(1,557)</u>
	<u>0</u>	<u>28,098</u>	<u>(9,812)</u>
CHANGE IN NET FINANCIAL ASSETS	\$ <u>(917,266)</u>	(451,330)	335,013
NET FINANCIAL ASSETS at beginning of year		<u>4,016,123</u>	<u>3,681,110</u>
NET FINANCIAL ASSETS at end of year		\$ <u>3,564,793</u>	\$ <u>4,016,123</u>

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THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual surplus	\$ <u>156,869</u>	\$ <u>596,445</u>
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,069,056	979,899
Loss on disposal of tangible capital assets	10,800	64,823
Change in asset retirement obligation	<u>14,678</u>	<u>14,013</u>
	<u>1,094,534</u>	<u>1,058,735</u>
CHANGE IN ASSETS AND LIABILITIES		
Taxes receivable	(153,139)	22,159
Accounts receivable	(77,837)	399,805
Prepaid expenses	11,015	(1,557)
Inventories	17,083	(8,255)
Accounts payable and accrued liabilities	(358,247)	22,378
Deferred revenue - obligatory reserve funds	145,376	161,913
Deferred revenue - other	<u>(5,978)</u>	<u>(41,183)</u>
Total adjustments	<u>(421,727)</u>	<u>555,260</u>
Net cash provided by operating activities	<u>829,676</u>	<u>2,210,440</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(1,716,153)	(1,296,015)
Consolidated boards opening change in amortization (schedule 2)	<u>0</u>	<u>(327)</u>
	<u>(1,716,153)</u>	<u>(1,296,342)</u>
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
Operating loans	160,000	(20,000)
Net change in long term debt	<u>(61,142)</u>	<u>(59,061)</u>
	<u>98,858</u>	<u>(79,061)</u>
CASH PROVIDED BY INVESTING ACTIVITIES		
Net change in long term receivables	<u>9,643</u>	<u>9,097</u>
NET (DECREASE) INCREASE IN CASH AND PORTFOLIO INVESTMENTS	<u>(777,976)</u>	<u>844,134</u>
CASH AND PORTFOLIO INVESTMENTS, beginning of year	<u>5,808,699</u>	<u>4,964,565</u>
CASH AND PORTFOLIO INVESTMENTS, end of year	<u>\$ 5,030,723</u>	<u>\$ 5,808,699</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of The Corporation of the Township of Melancthon are the representation of management prepared in accordance with Canadian public sector accounting standards as recommended by the the Public Sector Accounting Board. Significant accounting policies adopted by The Corporation of the Township of Melancthon are as follows:

(a) **ACKNOWLEDGEMENT OF RESPONSIBILITY**

The management of The Corporation of the Township of Melancthon acknowledges its responsibility for the creation and compilation of the consolidated financial statements and the following significant accounting policy decisions and related policy notes.

(b) **BASIS OF CONSOLIDATION**

These consolidated financial statements reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and boards which are owned or controlled by Council.

All interfund assets, liabilities, revenues and expenses have been eliminated on consolidation.

The following boards and municipal enterprises owned or controlled by Council have been consolidated:

Horning's Mills Cemetery Board
St. Paul's Cemetery Board
Horning's Mills Community Park
Horning's Mills Community Hall

A government partnership exists where the municipality has shared control over the board or entity. The municipality's pro-rata share of the assets, liabilities, revenues and expenses are reflected in the consolidated financial statements using the proportionate consolidation method. The municipality's proportionate interest of the following government partnerships are reflected in the consolidated financial statements:

Shelburne and District Fire Department	13.84% (2024 - 13.48%)
Mulmur-Melancthon Volunteer Fire Department	23.99% operating, 50.00% capital (2024 - 22.53%, 50.00% capital)

(c) **BASIS OF ACCOUNTING**

(i) Sources of financing and expenditures are reported on the accrual basis of accounting. The interest charges are not accrued for the periods from the dates of the latest instalment payments to the end of the financial year.

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

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future. Significant areas requiring management's estimates include amortization of tangible capital assets, accrued liabilities and asset retirement obligation.

(e) CREDIT RISK MANAGEMENT

The municipality is exposed to credit risk on the taxes receivable from its ratepayers.

The municipality does not have a significant exposure to any individual customer or counterpart.

(f) TRUST FUNDS

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

(g) PORTFOLIO INVESTMENTS

Portfolio investments are recorded at amortized cost unless there has been a decline in the market value, which is other than temporary in nature, in which case the investments are written down to market.

(h) INVENTORIES

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

(i) REVENUE RECOGNITION

Revenues are recognized as follows:

Taxation revenue is recognized in the period in which the tax is levied.

User charges are recognized when the related service is provided.

Grants and obligatory reserve fund revenues are recognized based on the terms of the grant or in the year that the related expenses occur.

Other income is recognized when receivable and collection is reasonably assured.

(j) COUNTY AND SCHOOL BOARDS

The municipality collects taxation revenue on behalf of the school boards and the County of Dufferin. The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards and the County of Dufferin are not reflected in these consolidated financial statements. See note 9 for details.

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) **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 excess of revenues over expenses, provides the change in net financial assets for the year.

(i) Tangible capital assets

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

Land improvements	10 to 50 years
Facilities	15 to 100 years
Vehicles	5 to 50 years
Equipment	5 to 75 years
Infrastructure - Environmental	3 to 75 years
Infrastructure - Transportation	3 to 75 years

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

(ii) Contributions of tangible capital assets

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

(iii) Leases

Leases are classified as capital or operating 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 lease payments are charged to expenses as incurred.

(l) **ASSET RETIREMENT OBLIGATIONS**

The corporation records asset retirement obligations when there is a legal obligation associated with the retirement of a tangible capital asset that results from the acquisition, construction, development or normal use of the asset. Such obligation justifies the recognition of a liability and can result from existing legislation, regulation, agreement, contract, or a promise and an expectation of performance. The estimate of the liability would include costs directly attributable to asset retirement, such as post-retirement operation, maintenance and monitoring. Estimated retirement costs are capitalized and amortized over the related asset's estimated useful life. The corporation has not identified any asset retirement obligations.

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) FINANCIAL INSTRUMENTS

Measurement of financial instruments

The corporation initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The corporation subsequently measures all its financial assets and financial liabilities at amortized cost.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in annual surplus. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in annual surplus.

Transaction costs

The corporation recognizes its transaction costs in annual surplus (deficit) in the year incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

2. CASH AND PORTFOLIO INVESTMENTS

	2025	2024
Unrestricted cash	\$ 3,685,617	\$ 4,608,968
Unrestricted portfolio investments	<u>2,638</u>	<u>2,638</u>
	3,688,255	4,611,606
Restricted cash	<u>1,342,468</u>	<u>1,197,093</u>
	<u>\$ 5,030,723</u>	<u>\$ 5,808,699</u>

Unrestricted cash includes \$2,296,112 (2024 - \$2,908,544) held in one account at a chartered bank. Interest is earned on this account at a rate of prime less 2.05% (2024 - prime less 2.05%).

Portfolio investments consist of various GICs with interest rates ranging from 2.5% to 4.0% (2024 - 1.50% to 4.0%) maturing between June 2025 to June 2028 (2024 - June 2025 to June 2028).

3. LONG TERM RECEIVABLES

The responsibility for payment of principal and interest charges of the tile drainage loans has been assumed by individuals.

	2025	2024
Two loans are charged interest at a rate of 6% and become due between 2027 and 2028	\$ <u>25,747</u>	\$ <u>35,390</u>

Principal payments for the next five years are as follows:

2026	10,221
2027	10,835
2028	<u>4,691</u>
	<u>\$ 25,747</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

4. OPERATING LOANS

The operating loans are due on demand and bear interest at a rate of prime less 0.75%, calculated and payable monthly. At December 31, 2025, the municipality had undrawn credit capacity of \$50,000 (2024 - \$210,000).

