

Township of Havelock-Belmont-Methuen Regular Council Meeting Agenda

Date: Tuesday, October 7, 2025

Place: Havelock-Belmont-Methuen Council Chamber
1 Ottawa Street East
Havelock ON K0L 1Z0 (Limited Seating)

and

Video Conference
Various Remote Locations
Township of Havelock-Belmont-Methuen

Note: Meeting will be recorded and uploaded to YouTube

Time: 9:30 a.m.

Zoom Link: [Open Session Council Meeting Zoom Invitation Link](#)

Meeting ID: 847 3608 3431
Passcode: 416552

Call to Order

Mayor Martin will call the meeting to order.

Land Acknowledgement

Moment of Silent Reflection

Cell Phones

Everyone in the meeting is asked to turn off their cell phone or place it on vibrate mode.

Declaration of Pecuniary Interest and General Nature Thereof

No written Declarations of Pecuniary Interest were received prior to publication of the agenda.

Minutes of Council Meetings

1. Regular Council Meeting – September 16, 2025
2. Special Council Meeting (Community Recognition Awards) – September 25, 2025

Delegations and Presentations

1. Barry Lane, Knox Presbyterian Church Havelock
Re: Request re: Pine Grove Cemetery
Re: Pine Grove Cemetery Financial Statement 2024
2. Richard Steiginga, Partner – Baker Tilly
Re: Comparative Analysis
Re: Consolidated Financial Statements – December 31, 2024
3. George Derrett (verbal)
Re: Request for Driveway Repair

Staff Reports for Information

None.

Staff Reports for Follow-up Action

1. Josh Storey, Supervisor of Parks, Recreation and Facilities
Re: Request for Tender #PRF-2025-05 - The Stone Hall - Window Replacement
2. Josh Storey, Supervisor of Parks, Recreation and Facilities
Re: Request for Tender #PRF-2025-4 – HBM Community Centre – Provide and Install a Concrete Pad and Generator
3. Lionel Towns, Treasurer
Re: 2026 Insurance Policy Renewal
4. Shari Gottschalk, Economic Development Officer
Re: 2025 Volunteer Fair Follow Up Report
5. Peter Lauesen, Manager of Public Works
Re: Updated Curbside and Depot Fees
6. Ray Haines, Fire Chief
Re: Fire Ban & Rating Criteria

7. Bob Angione, Chief Administrative Officer/Clerk
Re: Community Grant Application
8. Bob Angione, Chief Administrative Officer/Clerk
Re: Licence Agreement – Historical Society
9. Bob Angione, Chief Administrative Officer/Clerk
Re: Repairs to Old Town Hall (1 Mathison Street
West)

Correspondence

Action Items

None.

Information Items

None.

Committee Liaison Reports

1. Jim Martin, Mayor (Verbal)
Hart Webb, Deputy Mayor (Verbal)
Re: County Council Update
2. Bob Angione, Chief Administrative Officer/Clerk
Re: Councillor Activity Report

Written or Oral Notice of Motion or Discussion

None.

Other Business

1. Bob Angione, Chief Administrative Officer/Clerk
Re: Other Business

By-Laws

1. **By-law 2025-071** Being a By-law to establish Waste Management Fees.

Closed Session

This Closed Session Council Meeting is held under authority of Section 239 (2)(b) personal matters about an identifiable individual, including municipal or local board employees; and

Section 239 (2)(e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board.

Confirming By-law

A By-law to confirm the proceedings of the Regular Meeting of the Council of the Township of Havelock-Belmont-Methuen held on October 7, 2025.

Adjournment

Next Regular Meeting
Tuesday, October 21, at 9:30 a.m.

Township of Havelock-Belmont-Methuen
Regular Council Meeting
Video Conference
September 16, 2025
Minutes

A Regular Meeting of the Council of the Corporation of the Township of Havelock-Belmont-Methuen was held on August 12, 2025 at 9:30 a.m. with Mayor Martin presiding. This meeting was held in a hybrid format that allowed for both in-person and virtual attendance.

Members in Attendance

Council:

Jim Martin, Mayor
Hart Webb, Deputy Mayor
Jerry Doherty, Councillor
Kathy Clement, Councillor

Regrets:

Beverly Flagler, Councillor

Staff:

Bob Angione, Chief Administrative Officer/Clerk
Leah Hutton, Acting Deputy Clerk
Travis Toms, Chief Building Official
Lionel Towns, Treasurer
Samantha Deck, Planner
Ray Haines, Fire chief
Peter Lauesen, Manager of Public Works
Josh Storey, Supervisor of Parks, Recreation & Facilities
Shari Gottschalk, Economic Development Officer

Regrets:

Bianca Boyington, Deputy Clerk

Call to Order

Mayor Martin called the Regular meeting to order.

Land Acknowledgement

Mayor Martin read the Land Acknowledgement.

Moment of Silent Reflection

Cell Phones

Mayor Martin asked everyone to turn off their cell phone or place it on vibrate mode.

Disclosure of Pecuniary Interest

Mayor Martin reminded Council of the requirement to disclose any pecuniary interest and the general nature thereof if the occasion arises.

Minutes

R-405-25 Moved by Councillor Clement
 Seconded by Deputy Mayor Webb

That the minutes of the Regular Council Meeting held on September 2, 2025 be approved and adopted as presented.

Carried.

R-406-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That the Regular Council Meeting be suspended at 9:36 a.m. in favour of a Public Meeting held under Section 34 of the Planning Act with Mayor Martin presiding.

Carried.

Public Meeting for Zoning By-law Amendment

1. Samantha Deck, Planner
Re: Zoning By-law Amendment – Carr
Part Lot 13 and 14, Concession 4 – 48 Fire Route 33
ARN: 1531-010-003-21400

The Township of Havelock-Belmont-Methuen is in receipt of an application for a Zoning By-law Amendment to change the zoning of certain lands being located in Part Lot 13 and 14, Concession 4, having municipal address of 48 Fire Route 33, Assessment Roll No. 1531-010-003-21400.

The subject lands are currently zoned 'Commercial Tourist (C2) Zone'. The application proposes to rezone the subject lands to 'Special District 299 (S.D. 299) Zone' introducing site-specific definitions and regulations to facilitate the construction of a new dwelling unit.

The Township's Planner provided an overview regarding the application and advised that this Public Meeting was held under Section 34 of the Planning Act. A notice of the public meeting was given by prepaid first-class mail to every owner of land within 120 metres of the area to which the application applies. A notice was also clearly posted on the property to which the application applies. Notice was also provided to the prescribed ministries and agencies and posted on the Township website.

Notice was circulated to prescribed agencies for review.

The applicant was not in attendance.

Mayor Martin invited comments in opposition to the application with no response.

Mayor Martin invited comments in favour of the application with no response.

Mayor Martin invited questions and comments from Council.

R-407-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Clement

That the Zoning By-law Amendment application in the name of Kimberly Carr is hereby approved and that the requisite by-law be adopted during the Open Session Regular Council Meeting; and further

That staff is directed to bring forward a Road Agreement pertaining to the property at 48 Fire Route 33 for Council's consideration.

Carried.

2. Samantha Deck, Planner
 Re: Zoning By-law Amendment – Rye
 Part Lot 14 and 15, Concession 8 – 71 Fire Route 94
 ARN: 1531-010-009-21700

The Township of Havelock-Belmont-Methuen is in receipt of an application for a Zoning By-law Amendment to change the zoning of certain lands being located in Part Lot 14 and 15, Concession 8, having municipal address of 71 Fire Route 94, Assessment Roll No. 1531-010-009-21700.

The severed lands to be rezoned are currently zoned 'Rural (RU). The application proposes to rezone the severed lands from Consent Application B-67-24 to the 'Seasonal Residential (SR) Zone'.

The Township's Planner provided an overview regarding the application and advised that this Public Meeting was held under Section 34 of the Planning Act. A notice of the public meeting was given by prepaid first-class mail to every owner of land within 120 metres of the area to which the application applies. A notice was also clearly posted on the property to which the application applies. Notice was also provided to the prescribed ministries and agencies and posted on the Township website.

Notice was circulated to prescribed agencies for review.

The applicant was in attendance.

Mayor Martin invited comments in opposition to the application with no response.

Mayor Martin invited comments in favour of the application with no response.

Mayor Martin invited questions and comments from Council.