5. ASSET RETIREMENT OBLIGATION

Asset retirement obligation requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance.

Effective June 1, 2013, the County of Dufferin assumed the landfill from the municipality and the landfill site ceased active operations and stopped accepting solid waste from ratepayers. No estimate of the existing liability based on the landfill capacity used up until the assumption date is available. Therefore, the estimates in the report dated 2008 will be used until an updated report is available. The liability for the landfill site is recorded at \$323,693 (2024 - \$309,015) and represents the present value of closure and post-closure costs for 62% of the current site's opened cells, using an average long term borrowing rate of 4.75%. The liability is recorded based on the capacity of the landfill used to date. The total estimated future expenses for closure and post-closure care are \$525,840 (2024 - \$501,995) leaving an amount to be recognized in future periods of \$202,147 (2024 - \$192,980). The estimated remaining capacity of the site's opened cells is approximately 140,700 tonnes, which was expected to be filled in 2 years. Post-closure care is estimated to continue for a period of 25 years.

The municipality has established a reserve fund to assist in financing the future costs of closure and post-closure liabilities. At December 31, 2025, there was \$181,871 available in the reserve fund.

6. LONG TERM DEBT

The balance of long term liabilities reported on the consolidated statement of financial position is made up of the following:

	2025	2024
Loan payable, 3.18%, repayable in monthly instalments of \$3,409 principal and interest, repaid December 2025, unsecured	\$ 0	\$ 40,090
Tile drainage loans, 6%, annual payments of principal and interest ranging from \$4,973 - \$6,793, due between 2027 and 2028	25,747	35,390
Loan payable, 3.63%, repayable in semi-annual instalments of \$6,528 principal and interest, due December 2028, unsecured	<u>36,798</u>	<u>48,207</u>
	<u>\$ 62,545</u>	<u>\$ 123,687</u>

Principal payments required on the long term debt for the next five years are as follows:

2026	22,048
2027	23,095
2028	<u>17,402</u>
	<u>\$ 62,545</u>

**THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

7. DEFERRED REVENUE

	2025 Opening	Contributions Received	Investment Income	Revenue Recognized	2025 Ending
Obligatory Reserve Funds					
Development charges	\$ 1,189,430	\$ 104,014	\$ 35,404	\$ (8,500)	\$ 1,320,348
Recreational land	3,751	25,292	456	(13,981)	15,518
Subdivider - park levies	21,000	0	0	0	21,000
Federal Gas Tax	<u>3,912</u>	<u>102,574</u>	<u>117</u>	<u>(100,000)</u>	<u>6,603</u>
	<u>\$ 1,218,093</u>	<u>\$ 231,880</u>	<u>\$ 35,977</u>	<u>\$ (122,481)</u>	<u>\$ 1,363,469</u>

8. BUDGET AMOUNTS

The budget figures are presented for comparison purposes as prepared and approved by council, reclassified to conform to the current financial statement presentation. The budgeted figures are prepared on the cash basis of accounting and have been restated to conform to the accrual basis of accounting on which the actual figures are reported. The following chart reconciles the approved budget with the budget figures as presented in these consolidated financial statements:

Revenue	
Approved budget	\$ 6,739,368
Transfer from reserve funds	<u>(1,031,230)</u>
Total revenues	<u>5,708,138</u>
Expenses	
Approved budget	6,739,368
Acquisition of tangible capital assets	(2,144,615)
Debt principal repayments	(53,964)
Transfers to reserve funds	(60,000)
Amortization	<u>1,069,056</u>
Total expenses	<u>5,549,845</u>
ANNUAL SURPLUS	<u>\$ 158,293</u>

9. OPERATIONS OF THE SCHOOL BOARDS AND THE COUNTY OF DUFFERIN

During the year, the following taxation revenue was raised and remitted to the school boards and the County of Dufferin:

	2025	2024
School boards	\$ 1,360,328	\$ 1,295,571
County of Dufferin	<u>2,702,713</u>	<u>2,545,755</u>
	<u>\$ 4,063,041</u>	<u>\$ 3,841,326</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

10. GRANTS

	2025 Budget (note 8)	2025 Actual	2024 Actual
Operating			
Province of Ontario			
Ontario Municipal Partnership Fund (OMPF)	\$ 193,300	\$ 193,300	\$ 168,900
Conditional - roads	85,000	64,412	86,573
Conditional - other	<u>161,507</u>	<u>232,875</u>	<u>182,929</u>
	<u>\$ 439,807</u>	<u>\$ 490,587</u>	<u>\$ 438,402</u>

11. OTHER INCOME

	2025 Budget (note 8)	2025 Actual	2024 Actual
CHD community contributions	\$ 309,000	\$ 309,000	\$ 309,000
Dufferin Wind community contributions	291,000	296,993	291,170
Investment income	130,000	143,055	232,503
Penalties and interest on taxation	105,000	135,941	117,250
Licenses, permits and rents	19,795	20,426	33,306
Other fines and penalties	61,100	84,717	61,022
Plateau community contributions	38,000	38,640	37,998
Sale of publications, equipment, land, etc.	<u>0</u>	<u>47,128</u>	<u>68,444</u>
	<u>\$ 953,895</u>	<u>\$ 1,075,900</u>	<u>\$ 1,150,693</u>

12. PENSION AGREEMENTS

The municipality joined Ontario Municipal Employees Retirement Systems (OMERS), which is a multi-employer plan, in 2016. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2024 was \$86,274 (2024 - \$83,912) on behalf of 13 members (2024 - 11 members) of its staff. Amounts paid for current services have been included as an expenditure on the Consolidated Statement of Operations. There are no past service contribution obligations.

The OMERS financial statements reported \$145.5 billion in net assets available for benefits (2024 - \$138.4 billion), \$149.6 billion as the defined benefit accrued pension obligation (2024 - \$140.8 billion) and a defined benefit funding deficit of \$1.3 billion (2024 - \$2.9 billion).

13. TRUST FUNDS

The trust funds administered by the municipality amounting to \$54,324 (2024 - \$53,046) have not been included in the consolidated statement of financial position, nor have the operations been included in the consolidated statement of operations.

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

14. DEVELOPER AGREEMENTS

As part of various developer agreements, the municipality has received Letters of Credit to cover developers' responsibilities in completing the projects as well as covering unpaid municipal levies. Letters of Credit held by the municipality at December 31, 2025 amount to \$2,324,450.

15. COMMITMENTS

The municipality entered into a contribution agreement with a company that provides commercial generation of electricity in the Township of Melancthon.

- i) Phase I of the project consists of 45 wind turbine generators. The company will pay the sum of \$45,000 to the Township of Melancthon on or before March 31 for each year from 2007 through and including 2026.
- ii) Phase II of the project consists of 66 wind turbine generators. The company will pay the sum of \$264,000 to the Township of Melancthon on or before November for each year from 2009 through and including 2028.