R-408-25 Moved by Councillor Clement
 Seconded by Councillor Doherty

That the Zoning By-law Amendment application in the name of Steven & Timothy Rye is hereby approved and that the requisite by-law be adopted during the Open Session Regular Council Meeting.

Carried.

3. Samantha Deck, Planner
 Re: Zoning By-law Amendment – Buttimor
 Part Lot 24, Concession 9 - 318 County Road 47
 ARN: 1531-010-008-00102

The Township of Havelock-Belmont-Methuen is in receipt of an application for a Zoning By-law Amendment to change the zoning of certain lands being located in Part Lot 24, Concession 9, having municipal address of 318 County Road 47, Assessment Roll No. 1531-010-008-00102.

The subject lands are currently zoned 'Rural (RU) Zone'. The application proposes to rezone portions of the subject lands from the 'Rural (RU) Zone' to the 'Environmental Protection (EP) Zone' to protect the natural features on the subject lands from future development.

The Township's Planner provided an overview regarding the application and advised that this Public Meeting was held under Section 34 of the Planning Act. A notice of the public meeting was given by prepaid first-class mail to every owner of land within 120 metres of the area to which the application applies. A notice was also clearly posted on

the property to which the application applies. Notice was also provided to the prescribed ministries and agencies and posted on the Township website.

Notice was circulated to prescribed agencies for review.

The applicant was not in attendance.

Mayor Martin invited comments in opposition to the application with no response.

Mayor Martin invited comments in favour of the application with no response.

Mayor Martin invited questions and comments from Council.

R-409-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That the Zoning By-law Amendment application in the name of Bryan Buttimor is hereby approved and that the requisite by-law be adopted during the Open Session Regular Council Meeting.

Carried.

4. Samantha Deck, Planner
 Re: Zoning By-law Amendment – Dillion
 Part Lot 30, Concession 10, Lot 4 Plan 15 – 42 Fire Route 87B
 ARN: 1531-010-007-68300

The Township of Havelock-Belmont-Methuen is in receipt of an application for a Zoning By-law Amendment to change the zoning of certain lands being located in Part Lot 30, Concession 10, Lot 4 Plan 15, having municipal address of 42 Fire Route 87B, Assessment Roll No. 1531-010-007-68300.

The subject lands are currently zoned 'Seasonal Residential (SR) Zone'. The application proposes to rezone the subject lands to 'Special District 300 (S.D. 300) Zone' introducing site-specific definitions and regulations to facilitate the construction of a new seasonal recreational dwelling.

The Township's Planner provided an overview regarding the application and advised that this Public Meeting was held under Section 34 of the Planning Act. A notice of the public meeting was given by prepaid first-class mail to every owner of land within 120 metres of the area to which the application applies. A notice was also clearly posted on the property to which the application applies. Notice was also provided to the prescribed ministries and agencies and posted on the Township website.

Notice was circulated to prescribed agencies for review.

The applicant was not in attendance.

Mayor Martin invited comments in opposition to the application with no response.

Mayor Martin invited comments in favour of the application with no response.

Mayor Martin invited questions and comments from Council.

R-410-25 Moved by Councillor Clement
 Seconded by Councillor Doherty

That the Zoning By-law Amendment application in the name of Johnathan Dillon is hereby approved and that the requisite by-law be adopted during the Open Session Regular Council Meeting.

Carried.

Resumption of Regular Council Meeting:

R-411-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That the Public Meeting held under Section 34 of the Planning Act adjourn at 9:54 a.m. and the Regular Council Meeting resume with Mayor Martin presiding.

Carried.

Planning Reports:

1. Samantha Deck, Planner
Re: Road Agreement – Part Lot 13 and 14, Concession 4
48 Fire Route 33 – Kimberly Carr

R-412-25 Moved by Councillor Clement
 Seconded by Councillor Doherty

That Council provides approval to enter into a Road Agreement recognizing the property for year-round occupancy; and

That Council enacts By-law 2025-063 authorizing the Mayor and Clerk to sign the Road Agreement; and further

That Council authorizes the Municipal Solicitor to make any necessary revisions to the agreement including legal descriptions, names, or undertakings as may be necessary.

Carried.

2. Samantha Deck, Planner
Re: Environmental Mitigation Agreement - Part Lot 14 and 15, Concession 8
71 Fire Route 94 – Steven and Timothy Rye

R-413-25 Moved by Deputy Mayor Webb
Seconded by Councillor Clement

That Council provides approval to enter into an Environmental Impact Mitigation Measures Agreement recognizing the recommendations of the Natural Heritage Evaluation, by Oakridge Environmental Ltd., dated May 2024; and

That Council enacts By-law 2025-064 authorizing the Mayor and Clerk to sign the Environmental Impact Mitigation Measures Agreement; and further

That Council authorizes the Municipal Solicitor to make any necessary revisions to the agreement including legal descriptions, names, or undertakings as may be necessary.

Carried.

3. Samantha Deck, Planner
Re: Environmental Mitigation Agreement - Part Lot 24, Concession 9
318 County Road 47 – Bryan Buttimor

R-414-25 Moved by Councillor Clement
Seconded by Councillor Doherty

That Council provides approval to enter into an Environmental Impact Mitigation Measures Agreement recognizing the recommendations of the Environmental Impact Study, by Cambium Inc., dated April 4, 2025; and

That Council enacts By-law 2025-065 authorizing the Mayor and Clerk to sign the Environmental Impact Mitigation Measures Agreement; and further

That Council authorizes the Municipal Solicitor to make any necessary revisions to the agreement including legal descriptions, names, or undertakings as may be necessary.

Carried.

4. Samantha Deck, Planner
Re: Acquire, Dedicate, and Assume Certain Lands within the Township as a Public Highway – Belmont Township 4th Line

R-415-25 Moved by Councillor Clement
 Seconded by Councillor Doherty

That Council enacts By-law 2025-066 for the acquisition of certain lands as a Public Highway, specifically identified as Part Lot 2, Concession 4, being Parts 3 and 4 on Registered Plan 45R-17893, being a portion of Belmont Township 4th Line; and

That Council enacts By-law 2025-067 to dedicate and assume certain lands as a Public Highway, specifically identified as Part Lot 2, Concession 4, being Parts 3 and 4 on Registered Plan 45R-17893, being a portion of Belmont Township 4th Line; and further

That the Municipal Solicitor is directed to register the Assumption By-law at the Registry Office and have the authority to revise the by-law so far as necessary for the purposes of registration.

Carried.

5. Samantha Deck, Planner
 Re: Temporary Use Request and Agreement – 25 FR 36

R-416-25 Moved by Councillor Doherty
 Seconded by Councillor Clement

That Council provides approval to enter into a Temporary Use Agreement with the homeowner at 25 Fire Route 36 to permit the relocation of one (1) cabin and the use of three (3) trailers during construction and production; and

That Council enacts By-law 2025-068 authorizing the Mayor and Clerk to sign the Temporary Use Agreement; and further

That the Municipal Solicitor be directed to register the Temporary Use By-law and Agreement on title at the Registry Office and have the authority to revise the by-law so far as necessary for the purposes of registration.

Carried.

Staff Reports for Information:

1. Travis Toms, Chief Building Official
 Re: Building Departmental Activity Report – June 2025
2. Travis Toms, Chief Building Official
 Re: Building Departmental Activity Report – July 2025

3. Ray Haines, Fire Chief
Re: Incident Summary – June 2025
4. Peter Lauesen, Manager of Public Works
Re: Departmental Updates – May and June
5. Josh Storey, Supervisor of Parks, Recreation & Facilities
Re: Departmental Updates – May and June

R-417-25 Moved by Councillor Clement
Seconded by Deputy Mayor Webb

That the staff reports for information be received.
Carried.

Staff Reports for Follow-up Action

1. Josh Storey, Supervisor of Parks, Recreation and Facilities
Re: Request for Tender #PRF-2025-02 - Havelock Library – Fire Separations and Fire Stops

R-418-25 Moved by Deputy Mayor Webb
Seconded by Councillor Doherty

That Council provides approval for staff to award Tender #PRF-2025-02 - Havelock Library – Fire Separations and Fire Stops to SAWW Developments Ltd. in the amount of \$49,150.08 (including non-refundable HST); and

That this project will be funded from the Administration Reserve General Ledger Account; and further

That staff is to contact SAWW Developments Ltd. to establish a start date of October 15, 2025 and timeframe for completion of this project.

Carried.

Correspondence

Action Items

1. Jessica O’Rafferty
Re: Gate to Community Centre

R-419-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Clement

That the gate located at King Street for access to the arena be opened; and further

That staff are to determine a traffic plan with signage to direct and navigate traffic around the arena.

Carried.

Information Items

None.

Committee Liaison Reports:

1. Jim Martin, Mayor (Verbal)
 Hart Webb, Deputy Mayor (Verbal)
 Re: County Council Update

Deputy Mayor Webb provided an update from County Council regarding a presentation from Alto on the High-Speed Rail Network. The proposed High Speed Rail Network will run from Toronto to Quebec City with a stop located in Peterborough.

2. Bob Angione, Chief Administrative Officer/Clerk
 Re: Councillor Activity Report

R-420-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Clement

That the committee liaison reports be received for information.

Carried.

Written or Oral Notice of Motion or Discussion:

None.

Other Business:

1. Bob Angione, Chief Administrative Officer/Clerk
 Re: Other Business

A draw was held for the Shop Local Contest.

Staff noted that there were 59 entries submitted for the Shop Local contest representing \$2,568.53 in total expenditures.

The winner of the Shop Local contest was Heather Peeling.

By-Laws

R-421-24 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That By-law 2025-059 Being a By-law to amend The Township of Havelock-Belmont-Methuen Comprehensive Zoning By-law in order to change the zoning of certain lands being located in Part Lot 13 and 14, Concession 4, having municipal address of 48 Fire Route 33, Assessment Roll No. 1531-010-003-21400. The subject lands are currently zoned 'Commercial Tourist (C2) Zone'. The application proposes to rezone the subject lands to 'Special District 299 (S.D. 299) Zone' introducing site-specific definitions and regulations to facilitate the construction of a new dwelling unit be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Carr); and

That By-law 2025-060 Being a By-law to amend The Township of Havelock-Belmont-Methuen Comprehensive Zoning By-law in order to change the zoning of certain lands being located in Part Lot 14 and 15, Concession 8, having municipal address of 71 Fire Route 94, Assessment Roll No. 1531-010-009-21700. The severed lands to be rezoned are currently zoned 'Rural (RU)'. The application proposes to rezone the severed lands from Consent Application B-67-24 to the 'Seasonal Residential (SR) Zone' be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Rye); and

That By-law 2025-061 Being a By-law to amend The Township of Havelock-Belmont-Methuen Comprehensive Zoning By-law in order to change the zoning of certain lands being located in Part Lot 24, Concession 9, having municipal address of 318 County Road 47, Assessment Roll No. 1531-010-008-00102. The subject lands are currently zoned 'Rural (RU) Zone'. The application proposes to rezone portions of the subject lands from the 'Rural (RU) Zone' to the 'Environmental Protection (EP) Zone' to protect the natural features on the subject lands from future development be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Buttimor); and

That By-law 2025-062 Being a By-law to amend The Township of Havelock-Belmont-Methuen Comprehensive Zoning By-law in order to change the zoning of certain lands

being located in Part Lot 30, Concession 10, Lot 4 Plan 15, having municipal address of 42 Fire Route 87B, Assessment Roll No. 1531-010-007-68300. The subject lands are currently zoned 'Seasonal Residential (SR) Zone'. The application proposes to rezone the subject lands to 'Special District 300 (S.D. 300) Zone' introducing site-specific definitions and regulations to facilitate the construction of a new seasonal recreational dwelling be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Dillion)

Carried.

R-422-24 Moved by Councillor Doherty
 Seconded by Deputy Mayor Webb

That By-law 2025-063 Being a By-law to authorize the Mayor and Clerk to execute a Road Agreement between the Corporation of the Township of Havelock-Belmont-Methuen and property owner Kimberly Carr, for the lands located at 48 Fire Route 33, legally described as Part Lot 13 and 14, Concession 4 in the Township of Havelock-Belmont-Methuen be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Carr)

Carried.

R-423-24 Moved by Councillor Doherty
 Seconded by Councillor Clement

That By-law 2025-064 Being a By-law to authorize the Mayor and the Clerk to execute an Environmental Impact Mitigation Measures Agreement between the Corporation Of The Township Of Havelock-Belmont-Methuen and property owner Steven Rye And Timothy Rye, for the lands located at 71 Fire Route 94, legally described as Part Lot 14 and 15, Concession 8, in the Township Of Havelock-Belmont-Methuen be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Rye); and

That By-law 2025-065 Being a By-law to authorize the Mayor and the Clerk to execute an Environmental Impact Mitigation Measures Agreement between the Corporation of The Township of Havelock-Belmont-Methuen and property owner Bryan Buttamor, for the lands located at 318 County Road 47, legally described as Part Lot 24, Concession 9, in the Township of Havelock-Belmont-Methuen be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025. (Buttimor)

Carried.

R-424-24 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That By-law 2025-066 Being a By-law to provide for the acquisition of Part Lot 2, Concession 4, being Park 3 and 4 on Registered Plan 45R-17893 as Public Highway be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025; and

That By-law 2025-067 Being a By-law to assume certain lands and to dedicate Part Lot 2, Concession 4, Being Part 3 and 4 on Registered Plan 45R-17893 as a Public Highway be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025.

Carried.

R-425-24 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That By-law 2025-068 Being a By-law to authorize the Mayor and the Clerk to execute a Temporary Use Agreement between the Corporation of The Township of Havelock-Belmont-Methuen and property owner 2175776 Ontario Inc., for the lands located at 25 Fire Route 36, legally described as PT LT 15 Con 8 Belmont as in R618398 except the T/W Easement there in RE; S/T R618398, in the Township of Havelock-Belmont-Methuen be adopted and be read a first, second, and third time and finally passed this 16th day of September 2025.

Carried.

Closed Session:

R-426-24 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That the meeting move in to Closed Session at 10:32 a.m. under authority of Section 239 (2)(b) personal matters about an identifiable individual, including municipal or local board employees; and

Section 239 (2)(e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board.

Carried.

The meeting rose from Closed Session at 12:07 p.m. and resumed in open session.

Business Arising from Closed Session:

The following items were dealt with in the Closed Session Council Meeting.

Section 239 (2)(b) personal matters about an identifiable individual, including municipal or local board employees (3 items).

Section 239 (2)(e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board (2 item).

Confirming By-Law:

R-427-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Clement

That By-law 2025-069, being a By-law to confirm the proceedings of the meeting of the Council of the Corporation of the Township of Havelock-Belmont-Methuen held on the 16th day of September 2025, be read a first, second, and third time and finally passed this 16th day of September 2025.

Carried.

Adjournment:

R-428-25 Moved by Councillor Doherty
 Seconded by Deputy Mayor Webb

That this meeting adjourn at 12:07 p.m.

Carried.

Jim Martin, Mayor

Robert V. Angione, Clerk

Township of Havelock-Belmont-Methuen

Special Council Meeting

September 25, 2025

Minutes

The Council of the Corporation of the Township of Havelock-Belmont-Methuen held a Special Open Session Meeting on September 25, 2025 at 7:00 p.m. with Mayor Martin presiding. This meeting was held in-person in at the Havelock Legion located at 8 Ottawa Street West in Havelock Ontario.

Members in Attendance:

Council:

Jim Martin, Mayor
Hart Webb, Deputy Mayor
Kathy Clement, Councillor
Jerry Doherty, Councillor

Regrets:

Beverly Flagler, Councillor

Staff:

Bob Angione, Chief Administrative Officer/Clerk
Leah Hutton, Acting Deputy Clerk
Shari Gottschalk, Economic Development Officer
Kayla Spooner, Deputy Treasurer
Sonia Aaltonen, Building/Planning Administrative Assistant
Leslie Paradie, Administrative Assistant
Mike Gottschalk, By-law Enforcement Officer

Mayor Martin called the meeting to order and reminded Council of the requirement to disclose any pecuniary interest and the general nature thereof if the occasion arises.

Mayor Martin introduced the purpose of the meeting.

The purpose of this Special Council Meeting is for Council to present the Community Recognition Awards.

Business:

Members of Council presented the Community Recognition Awards to the 2025 winners.

Award Ceremony

1. Business of the Year
Presented by: Deputy Mayor Webb

Deputy Mayor Webb announced Wildflower Bakery as the winner of the 2025 Business of the Year Award and presented owner and operators Lea Tran and Scott Williams of Wildflower Bakery with an engraved plaque.