16. FINANCIAL INSTRUMENT RISK MANAGEMENT

Credit Risk

The municipality is exposed to credit risk through the possibility of non-collection of accounts receivable. The majority of its receivables are from ratepayers and government entities. For accounts receivable, the municipality measures impairment based on how long the amounts have been outstanding. For amounts outstanding greater than 91 days, an impairment allowance may be set up. The amounts outstanding at year end, which is the municipality's maximum exposure to credit risk related to accounts receivable, were as follows:

	0 - 30 days	31 - 90 days	91 - 365 days	1 - 2 years	3 - 5 years
Taxes receivable	\$ 0	\$ 0	\$ 698,441	\$ 293,795	\$ 15,183
Accounts receivable	7,908	11,843	326,039	0	0
Long term receivable	<u>0</u>	<u>0</u>	<u>10,221</u>	<u>15,526</u>	<u>0</u>
Total	<u>\$ 7,908</u>	<u>\$ 11,843</u>	<u>\$ 1,034,701</u>	<u>\$ 309,321</u>	<u>\$ 15,183</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

16. FINANCIAL INSTRUMENT RISK MANAGEMENT (continued)

Liquidity Risk

Liquidity risk is the risk that the municipality will not be able to meet its financial obligations as they fall due. The municipality undertakes a planning and budgeting process to help determine the funds required to support the municipality's normal operating requirements on an ongoing basis. The municipality ensures that there are sufficient funds to meet its short term requirements, taking into account its anticipated cash flows from operations and its holdings of cash and portfolio investments. To achieve this aim, it seeks to maintain an available line of credit balance as approved by the appropriate borrowing bylaw to meet, at a minimum, expected requirements for a period of at least 90 days. The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

	0 - 30 days	31 - 90 days	91 - 365 days	1 - 2 years	3 - 5 years
Operating loans	\$ 450,000	\$ 0	\$ 0	\$ 0	0
Accounts payable and accrued liabilities	239,784	60,635	95,811	23,864	215,085
Long term debt	<u>0</u>	<u>0</u>	<u>22,048</u>	<u>23,095</u>	<u>17,402</u>
Total	<u>\$ 689,784</u>	<u>\$ 60,635</u>	<u>\$ 117,859</u>	<u>\$ 46,959</u>	<u>\$ 232,487</u>

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the variable rate on the operating loan.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure risks.

17. SEGMENTED INFORMATION

The Corporation of the Township of Melancthon is a diversified municipal government institution that provides a wide range of services to its ratepayers such as police, fire, sewer, water, waste collection, disposal and recycling, recreational, library and planning. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Government

This item relates to the revenues and expenses that relate to the governance and operations of the municipality itself and cannot be directly attributed to a specific segment.

Protection to Persons and Property

Protection is comprised of police services, fire protection, conservation authority, emergency measures, animal control and building and structural inspection. The police services ensure the safety and protection of the ratepayers and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers. The building department provides a number of services including maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

**THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

17. SEGMENTED INFORMATION (continued)

Transportation

Transportation is responsible for construction and maintenance of the municipality's roadways, bridges, parking areas and streetlights.

Environmental

Environmental services consist of providing waste collection, disposal and recycling to its ratepayers.

Health

Health services includes contributions to the operations of local cemeteries.

Recreation and Cultural Services

This service area provides services meant to improve the health and development of the municipality's residents. The municipality operates and maintains parks and arenas. The municipality also provides library services and recreational programs.

Planning and Development

This department is responsible for planning and zoning, including the Official Plan. This service area also includes tourist information and promotion, business improvement area, weed control and drainage.

18. CONTINGENT LIABILITIES

In the normal course of its operations, the municipality is subject to various litigations and claims. The ultimate outcome of these claims cannot be determined at this time. However, the municipality's management believes that the ultimate disposition of these matters will not have a material adverse effect on its financial position.

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 1

	General Government	Protection Services	Transportation Services	Environmental Services	Recreation Services	Planning and Development	2025	2024
EXPENSES								
Salaries and benefits	\$ 643,158	\$ 116,345	\$ 720,062	\$ 0	\$ 0	\$ 0	\$1,479,565	\$1,337,231
Materials	161,450	34,590	1,166,551	0	14,450	23,993	1,401,034	1,101,274
Contracted services	59,447	576,761	27,318	31,576	0	86,306	781,408	701,008
Rents and financial expenses	2,125	0	7,154	0	0	0	9,279	1,906
Interest on long term debt	1,647	0	692	15,620	0	2,123	20,082	26,671
Amortization	24,495	80,771	956,348	3,773	3,669	0	1,069,056	979,899
Transfers	<u>15,750</u>	<u>136,526</u>	<u>0</u>	<u>0</u>	<u>283,384</u>	<u>0</u>	<u>435,660</u>	<u>416,608</u>
	<u>\$ 908,072</u>	<u>\$ 944,993</u>	<u>\$2,878,125</u>	<u>\$ 50,969</u>	<u>\$ 301,503</u>	<u>\$ 112,422</u>	<u>\$5,196,084</u>	<u>\$4,564,597</u>

See notes to the consolidated financial statements

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 2

	Land	Land Improvements	Facilities	Vehicles	Equipment	Infrastructure: Transportation	Infrastructure: Environmental	2025	2024
COST									
Balance, beginning of year	\$ 441,857	\$ 115,415	\$ 994,720	\$ 3,745,270	\$ 611,084	\$ 19,994,031	\$ 117,426	\$ 26,019,803	\$ 25,172,138
Additions during the year	0	0	25,930	462,193	109,332	1,118,698	0	1,716,153	1,296,015
Consolidated boards opening									
Disposals during the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(101,058)</u>	<u>(40,217)</u>	<u>(409,427)</u>	<u>0</u>	<u>(550,702)</u>	<u>(448,350)</u>
Balance, end of year	<u>441,857</u>	<u>115,415</u>	<u>1,020,650</u>	<u>4,106,405</u>	<u>680,199</u>	<u>20,703,302</u>	<u>117,426</u>	<u>27,185,254</u>	<u>26,019,803</u>
ACCUMULATED AMORTIZATION									
Balance, beginning of year	0	40,190	398,787	2,134,094	375,385	9,608,720	33,884	12,591,060	11,995,015
Amortization	0	3,827	18,266	155,579	41,751	848,168	1,465	1,069,056	979,899
changes	0	0	0	0	0	0	0	0	(327)
Accumulated amortization on disposals	<u>0</u>	<u>0</u>	<u>0</u>	<u>(101,058)</u>	<u>(40,217)</u>	<u>(398,627)</u>	<u>0</u>	<u>(539,902)</u>	<u>(383,527)</u>
Balance, end of year	<u>0</u>	<u>44,017</u>	<u>417,053</u>	<u>2,188,615</u>	<u>376,919</u>	<u>10,058,261</u>	<u>35,349</u>	<u>13,120,214</u>	<u>12,591,060</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS									
	<u>\$ 441,857</u>	<u>\$ 71,398</u>	<u>\$ 603,597</u>	<u>\$ 1,917,790</u>	<u>\$ 303,280</u>	<u>\$ 10,645,041</u>	<u>\$ 82,077</u>	<u>\$ 14,065,040</u>	<u>\$ 13,428,743</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS
AS AT DECEMBER 31, 2025

Schedule 3

	2025	2024
SURPLUSES		
Invested in tangible capital assets	\$ 14,028,242	\$ 13,340,446
General surplus	1,149,153	1,149,153
Unfunded asset retirement obligation	(323,693)	(309,015)
Recreation, community centres and arenas	30,997	45,105
Cemeteries	74,765	85,678
Fire boards	47,946	12,853
Other	<u>966</u>	<u>966</u>
	<u>15,008,376</u>	<u>14,325,186</u>
RESERVE FUNDS		
Capital purposes	155,883	108,906
Quarry	134,654	130,740
Working funds	196,886	191,163
Replacement of equipment	405,716	829,966
Landfill closure (note 5)	181,871	176,585
Shelburne & district fire board	112,876	65,546
Mulmur-Melancthon volunteer fire board	36,248	22,149
Insurance, sick leave, WSIB	41,435	40,266
Special emergency relief	<u>0</u>	<u>34,012</u>
	<u>1,265,569</u>	<u>1,599,333</u>
RESERVES		
Working funds	1,361,804	1,554,361
Capital purposes	<u>143,472</u>	<u>143,472</u>
	<u>1,505,276</u>	<u>1,697,833</u>
	<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

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THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
 SCHEDULE OF HORNING'S MILLS CEMETERY BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 4

	2025	2024
STATEMENT OF FINANCIAL POSITION		
ASSETS		
Cash	\$ 13,512	\$ 24,535
Due from Cemetery Care and Maintenance Fund	9,128	9,067
Portfolio investments	2,637	2,637
Accrued interest receivable	<u>477</u>	<u>493</u>
ACCUMULATED SURPLUS	<u>\$ 25,754</u>	<u>\$ 36,732</u>