The award recipients took a moment to say a few words to the audience.

2. Outstanding Youth of the Year
Presented by: CAO, Bob Angione

Chief Administrative Officer Bob Angione announced Maggie Templeton as the winner of the 2025 Outstanding Youth of the Year Award and presented Maggie Templeton with an engraved plaque.

3. Community Volunteer of the Year
Presented by: Councillor Doherty

Councillor Doherty announced Ron Cox as the winner of the 2025 Community Volunteer of the Year Award and presented Ron Cox with an engraved plaque.

4. Community Volunteer Group of the Year
Presented by: Councillor Clement

Councillor Clement announced Belmont Women's Institute as the winner of the 2025 Community Volunteer Group of the Year and presented members of the Belmont Women's Institute with an engraved plaque.

The award recipients took a moment to say a few words to the audience.

5. Community Leader of the Year
Presented by: Mayor Martin

Mayor Martin announced Debbie Ottley as the winner of the 2025 Community Leader of the Year Award. Debbie Ottley was unable to attend the awards ceremony, and on her behalf, Laurie Bridges accepted the award. An engraved plaque will be given to Debbie Ottley at a later date.

Laurie Bridges took a moment to say a few words that were prepared by Debbie Ottley to the audience.

6. Miz Watson Lifetime Achievement Award
Presented by: Mayor Martin

Mayor Martin announced Elmer Buchanan as the winner of the 2025 Miz Watson Lifetime Achievement Award and presented Elmer Buchanan with an engraved plaque.

The award recipient took a moment to say a few words to the audience.

Confirming By-Law:

R-429-25 Moved by Councillor Doherty
 Seconded by Deputy Mayor Webb

That By-law 2025-070, being a By-law to confirm the proceedings of the meeting of the Council of the Corporation of the Township of Havelock-Belmont-Methuen held on the 25th day of September 2025, be read a first, second, and third time and finally passed this 25th day of September 2025.

Carried.

Adjournment:

R-430-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That this meeting adjourns at 7:44 p.m.

Carried.

Jim Martin, Mayor

Robert V. Angione, Clerk

August 29, 2025

Havelock – Belmont – Methuen
Township Council

It is with a heavy heart that the congregation of Knox Presbyterian Church, Havelock, announces that it will be dissolving effective December 31, 2025.

Pine Grove Cemetery is an integral part of this congregation. The Session of Knox Presbyterian church would ask council to consider placing Pine Grove Cemetery under the care of the community cemetery board.

A Pine Grove Cemetery financial statement from 2024 is attached for your information.

As well Barry Lane, a member of the congregation and in charge of the cemetery, can be present at your council meeting when this matter is discussed.

Thank you for considering this matter.


Lamoine Hodge
Clerk of Session
Knox Presbyterian Church

Pine Grove Cemetery
Financial Statement 2024

Receipts

Monument and Land	\$4,993.65
Burial	2,000.00
Bank Interest	3.24
Investments	11,899.42
Corner Stones	_____
	\$18,896.31
Bank Balance December 31,2023	<u>3,795.51</u>
	\$22,691.88

Expenses

Insurance	\$100.00
Caretaking	7,816.00
Honorarium	200.00
Land and Monument Permanent Care	3,785.35
Bank Charges	<u>35.97</u>
	\$11,937.32
Bank Balance December 31,2024	<u>10,754.56</u>
	\$22,691.88



Township of Havelock-Belmont-Methuen

Comparative Analysis

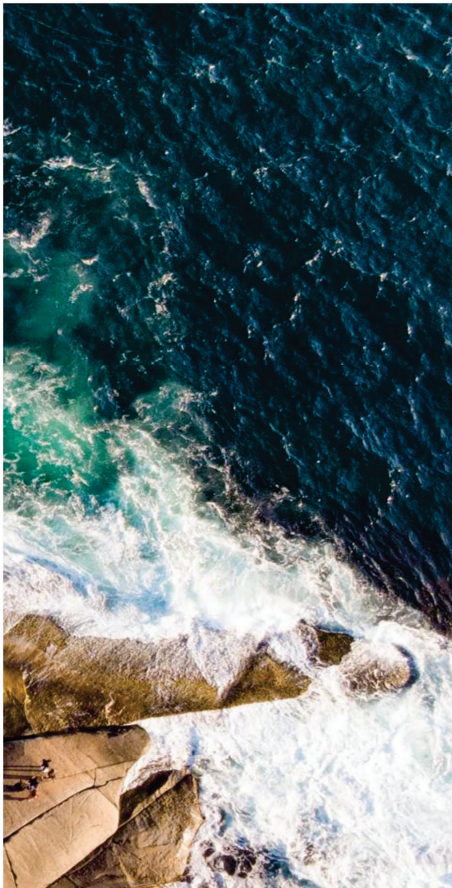
December 31, 2024

Council Presentation

October 7, 2025

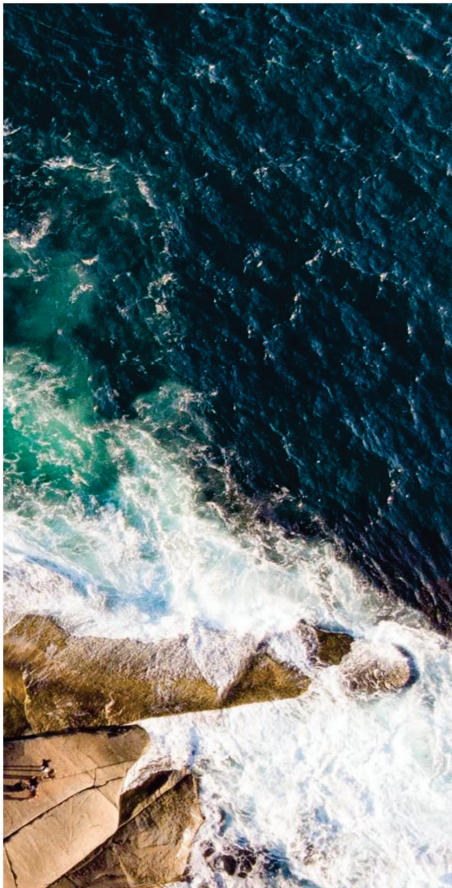
Now, for tomorrow





Independent Auditor's Report

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township of Havelock-Belmont-Methuen as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.



Audit Procedures

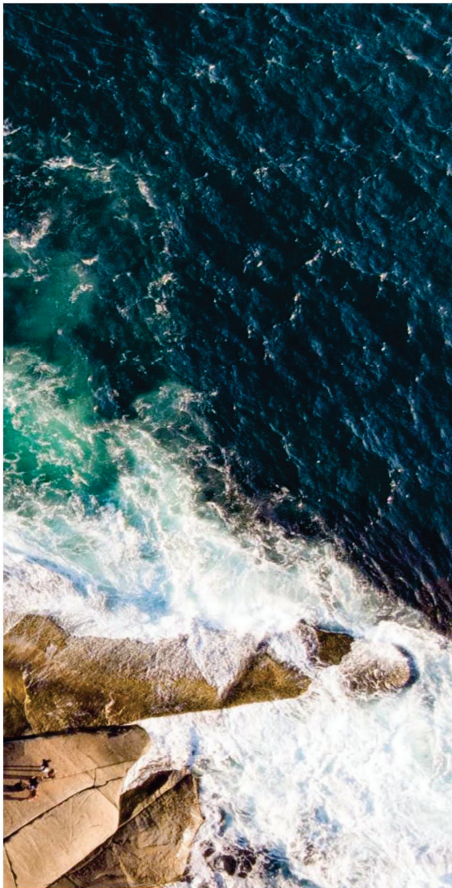
Review of minutes of council

Substantive Testing

- Sampling
- Management estimates
- Analytical review

Systems documentation and related control testing

- Revenues
- Payroll
- Journal entries
- Disbursements



Audit Overview - Matters of Communication

Audit is complete pending:

- Receipt of signed representation letter
- Receipt of legal letters
- Council approval of financial statements

No significant difficulties encountered during the course of our audit procedures:

- No disagreements or difficulties with management
- No changes to initial audit plan
- Excellent cooperation from management and staff
- Additional audit procedures for the new revenue standard

Uncorrected audit difference noted:

- None for 2024 and the only item on the schedule is the reversal of the 2023 amounts for \$15,055