STATEMENT OF OPERATIONS		
REVENUE		
Sale of plots and markers	\$ 750	\$ 2,125
Interest	<u>479</u>	<u>496</u>
	<u>1,229</u>	<u>2,621</u>
EXPENSES		
Supplies	<u>12,207</u>	<u>7,667</u>
ANNUAL DEFICIT	(10,978)	(5,046)
ACCUMULATED SURPLUS, beginning of year	<u>36,732</u>	<u>41,778</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 25,754</u>	<u>\$ 36,732</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
 SCHEDULE OF ST. PAUL'S CEMETERY BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 5

	2025	2024
STATEMENT OF FINANCIAL POSITION		
ASSETS		
Cash	\$ <u>49,011</u>	\$ <u>48,946</u>
ACCUMULATED SURPLUS	\$ <u><u>49,011</u></u>	\$ <u><u>48,946</u></u>

STATEMENT OF OPERATIONS		
REVENUE		
Interest	\$ <u>65</u>	\$ <u>407</u>
EXPENSES		
Administration	<u>0</u>	<u>9</u>
ANNUAL SURPLUS	65	398
ACCUMULATED SURPLUS, beginning of year	<u>48,946</u>	<u>48,548</u>
ACCUMULATED SURPLUS, end of year	\$ <u><u>49,011</u></u>	\$ <u><u>48,946</u></u>

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THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
 SCHEDULE OF HORNING'S MILLS COMMUNITY PARK
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 6

	2025	2024
STATEMENT OF FINANCIAL POSITION		
ASSETS		
Cash	\$ 0	\$ 15,954
Receivables	<u>2,671</u>	<u>2,671</u>
NET FINANCIAL ASSETS	<u>2,671</u>	<u>18,625</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	<u>32,664</u>	<u>32,664</u>
ACCUMULATED SURPLUS	<u>\$ 35,335</u>	<u>\$ 51,289</u>
STATEMENT OF OPERATIONS		
REVENUE		
Interest	\$ 49	\$ 471
Other income	<u>0</u>	<u>8,228</u>
	<u>49</u>	<u>8,699</u>
EXPENSES		
Administration	15,966	1,486
Hydro	<u>37</u>	<u>392</u>
	<u>16,003</u>	<u>1,878</u>
ANNUAL (DEFICIT) SURPLUS	(15,954)	6,821
ACCUMULATED SURPLUS, beginning of year	<u>51,289</u>	<u>44,468</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 35,335</u>	<u>\$ 51,289</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON
 SCHEDULE OF HORNING'S MILLS COMMUNITY HALL
 FOR THE YEAR ENDED DECEMBER 31, 2025

Schedule 7

	2025	2024
STATEMENT OF FINANCIAL POSITION		
FINANCIAL ASSETS		
Cash	\$ 20,550	\$ 27,538
Accounts receivable	910	1,254
	<u>21,460</u>	<u>28,792</u>
LIABILITIES		
HST payable	1,619	2,112
Deferred revenue	200	200
	<u>1,819</u>	<u>2,312</u>
NET FINANCIAL ASSETS	<u>19,641</u>	<u>26,480</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	14,184	21,048
ACCUMULATED SURPLUS	<u>\$ 33,825</u>	<u>\$ 47,528</u>

STATEMENT OF OPERATIONS		
REVENUE		
Fundraising and user charges	\$ 5,416	\$ 5,356
Rental	1,328	5,708
Interest	788	1,825
Donations	11,676	0
	<u>19,208</u>	<u>12,889</u>
EXPENSES		
Amortization	6,863	6,863
Supplies and maintenance	13,958	10,483
Office	995	3,141
Other	386	147
Fundraising	10,709	12,090
	<u>32,911</u>	<u>32,724</u>
ANNUAL DEFICIT	(13,703)	(19,835)
ACCUMULATED SURPLUS, beginning of year	<u>47,528</u>	<u>67,363</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 33,825</u>	<u>\$ 47,528</u>

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the trust funds of The Corporation of the Township of Melancthon, which comprise the statements of financial position as at December 31, 2025 and the statements of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the trust funds of The Corporation of the Township of Melancthon as at December 31, 2025 and the results of their operations for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the trust funds' ability to continue as a going concern, disclosing, as applicable, matters related to a 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 judgement 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 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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust funds' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Guelph, Ontario

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON - TRUST FUNDS
 STATEMENT OF FINANCIAL POSITION AND CONTINUITY
 AS AT DECEMBER 31, 2025

	Horning's Mills Cemetery	St. Paul's Cemetery	Subdividers' Deposits
STATEMENT OF FINANCIAL POSITION - 2025			
Cash	\$ 35,754	\$ 0	\$ 0
Investments	14,926	0	0
Due from the Township of Melancthon	0	0	2,001
Due to cemetery general funds	<u>(8,243)</u>	<u>9,886</u>	<u>0</u>
FUND BALANCE	<u>\$ 42,437</u>	<u>\$ 9,886</u>	<u>\$ 2,001</u>

STATEMENT OF CONTINUITY - 2025			
BALANCE, BEGINNING OF YEAR	<u>\$ 41,252</u>	<u>\$ 9,793</u>	<u>\$ 2,001</u>
RECEIPTS			
Interest earned	214	93	0
Plot sales	<u>1,000</u>	<u>0</u>	<u>0</u>
	<u>1,214</u>	<u>93</u>	<u>0</u>
EXPENDITURES	<u>29</u>	<u>0</u>	<u>0</u>
BALANCE, END OF YEAR	<u>\$ 42,437</u>	<u>\$ 9,886</u>	<u>\$ 2,001</u>

STATEMENT OF FINANCIAL POSITION - 2024			
Cash	\$ 34,711	\$ 0	\$ 0
Investments	14,728	9,793	0
Due from the Township of Melancthon	0	0	2,001
Due to cemetery general funds	<u>(8,187)</u>	<u>0</u>	<u>0</u>
FUND BALANCE	<u>\$ 41,252</u>	<u>\$ 9,793</u>	<u>\$ 2,001</u>

STATEMENT OF CONTINUITY - 2024			
BALANCE, BEGINNING OF YEAR	<u>\$ 35,203</u>	<u>\$ 9,678</u>	<u>\$ 2,001</u>
RECEIPTS			
Interest earned	4,345	115	0
Plot sales	<u>1,745</u>	<u>0</u>	<u>0</u>
	<u>6,090</u>	<u>115</u>	<u>0</u>
EXPENDITURES	<u>41</u>	<u>0</u>	<u>0</u>
BALANCE, END OF YEAR	<u>\$ 41,252</u>	<u>\$ 9,793</u>	<u>\$ 2,001</u>

THE CORPORATION OF THE TOWNSHIP OF MELANCTHON - TRUST FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the trust funds of The Corporation of the Township of Melancthon are the representation of management prepared in accordance with Canadian generally accepted accounting principles for governments as established by the Public Sector Accounting Board of CPA Canada. Significant accounting policies adopted by The Corporation of the Township of Melancthon are as follows:

(a) BASIS OF ACCOUNTING

- (i) Sources of financing and expenditures are reported on the accrual basis of accounting.
- (ii) The accrual basis of accounting recognizes revenues as they become available and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

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Township of Melancthon

2025 Financial Statements

Presented by Murray Short





AGENDA



- Audit Overview
- Audit Report
- Financial Statements
- Next Steps

Audit Overview

- No change in key audit areas, risks or planned procedures since communicated in Pre-Audit Communication Letter
- Final materiality = \$155,000
- No significant internal control deficiencies to communicate
- No known independence issues
- 35 adjusting entries identified and communicated, including:
 - 3 entries for tangible capital assets
 - 3 entries to reallocate long term debt payments
 - 6 entries for controlled and shared control boards
 - 17 entries to record reserve fund activity
- Five unadjusted differences identified and communicated