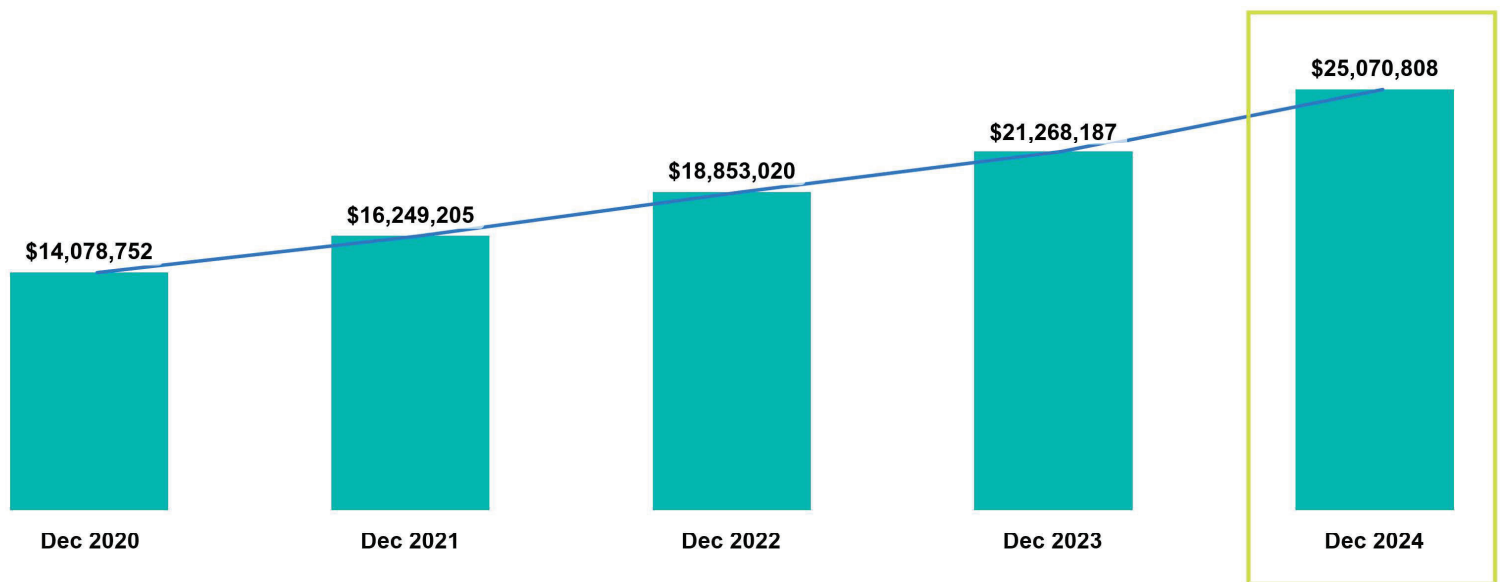
Financial Assets

	Dec 2020	Dec 2021	Dec 2022	Dec 2023	Dec 2024	
Cash	\$6,835,556	\$8,349,092	\$9,656,617	\$10,489,944	\$13,548,702	
Investments	\$8,405,531	\$8,884,636	\$9,212,088	\$11,439,945	\$13,131,933	
Accounts receivable	\$352,768	\$319,014	\$889,974	\$1,395,745	\$1,539,146	
Taxes receivable	\$574,217	\$603,662	\$702,158	\$856,492	\$1,674,179	
Loans receivable	\$5,100,000	\$5,100,000	\$0	\$0	\$0	
	\$21,268,072	\$23,256,404	\$20,460,837	\$24,182,126	\$29,893,960	

Financial Liabilities

	Dec 2020	Dec 2021	Dec 2022	Dec 2023	Dec 2024	
Loans payable	\$5,100,000	\$5,100,000	\$0	\$0	\$0	
Accounts payable and accrued liabilities	\$1,042,042	\$1,131,852	\$869,648	\$949,175	\$2,839,923	
Deferred revenue - obligatory reserve funds	\$469,224	\$295,538	\$392,968	\$394,927	\$299,640	
Deferred revenue - other	\$109,054	\$179,509	\$54,501	\$385,432	\$481,455	
Asset retirement obligations	\$0	\$0	\$0	\$1,184,405	\$1,202,134	
Landfill post-closure liability	\$469,000	\$300,300	\$290,700	\$0	\$0	
	\$7,189,320	\$7,007,199	\$1,607,817	\$2,913,939	\$4,823,152	

Net Financial Assets - 5 Year Trend



Financial Assets

	Dec 2020	Dec 2021	Dec 2022	Dec 2023	Dec 2024	
Tangible capital assets	\$29,657,033	\$29,869,036	\$31,198,635	\$31,198,635	\$32,785,300	
Prepaid expenses	\$111,067	\$26,272	\$26,272	\$236,615	\$22,818	
	\$29,768,100	\$29,895,308	\$31,224,907	\$31,435,250	\$32,808,118	

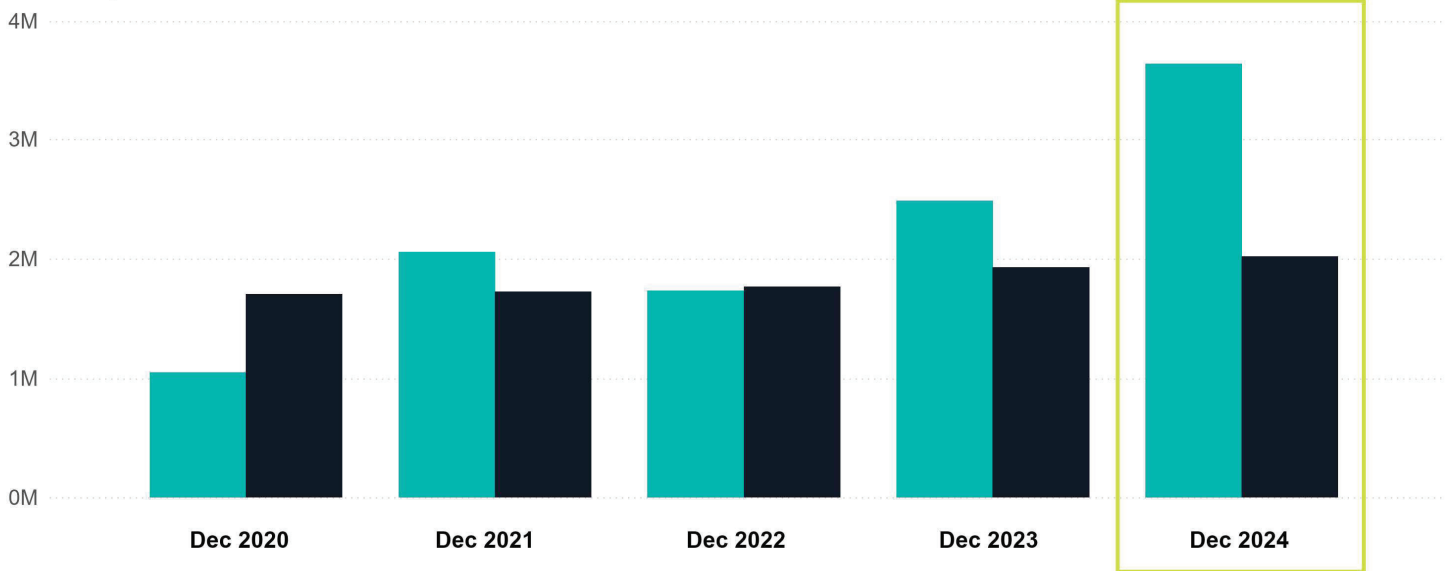


Tangible Capital Assets - Additions

Land Improvements	\$117,649	3.2%
Buildings	\$307,143	8.4%
Equipment	\$486,154	13.4%
Roads and Bridges	\$2,590,922	71.2%
Water and sewer	\$139,366	3.8%
Total	\$3,641,234	100.0%