Audit Report

- The financial statements present fairly, in all material respects, the financial position, result of operations and cash flows of the Township of Melancthon in accordance with Canadian public sector accounting standards
- Audit conducted in accordance with Canadian generally accepted auditing standards

Statement of Financial Position

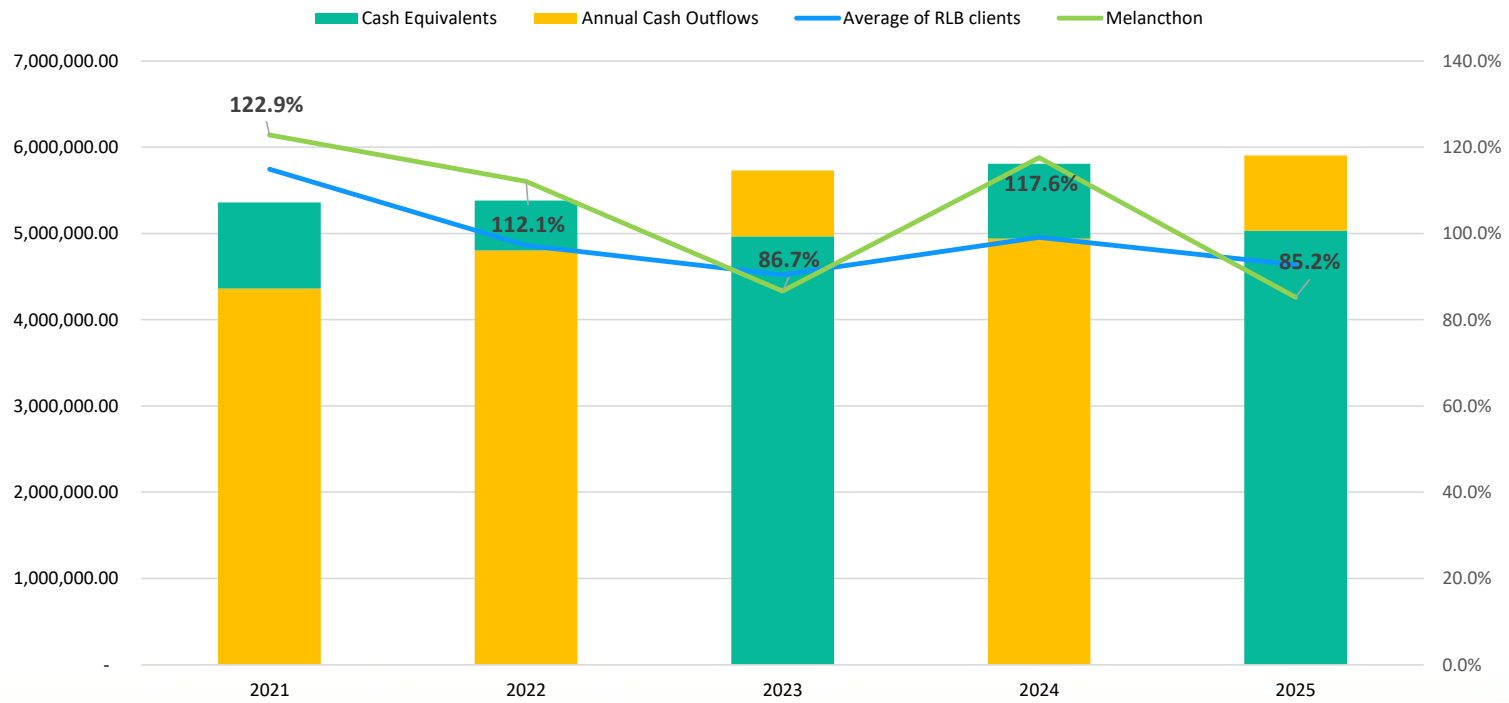
- The Statement of Financial Position (similar to a Balance Sheet for non-public entities) is a snapshot of the municipality's assets, liabilities and accumulated surplus at a point in time
- Key areas:
 - Cash equivalents
 - Taxes receivable
 - Long term debt
 - Tangible capital assets
 - Accumulated surplus

Statement of Financial Position

	2025	2024
FINANCIAL ASSETS		
Cash and portfolio investments (note 2)	\$ 5,030,723	\$ 5,808,699
Taxes receivable	1,007,419	854,280
Accounts receivable	345,790	267,953
Long term receivables (note 3)	<u>25,747</u>	<u>35,390</u>
	<u>6,409,679</u>	<u>6,966,322</u>
LIABILITIES		
Operating loans (note 4)	450,000	290,000
Accounts payable and accrued liabilities	635,179	993,426
Asset retirement obligation (note 5)	323,693	309,015
Long term debt (note 6)	62,545	123,687
Deferred revenue - obligatory reserve funds (note 7)	1,363,469	1,218,093
Deferred revenue - other	<u>10,000</u>	<u>15,978</u>
	<u>2,844,886</u>	<u>2,950,199</u>
NET FINANCIAL ASSETS	<u>3,564,793</u>	<u>4,016,123</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (schedule 2)	14,065,040	13,428,743
Inventories	53,878	70,961
Prepaid expenses	<u>95,510</u>	<u>106,525</u>
	<u>14,214,428</u>	<u>13,606,229</u>
ACCUMULATED SURPLUS (schedule 3)	<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

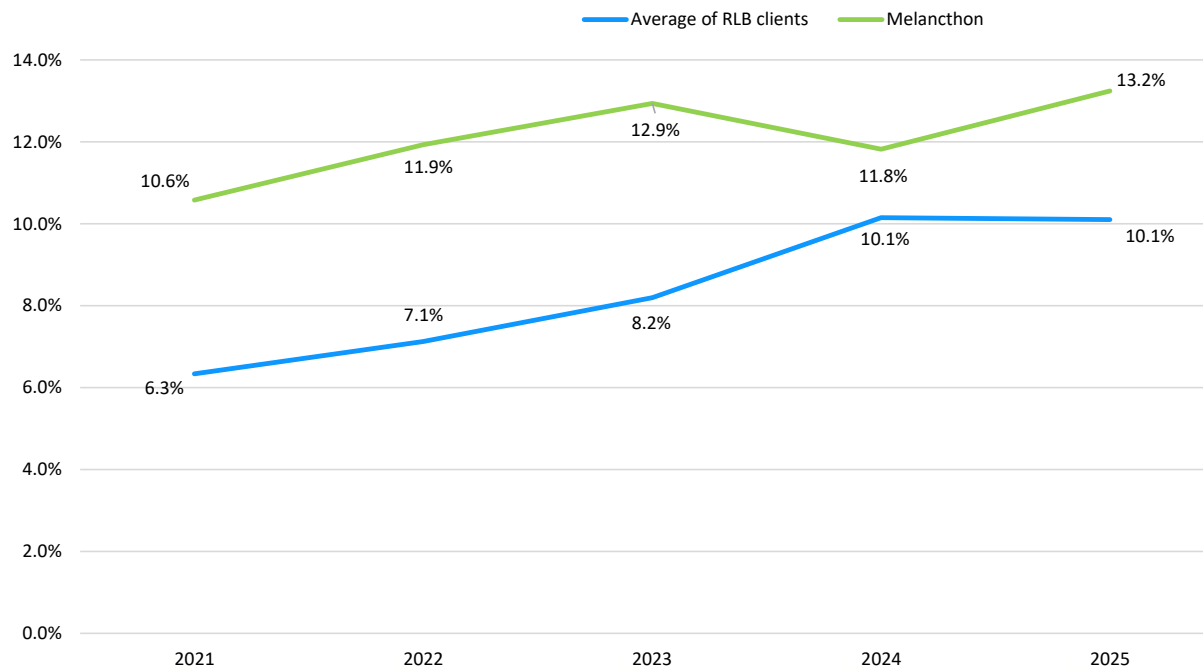
Cash Equivalents

Cash Equivalents as a % of Annual Cash Outflows



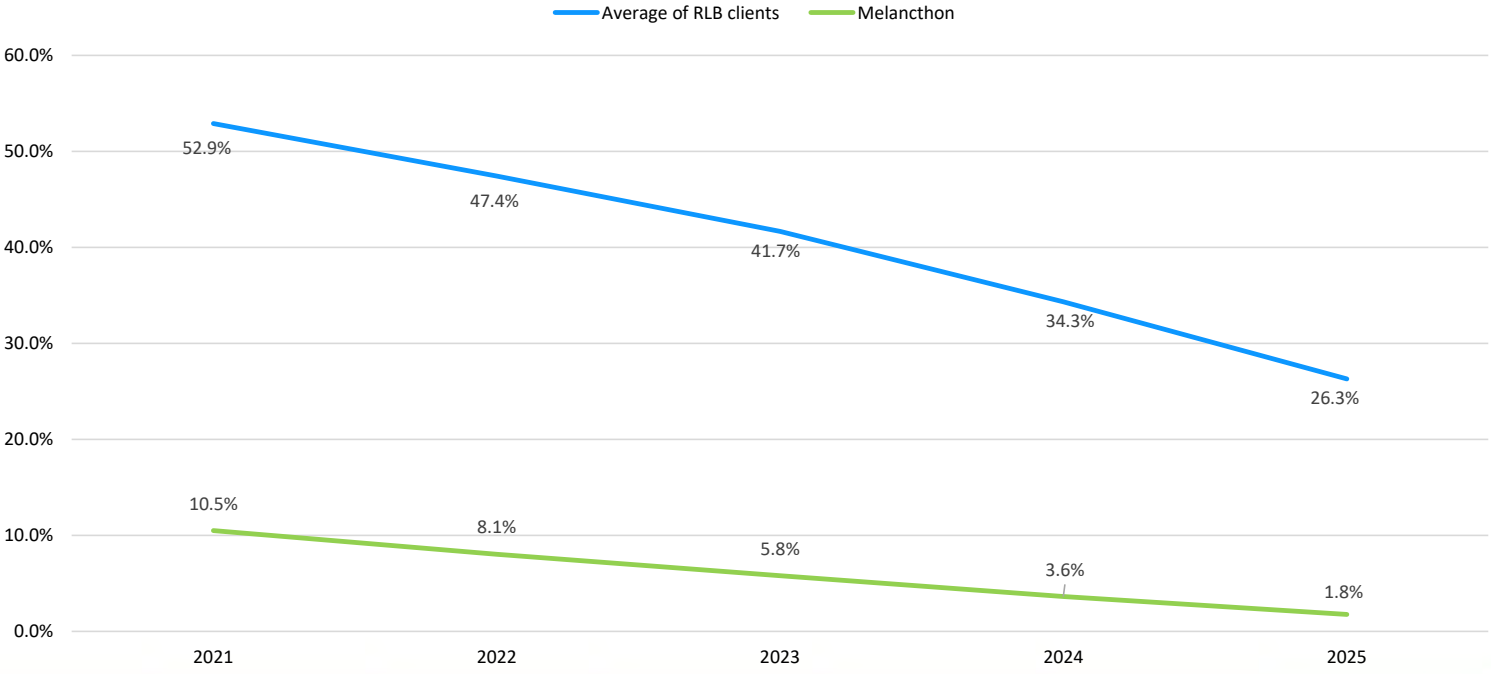
Taxes Receivable

Taxes Receivable as a % of Total Tax Levied



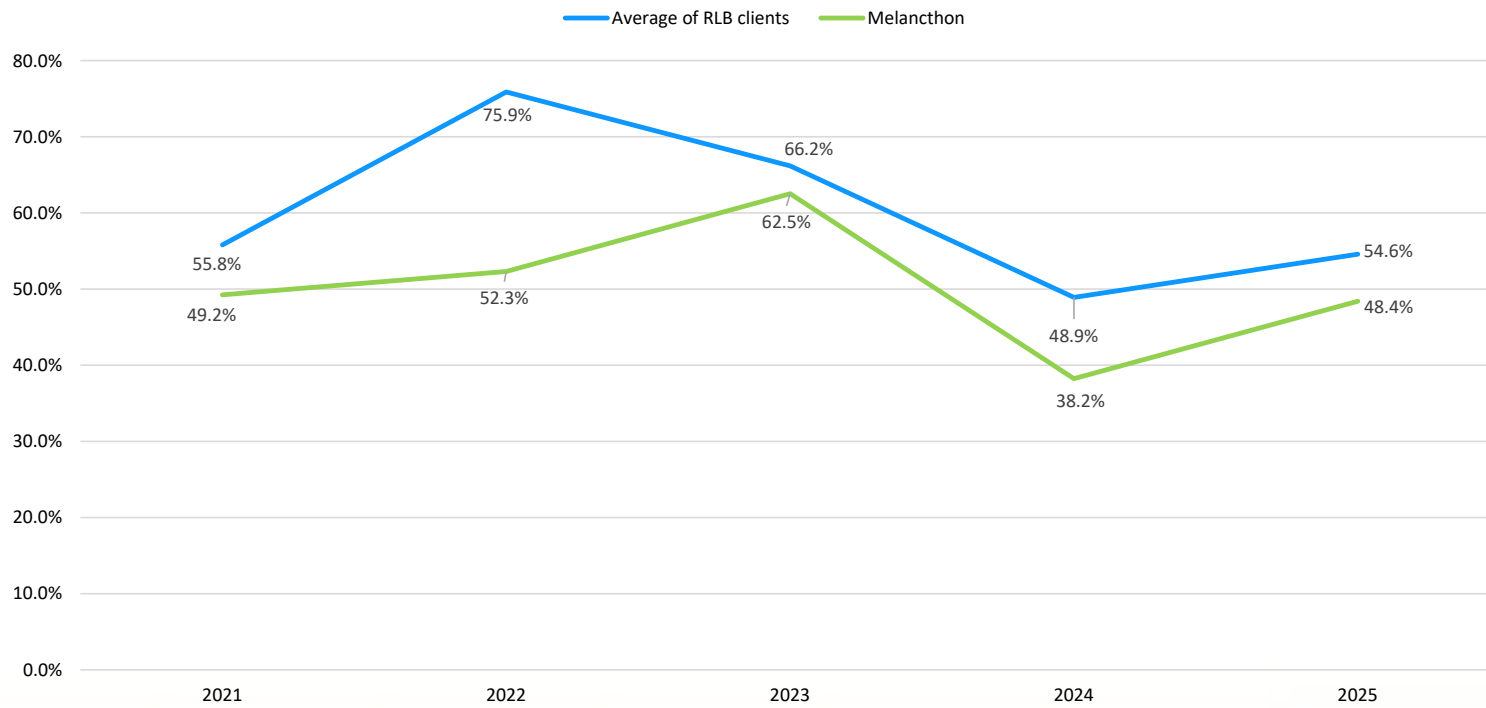
Long Term Debt

Long Term Debt as a % of Total Tax Revenue



Tangible Capital Assets

Capital Additions as a % of Total Tax Revenue



Tangible Capital Assets

Capital Additions vs. Budget vs. Amortization



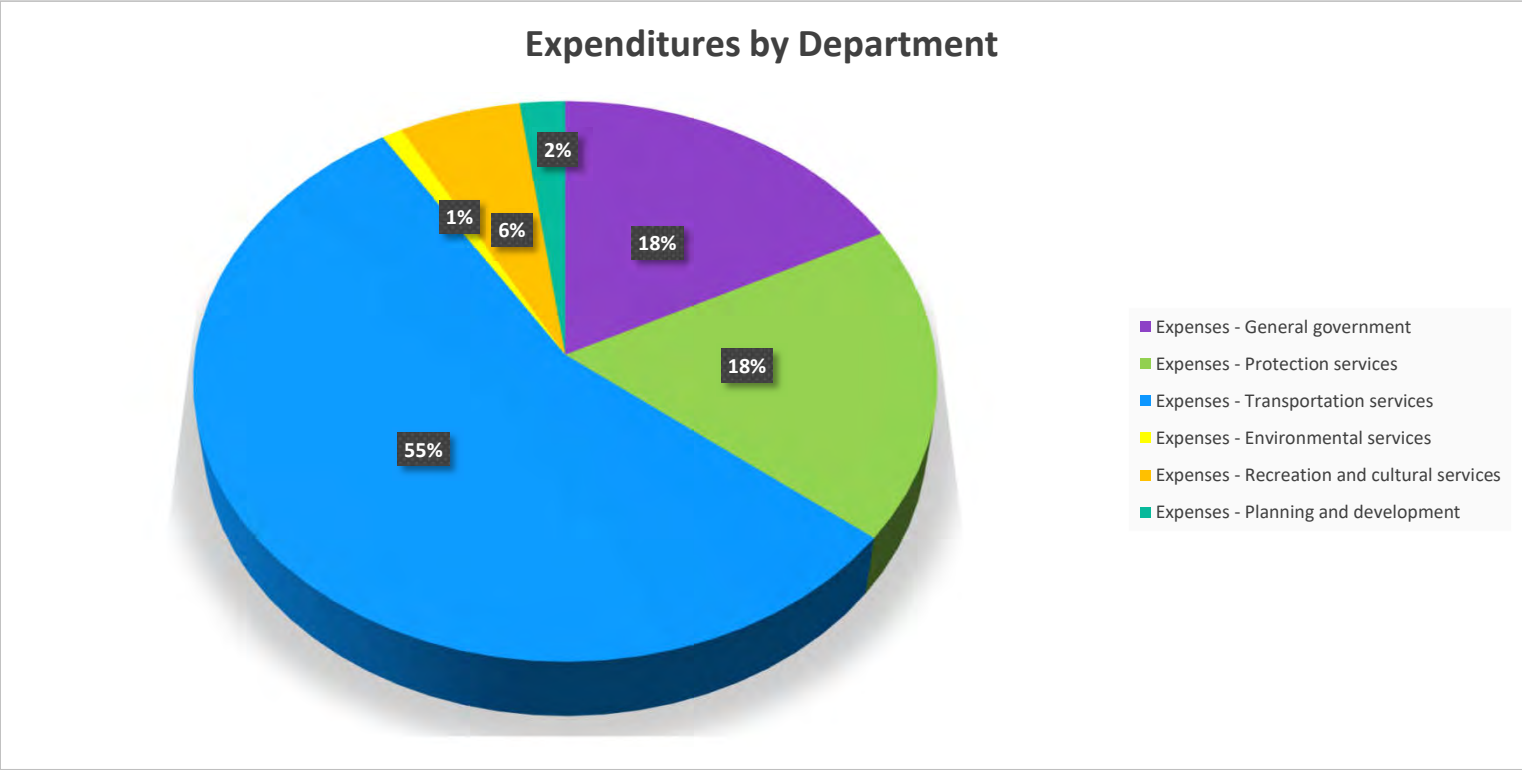
Statement of Operations

- The Statement of Operations reports the revenues less expenses resulting in the annual surplus of the municipality
- Key areas:
 - Budget vs. actual results
 - Expenditures by department
 - Annual surplus
 - Accumulated surplus

Statement of Operations

	2025 Budget (note 8)	2025 Actual	2024 Actual
REVENUES			
Taxation	\$ 3,571,286	\$ 3,544,657	\$ 3,389,425
User charges	56,650	130,128	119,325
Grants (note 10)	439,807	490,587	438,402
Other income (note 11)	953,895	1,075,900	1,150,693
Loss on disposal of tangible capital assets	0	(10,800)	(64,823)
Obligatory reserve fund revenue recognized (note 7)	<u>686,500</u>	<u>122,481</u>	<u>128,020</u>
	<u>5,708,138</u>	<u>5,352,953</u>	<u>5,161,042</u>
EXPENSES (schedule 1)			
General government	954,282	908,072	901,893
Protection to persons and property	1,151,289	944,993	810,928
Transportation services	2,828,746	2,878,125	2,377,780
Environmental services	20,771	50,969	54,106
Recreation and cultural services	404,757	301,503	326,807
Planning and development	<u>190,000</u>	<u>112,422</u>	<u>93,083</u>
	<u>5,549,845</u>	<u>5,196,084</u>	<u>4,564,597</u>
ANNUAL SURPLUS	<u>\$ 158,293</u>	<u>\$ 156,869</u>	<u>\$ 596,445</u>
ACCUMULATED SURPLUS at beginning of year		\$ 17,622,352	\$ 17,025,907
Annual surplus		<u>156,869</u>	<u>596,445</u>