Tangible Capital Asset Additions vs Amortization

● Total Capital Asset Additions ● Amortization



Accumulated Surplus

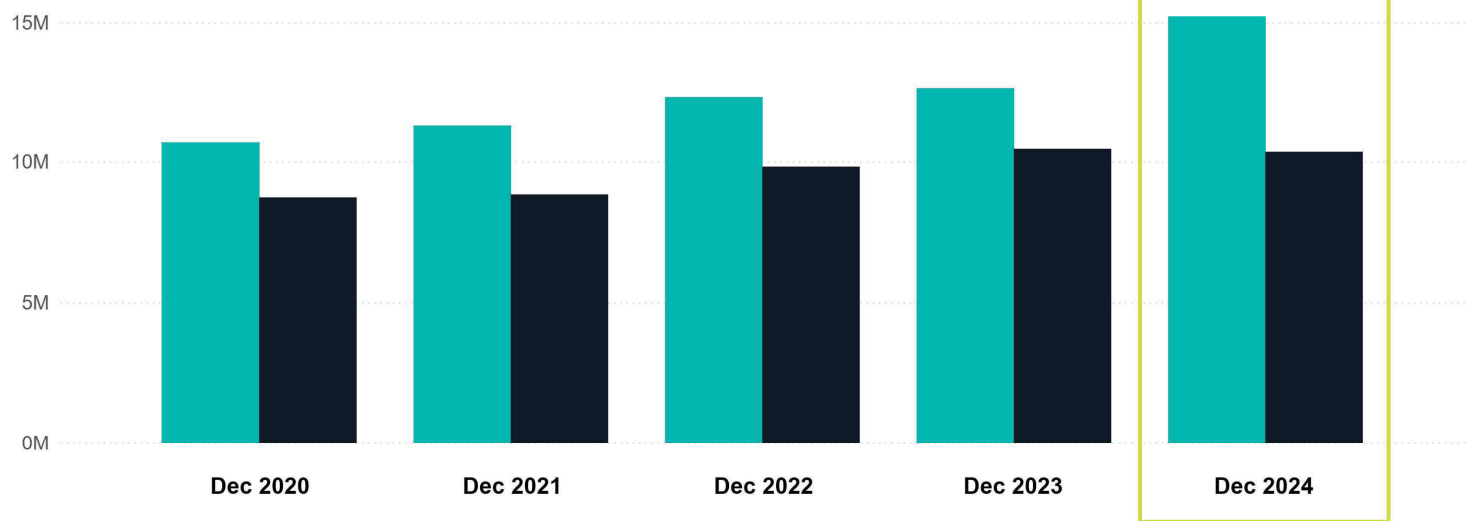
	Dec 2020	Dec 2021	Dec 2022	Dec 2023	Dec 2024	
Surplus						
Invested in capital assets	\$29,657,033	\$29,983,354	\$29,869,036	\$30,014,230	\$31,583,166	
Unfunded landfill post-closure costs	(\$469,000)	(\$300,300)	(\$290,700)	\$0	\$0	
Cemetery board	\$97,765	\$113,485	\$94,412	\$81,850	\$55,120	
	\$29,285,798	\$29,796,539	\$29,672,748	\$30,096,080	\$31,638,286	
Reserves and Reserve Funds						
Working Funds	\$917,176	\$962,372	\$809,273	\$633,811	\$777,446	
Roads	\$1,607,702	\$1,888,802	\$1,982,429	\$2,312,367	\$2,943,382	
Water and sewer	\$2,130,332	\$2,573,979	\$2,999,255	\$3,388,594	\$3,917,341	
Administration	\$5,637,017	\$6,000,200	\$7,362,318	\$8,295,236	\$9,357,053	
Other	\$4,268,827	\$5,067,430	\$5,922,305	\$6,170,964	\$7,042,742	
	\$14,561,054	\$16,492,783	\$19,075,580	\$20,800,972	\$24,037,964	
Total Accumulated Surplus	\$43,846,852	\$46,289,322	\$48,748,328	\$50,897,052	\$55,676,250	

Consolidated Statement of Operations

	Budget	Actual	Actual
	Dec 2024	Dec 2024	Dec 2023
PSAB Annual Surplus (Deficit)			
Total Revenues	\$11,199,824	\$15,212,671	\$12,603,744
Total Expenses	\$10,144,210	\$10,343,351	\$10,455,020
	\$1,055,614	\$4,869,320	\$2,148,724
Reconciliation			
Amortization of tangible capital assets	\$1,928,175	\$2,020,389	\$1,928,175
Purchase of tangible capital assets	(\$5,122,297)	(\$3,641,234)	(\$2,483,506)
Loss/(gain) on disposal of tangible capital assets	\$0	(\$3,715)	(\$12,741)
Proceeds on sale of tangible capital assets	\$0	\$37,895	\$35,024
Adjustment on adoption of the revenue recognition standard	\$0	(\$90,122)	\$0
Asset retirement obligation remediation costs	\$0	(\$28,800)	\$0
Change in unfunded landfill closure and post-closure costs	\$0	\$0	(\$290,700)
Transfer to reserves and reserve funds	(\$2,897,451)	(\$5,168,711)	(\$4,534,250)
Transfer from reserves and reserve funds	\$5,035,959	\$1,931,719	\$2,808,857
Accretion expense	\$0	\$46,529	\$48,854
Asset retirement obligation for closed landfill sites	\$0	\$0	\$339,000
Board Surpluses	\$0	\$26,730	\$12,563
	(\$1,055,614)	(\$4,869,320)	(\$2,148,724)
Operating Surplus/(Deficit)	\$0	\$0	\$0

Total Revenues and Expenses

Account ● Total Revenues ● Total Expenses



Financial Activities - Revenues

	Budget	Actual		Actual	
	Dec 2024	Dec 2024		Dec 2023	
Property taxation	\$7,514,268	\$7,907,907	52.0%	\$7,352,787	58.3%
User charges	\$1,647,363	\$2,127,505	14.0%	\$1,875,564	14.9%
Government of Canada	\$0	\$685,808	4.5%	\$201,335	1.6%
Province of Ontario	\$1,445,333	\$1,992,057	13.1%	\$1,826,261	14.5%
Penalties and investment income	\$285,000	\$2,074,946	13.6%	\$1,149,084	9.1%
Other	\$148,050	\$124,448	0.8%	\$27,766	0.2%
Canada Community-Building Fund earned	\$159,810	\$300,000	2.0%	\$170,947	1.4%
Total Revenues	\$11,199,824	\$15,212,671	100.0%	\$12,603,744	100.0%

Financial Activities - Expenses

	Budget	Actual		Actual	
	Dec 2024	Dec 2024		Dec 2023	
General government	\$1,671,987	\$1,694,197	16.4%	\$1,814,642	17.4%
Protection services	\$2,848,401	\$2,751,959	26.6%	\$2,600,668	24.9%
Transportation services	\$2,541,289	\$2,649,400	25.6%	\$2,749,334	26.3%
Environmental services	\$1,771,145	\$1,955,813	18.9%	\$2,040,793	19.5%
Health services	\$103,623	\$123,885	1.2%	\$125,711	1.2%
Recreation and cultural services	\$1,023,067	\$988,318	9.6%	\$946,858	9.1%
Planning and development	\$184,698	\$179,779	1.7%	\$177,014	1.7%
Total Revenues	\$10,144,210	\$10,343,351	100.0%	\$10,455,020	100.0%

Expenses - Segmented Information

	Budget	Actual		Actual	
	Dec 2024	Dec 2024		Dec 2023	
Salaries and benefits	\$3,508,250	\$3,275,225	31.7%	\$3,187,088	30.5%
Materials	\$1,925,719	\$2,245,020	21.7%	\$2,427,966	23.2%
Contracted services	\$2,449,418	\$2,412,002	23.3%	\$2,537,774	24.3%
Rents and financial	\$17,400	\$69,210	0.7%	\$70,766	0.7%
External transfers	\$315,248	\$321,505	3.1%	\$303,251	2.9%
Amortization	\$1,928,175	\$2,020,389	19.5%	\$1,928,175	18.4%
Total Revenues	\$10,144,210	\$10,343,351	100.0%	\$10,455,020	100.0%

Now, for tomorrow



**CORPORATION OF THE TOWNSHIP OF
HAVELOCK-BELMONT-METHUEN**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

Draft September 29, 2025

**CORPORATION OF THE TOWNSHIP
OF HAVELOCK-BELMONT-METHUEN**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2024

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CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

For The Year Ended December 31, 2024

MANAGEMENT REPORT

The accompanying consolidated financial statements of the Corporation of the Township of Havelock-Belmont-Methuen are the responsibility of management and have been approved by Council.

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

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

The Township's Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving financial statements.

Council reviews and approves the Township's financial statements for issuance to the members of Council, inhabitants and ratepayers of the Corporation of the Township of Havelock-Belmont-Methuen. Council meets periodically with management, as well as the external auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditor's report.