ACCUMULATED SURPLUS at end of year		<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

Expenditures by Department



Expenditures by Department

	2021	2022	2023	2024	2025
Expenses - General government	18.2%	18.3%	17.0%	19.8%	17.5%
Expenses - Protection services	19.0%	19.1%	18.4%	17.8%	18.2%
Expenses - Transportation services	50.2%	51.6%	53.0%	52.1%	55.4%
Expenses - Environmental services	0.9%	0.8%	0.8%	1.2%	1.0%
Expenses - Recreation and cultural services	8.8%	8.2%	9.5%	7.2%	5.8%
Expenses - Planning and development	2.9%	2.1%	1.2%	2.0%	2.2%

Statement of Changes in Net Financial Assets

- The Statement of Changes in Net Financial Assets reconciles the annual surplus to the change in net financial assets, removing the activity of the non-financial assets

Statement of Changes in Net Financial Assets

	2025 Budget (note 8)	2025 Actual	2024 Actual
ANNUAL SURPLUS	\$ <u>158,293</u>	\$ <u>156,869</u>	\$ <u>596,445</u>
Acquisition of tangible capital assets	(2,144,615)	(1,716,153)	(1,296,015)
Amortization of tangible capital assets	1,069,056	1,069,056	979,899
Loss on disposal of tangible capital assets	0	10,800	64,823
Consolidated boards opening changes (schedule 2)	<u>0</u>	<u>0</u>	<u>(327)</u>
	<u>(1,075,559)</u>	<u>(636,297)</u>	<u>(251,620)</u>
Use of (additions to) inventories	0	17,083	(8,255)
Use of (additions to) prepaid expenses	<u>0</u>	<u>11,015</u>	<u>(1,557)</u>
	<u>0</u>	<u>28,098</u>	<u>(9,812)</u>
CHANGE IN NET FINANCIAL ASSETS	\$ <u>(917,266)</u>	(451,330)	335,013
NET FINANCIAL ASSETS at beginning of year		<u>4,016,123</u>	<u>3,681,110</u>
NET FINANCIAL ASSETS at end of year		<u>\$ 3,564,793</u>	<u>\$ 4,016,123</u>

Statement of Cash Flows

- The Statement of Cash Flows breaks down the change in cash equivalents through the year between operating and capital sources

Statement of Cash Flows

	2025	2024
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual surplus	\$ 156,869	\$ 596,445
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	1,069,056	979,899
Loss on disposal of tangible capital assets	10,800	64,823
Change in asset retirement obligation	14,678	14,013
	<u>1,094,534</u>	<u>1,058,735</u>
CHANGE IN ASSETS AND LIABILITIES		
Taxes receivable	(153,139)	22,159
Accounts receivable	(77,837)	399,805
Prepaid expenses	11,015	(1,557)
Inventories	17,083	(8,255)
Accounts payable and accrued liabilities	(358,247)	22,378
Deferred revenue - obligatory reserve funds	145,376	161,913
Deferred revenue - other	(5,978)	(41,183)
Total adjustments	<u>(421,727)</u>	<u>555,260</u>
Net cash provided by operating activities	<u>829,676</u>	<u>2,210,440</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(1,716,153)	(1,296,015)
Consolidated boards opening change in amortization (schedule 2)	0	(327)
	<u>(1,716,153)</u>	<u>(1,296,342)</u>
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
Operating loans	160,000	(20,000)
Net change in long term debt	(61,142)	(59,061)
	<u>98,858</u>	<u>(79,061)</u>
CASH PROVIDED BY INVESTING ACTIVITIES		
Net change in long term receivables	<u>9,643</u>	<u>9,097</u>
NET (DECREASE) INCREASE IN CASH AND PORTFOLIO INVESTMENTS	<u>(777,976)</u>	<u>844,134</u>
CASH AND PORTFOLIO INVESTMENTS, beginning of year	<u>5,808,699</u>	<u>4,964,565</u>
CASH AND PORTFOLIO INVESTMENTS, end of year	<u>\$ 5,030,723</u>	<u>\$ 5,808,699</u>

Schedule of Accumulated Surplus

- The Schedule of Accumulated Surplus (Schedule 3) shows the various sources of the accumulated surplus, including reserves
- Reserves shown are amounts set aside by the municipality for specific purposes

Schedule of Accumulated Surplus

	2025	2024
SURPLUSES		
Invested in tangible capital assets	\$ 14,028,242	\$ 13,340,446
General surplus	1,149,153	1,149,153
Unfunded asset retirement obligation	(323,693)	(309,015)
Recreation, community centres and arenas	30,997	45,105
Cemeteries	74,765	85,678
Fire boards	47,946	12,853
Other	966	966
	<u>15,008,376</u>	<u>14,325,186</u>
RESERVE FUNDS		
Capital purposes	155,883	108,906
Quarry	134,654	130,740
Working funds	196,886	191,163
Replacement of equipment	405,716	829,966
Landfill closure (note 5)	181,871	176,585
Shelburne & district fire board	112,876	65,546
Mulmur-Melancthon volunteer fire board	36,248	22,149
Insurance, sick leave, WSIB	41,435	40,266
Special emergency relief	0	34,012
	<u>1,265,569</u>	<u>1,599,333</u>
RESERVES		
Working funds	1,361,804	1,554,361
Capital purposes	143,472	143,472
	<u>1,505,276</u>	<u>1,697,833</u>
	<u>\$ 17,779,221</u>	<u>\$ 17,622,352</u>

Deferred Revenue

- The deferred revenue note reconciles the activity within obligatory reserve funds and other deferred items
- Deferred revenue is revenue received that has not yet been spent
- Obligatory reserve funds are deferred revenue that the municipality is required by law, regulation or the funding agreement that a reserve fund be utilized

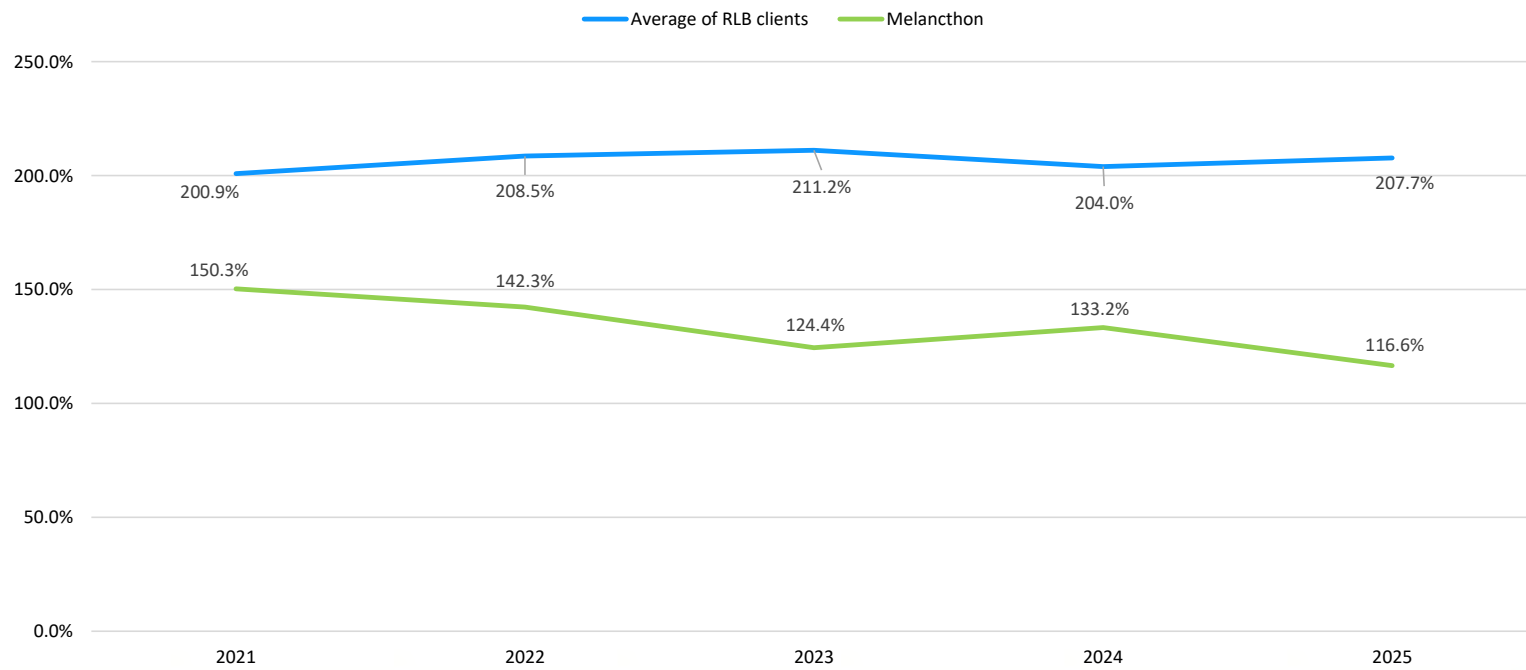
Deferred Revenue

DEFERRED REVENUE

	2025 Opening	Contributions Received	Investment Income	Revenue Recognized	2025 Ending
Obligatory Reserve Funds					
Development charges	\$ 1,189,430	\$ 104,014	\$ 35,404	\$ (8,500)	\$ 1,320,348
Recreational land	3,751	25,292	456	(13,981)	15,518
Subdivider - park levies	21,000	0	0	0	21,000
Federal Gas Tax	<u>3,912</u>	<u>102,574</u>	<u>117</u>	<u>(100,000)</u>	<u>6,603</u>
	<u>\$ 1,218,093</u>	<u>\$ 231,880</u>	<u>\$ 35,977</u>	<u>\$ (122,481)</u>	<u>\$ 1,363,469</u>

Reserve & Reserve Funds

Reserves & Reserve Funds as a % of Total Tax Revenue



Next Steps

Council and management to communicate any changes to representations given throughout the audit process or any awareness of fraud up to the date of financial statement approval

Approval of financial statements by Council

Receipt of signed management representation letter

Township's submission of Financial Information Return (FIR)

A woman with voluminous curly hair, wearing a bright yellow sweater, is seated at a desk. She is looking off-camera with a thoughtful expression, her hand resting on her chin. In front of her is a silver laptop. The background is a bright, modern kitchen with a window, a sink, and several potted plants.

Questions?

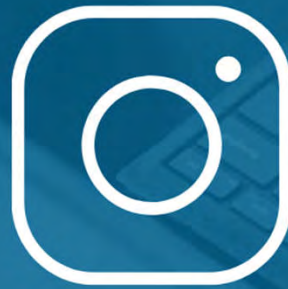
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