The consolidated financial statements have been audited by Baker Tilly KDN LLP in accordance with Canadian generally accepted auditing standards on behalf of the Township. Baker Tilly KDN LLP has full and free access to Council.

Mayor

Treasurer

October 7, 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of the Council of the Corporation of the Township of Havelock-Belmont-Methuen

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of Havelock-Belmont-Methuen and its local boards (the Township), which comprise the consolidated statement of financial position as at December 31, 2024, the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, 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, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2024, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Township 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 Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

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

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

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township'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 Township'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 Township 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes 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.

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
October 7, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At December 31, 2024

	2024 \$	2023 \$
FINANCIAL ASSETS		
Cash (note 3)	13,548,702	10,489,944
Investments (note 4)	13,131,933	11,439,945
Accounts receivable	1,539,146	1,395,745
Taxes receivable	1,674,179	856,492
TOTAL FINANCIAL ASSETS	29,893,960	24,182,126
LIABILITIES		
Accounts payable and accrued liabilities	2,839,923	949,175
Deferred revenue - obligatory reserve funds (note 5)	299,640	394,927
Deferred revenue - other (note 6)	481,455	385,432
Asset retirement obligations (note 7)	1,202,134	1,184,405
TOTAL LIABILITIES	4,823,152	2,913,939
NET FINANCIAL ASSETS	25,070,808	21,268,187
NON-FINANCIAL ASSETS		
Tangible capital assets (note 8)	32,785,300	31,198,635
Prepaid expenses	22,818	236,615
TOTAL NON-FINANCIAL ASSETS	32,808,118	31,435,250
	57,878,926	52,703,437
Comprised of:		
Accumulated surplus (note 9)	55,676,250	50,897,052
Accumulated remeasurement gains	2,202,676	1,806,385
	57,878,926	52,703,437

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31, 2024

	Budget 2024 \$ (note 16)	Actual 2024 \$	Actual 2023 \$
REVENUES			
Property taxation	7,514,268	7,907,907	7,352,787
User charges	1,647,363	2,127,505	1,875,564
Government of Canada	-	685,808	201,335
Province of Ontario	1,445,333	1,992,057	1,826,261
Other municipalities	3,050	6,300	6,800
Penalties and interest on taxes	110,000	158,728	133,402
Investment income	175,000	1,916,218	1,015,682
Donations	-	150	8,225
Other	145,000	109,539	-
Canada Community-Building Fund earned (note 5)	159,810	300,000	170,947
Gain/(loss) on disposal of tangible capital assets	-	8,459	12,741
TOTAL REVENUES	11,199,824	15,212,671	12,603,744
EXPENSES			
General government	1,671,987	1,694,197	1,814,642
Protection services	2,848,401	2,751,959	2,600,668
Transportation services	2,541,289	2,649,400	2,749,334
Environmental services	1,771,145	1,955,813	2,040,793
Health services	103,623	123,885	125,711
Recreation and cultural services	1,023,067	988,318	946,858
Planning and development	184,698	179,779	177,014
TOTAL EXPENSES	10,144,210	10,343,351	10,455,020
ANNUAL SURPLUS	1,055,614	4,869,320	2,148,724
ACCUMULATED SURPLUS - beginning of year		50,897,052	48,748,328
ADJUSTMENT ON ADOPTION OF THE REVENUE RECOGNITION STANDARD (note 19)		(90,122)	-
ACCUMULATED SURPLUS - beginning of year, as restated		50,806,930	48,748,328
ACCUMULATED SURPLUS - end of year		55,676,250	50,897,052

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES

For the Year Ended December 31, 2024

	2024 \$	2023 \$
ACCUMULATED REMEASUREMENT GAINS - beginning of year	1,806,385	-
Adjustment on adoption of the financial instruments standard	-	911,982
Unrealized gain/(loss) on portfolio investments during the year	396,291	894,403
ACCUMULATED REMEASUREMENT GAINS - end of year	2,202,676	1,806,385

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended December 31, 2024

	Budget 2024 \$ (note 16)	Actual 2024 \$	Actual 2023 \$
ANNUAL SURPLUS	1,055,614	4,869,320	2,148,724
Amortization of tangible capital assets	1,928,175	2,020,389	1,928,175
Purchase of tangible capital assets	(5,122,297)	(3,641,234)	(2,483,506)
Loss/(gain) on disposal of tangible capital assets	-	(8,459)	(12,741)
Proceeds on sale of tangible capital assets	-	42,639	35,024
Change in prepaid expenses	-	213,797	(210,343)
INCREASE/(DECREASE) IN NET FINANCIAL ASSETS	(2,138,508)	3,496,452	1,405,333
NET FINANCIAL ASSETS - beginning of year	21,268,187	21,268,187	18,853,020
ADJUSTMENT ON ADOPTION OF THE ASSET RETIREMENT OBLIGATION STANDARD	-	-	(796,551)
ADJUSTMENT ON ADOPTION OF THE FINANCIAL INSTRUMENTS STANDARD	-	-	911,982
ADJUSTMENT ON ADOPTION OF THE REVENUE RECOGNITION STANDARD (note 19)	-	(90,122)	-
NET FINANCIAL ASSETS - beginning of year, as restated	21,268,187	21,178,065	18,968,451
INCREASE IN ACCUMULATED REMEASUREMENT GAINS	-	396,291	894,403
NET FINANCIAL ASSETS - end of year	19,129,679	25,070,808	21,268,187

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

	2024 \$	2023 \$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus	4,869,320	2,148,724
Items not involving cash		
Amortization of tangible capital assets	2,020,389	1,928,175
Gain on disposal of tangible capital assets	(8,459)	(12,741)
Accretion expense	46,529	48,854
Change in landfill post-closure liability	-	(290,700)
Change in asset retirement obligation for closed landfill sites	-	339,000
Change in non-cash assets and liabilities		
Accounts receivable	(143,401)	(505,771)
Taxes receivable	(817,687)	(154,334)
Prepaid expenses	213,797	(210,343)
Accounts payable and accrued liabilities	1,890,748	79,525
Deferred revenue - obligatory reserve funds	(95,287)	1,959
Deferred revenue - other	5,901	330,931
Asset retirement remediation costs incurred	(28,800)	-
Net change in cash from operating activities	7,953,050	3,703,279
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(3,641,234)	(2,483,506)
Proceeds on disposal of tangible capital assets	42,639	35,024
Net change in cash from capital activities	(3,598,595)	(2,448,482)
INVESTING ACTIVITIES		
Purchase of investments	(1,295,697)	(421,470)
NET CHANGE IN CASH	3,058,758	833,327
CASH - beginning of year	10,489,944	9,656,617
CASH - end of year	13,548,702	10,489,944

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

The Township of Havelock-Belmont-Methuen is a lower tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

1. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies are as follows:

(a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses and accumulated surplus of the reporting entity.

The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned and controlled by the Township. These consolidated financial statements include:

- Havelock-Belmont-Methuen Library Board
- Belmont-Methuen-Havelock Cemetery Board

All interfund assets and liabilities and revenues and expenses are eliminated.

(b) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	25 to 40 years
Buildings	30 to 60 years
Equipment	5 to 35 years
Roads and bridges	10 to 40 years
Water and sewer	10 to 75 years

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

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Property taxation

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC) and in accordance with the provisions of the Municipal Act, 2001. The Township's Council establishes the tax rates annually, incorporating amounts to be raised for local services, and amounts the Township is required to collect on behalf of the County and School Boards. From time to time property assessments are adjusted by MPAC through the reconsideration process or by the Assessment Review Board through the appeal process. Additional assessments, referred to as supplementary and omitted assessment can also be issued by MPAC in accordance with the Assessment Act. These adjustments and additional assessments are reported in the financial statements when amounts can be reasonably determined.

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

Government funding

Government funding is recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Other revenue

User charges are recognized as revenue in the year the goods and services are provided.

Investment income is recorded in the year in which it is earned.

Canada Community-Building Fund and Parkland are recognized in the period in which the related expenditures are recorded.

(d) Non-financial Assets

Tangible capital and other non-financial assets are accounted for as assets by the Township because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Township unless they are sold.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Reserves and Reserve Funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(f) Deferred Revenue

Deferred revenue represents grants, user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

(g) Use of Estimates

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Township's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements or changes in such estimates in future periods could be significant. The Township's significant estimates include:

- The amount recorded for asset retirement obligation is based on estimates of the assets with potential contaminants and management's estimate of the costs to retire those assets - See Note 1(h) and related costs added to tangible capital assets - See Note 1(b)
- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(b)

(h) Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. An additional liability for the removal of asbestos in several of the buildings owned by the Township has also been recognized based on estimated future expenses for remediation or disposal. A liability for the retirement of wells has been recorded based on the estimate of future costs.

The liability is discounted using a present value calculation, and adjusted yearly for accretion expense and any amounts paid. The recognition of the liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the accounting policies outlined in (b).

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(i) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Investments:	
Bond portfolio	Fair Value
Equity portfolio	Fair Value
Accounts receivable	Amortized Cost
Taxes receivable	Amortized Cost
Accounts payable and accrued liabilities	Amortized Cost

Fair value category: The Township manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

2. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF PETERBOROUGH

During 2024, requisitions were made by the County of Peterborough and School Boards requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are as follows:

	School Boards \$	County \$
Amounts requisitioned and remitted	2,784,617	5,965,486

These amounts have not been included in the Consolidated Statement of Operations and Accumulated Surplus.

3. CASH

Cash is comprised of the following:

	2024 \$	2023 \$
Unrestricted	13,269,053	10,229,755
Restricted funds	279,649	260,189
	13,548,702	10,489,944

4. INVESTMENTS

Investments consist of the following:

	Level (note 1(i))	2024 \$	2023 \$
Recorded at fair value			
ONE funds - corporate bond portfolio	1	4,327,157	4,137,012
ONE funds - equity portfolio	1	8,804,776	7,302,933
		13,131,933	11,439,945

Book value of corporate bond portfolio and equity portfolio at December 31, 2024 are \$4,655,824 and \$6,273,433 respectively (2023 - \$4,542,195 and \$5,091,361).

There were no transfers in or out of level 2 and level 3 during the year.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

5. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

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

	2024 \$	2023 \$
Parkland	133,374	103,186
Canada Community-Building Fund	166,266	291,741
	299,640	394,927

The continuity of deferred revenue - obligatory reserve funds is as follows:

	2024 \$	2023 \$
Balance - beginning of year	394,927	392,968
Add amounts received:		
Parkland	2,000	2,000
Canada Community-Building Fund	162,048	149,916
Interest	40,665	20,990
	204,713	172,906
Less transfer to operations:		
Canada Community-Building Fund earned	300,000	170,947
Balance - end of year	299,640	394,927

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

6. DEFERRED REVENUE - OTHER

Included in deferred revenue - other are the following amounts:

	2024	2023
	\$	\$
Ontario Community Infrastructure Fund	364,152	226,113
Building permits	90,303	-
Other	27,000	28,819
Ontario Trillium Fund	-	130,500
	481,455	385,432

The continuity of deferred revenue - other is as follows:

	2024	2023
	\$	\$
Balance - beginning of year	385,432	54,501
Adjustment to opening balance (note 19)	90,122	-
Add amounts received:		
Ontario Community Infrastructure Fund	180,124	211,910
Building permits	162,116	-
Interest	14,455	-
Ontario Trillium Fund	-	130,500
Other	-	3,630
	356,695	346,040
Less transfer to operations:		
Ontario Community Infrastructure Fund	56,540	13,298
Building permits	161,935	-
Ontario Trillium Fund	130,500	-
Other	1,819	1,811
	350,794	15,109
Balance - end of year	481,455	385,432

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

7. ASSET RETIREMENT OBLIGATION

The Township's asset retirement obligation consists of the following:

(a) Landfill obligation

The Township owns three closed landfill sites which now operate as transfer stations. The liability for post-closure care has been recognized under PS 3280 – Asset Retirement Obligation. The costs were based upon the presently known obligations that will exist for 25 years after the year of closure. These costs were discounted to December 31, 2024 using a discount rate of 4.41% per annum.

(b) Asbestos obligation

The Township owns and operates several buildings and underground networks that are known to have asbestos, which represents a health hazard upon demolition of the asset and there is a legal obligation to remove it. The liability to remediate these locations has been recognized under PS3280 – Asset retirement obligations. Estimated costs have been discounted to the present value using a discount rate of 4.25% per annum.

(c) Wells

The Township owns and operates several wells. The liability for the closure of these sites and the costs to return the property to original state has been recognized under PS 3280 - Asset Retirement Obligation. The costs were based upon the presently known obligations that will exist at the estimated year of closure of the sites. These costs were discounted to December 31, 2024 using a discount rate of 4.25% per annum.

Changes to the asset retirement obligation in the year are as follows:

	Landfill \$	Asbestos removal \$	Wells \$	Total 2024 \$	Total 2023 \$
Asset Retirement Obligation					
Opening balance	354,000	793,443	36,962	1,184,405	-
Adjustment on adoption of the asset retirement obligation standard	-	-	-	-	1,167,551
Opening balance, as restated	354,000	793,443	36,962	1,184,405	1,167,551
Remediation costs incurred	(28,800)	-	-	(28,800)	(32,000)
Accretion expense	10,800	34,158	1,571	46,529	48,854
Closing balance	336,000	827,601	38,533	1,202,134	1,184,405

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

8. TANGIBLE CAPITAL ASSETS

The net book value of the Township's tangible capital assets are:

	2024 \$	2023 \$
General		
Land	1,473,925	1,473,925
Land improvements	1,742,020	1,822,499
Buildings	3,411,333	3,468,496
Equipment	2,995,608	2,947,406
Infrastructure		
Roads and bridges	8,135,264	8,042,648
Water and sewer	12,895,995	13,268,884
	30,654,145	31,023,858
Assets under construction	2,131,155	174,777
	32,785,300	31,198,635

For additional information, see the Consolidated Schedule of Tangible Capital Assets.

During the year there were no write-downs of assets (2023 - \$Nil), no interest capitalized (2023 - \$Nil) and no contributed assets (2023 - \$Nil).

Tangible capital assets allocated by segment are as follows:

	2024 \$	2023 \$
General government	1,458,386	1,488,490
Protection services	1,580,183	1,627,405
Transportation services	11,898,660	9,782,023
Environmental services	14,516,822	14,791,018
Health services	44,366	21,585
Recreation and cultural services	3,286,883	3,488,114
	32,785,300	31,198,635

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

9. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2024	2023
	\$	\$
Surplus/(Deficit)		
Cemetery Board	55,120	81,850
Invested In Capital Assets		
Tangible capital assets - net book value	32,785,300	31,198,635
Asset retirement obligations	(1,202,134)	(1,184,405)
	31,583,166	30,014,230
Surplus	31,638,286	30,096,080
Reserves		
Working funds	777,446	633,811
Roads capital	1,346,236	934,280
Roads equipment	817,874	769,926
Roads village	779,272	608,161
Facilities	535,391	776,907
Municipal elections	41,142	29,298
Environmental capital	232,878	88,132
Administration	9,357,053	8,295,236
Fire department	1,453,061	1,074,467
Building department equipment	443,529	655,610
Planning	586,210	449,705
Subdivider	4,855	4,855
Facilities	275,119	-
Police services board	722,845	539,665
Parks/recreation/arena	1,124,619	815,111
Water maintenance	601,908	495,718
Sewer maintenance	1,166,817	926,521
General capital projects	1,156,194	1,317,329
Council	141,642	113,171
Storm response	123,761	123,761
Library	104,335	104,455
Total Reserves	21,792,187	18,756,119

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

9. ACCUMULATED SURPLUS, continued

	2024	2023
	\$	\$
Reserve Funds		
Fire	29,580	26,127
Water system	702,396	655,377
Sewer	1,446,220	1,310,978
Library	13,232	4,340
General	50,404	44,086
Public accounts	3,945	3,945
Total Reserve Funds	2,245,777	2,044,853
	55,676,250	50,897,052

10. EXPENSES BY OBJECT

The expenses for the year reported on the Consolidated Statement of Operations and Accumulated Surplus by object are as follows:

	Budget 2024 \$ (note 16)	Actual 2024 \$	Actual 2023 \$
Salaries and benefits	3,508,250	3,275,225	3,187,088
Materials	1,925,719	2,245,020	2,427,966
Contracted services	2,449,418	2,412,002	2,537,774
Rents and financial	17,400	69,210	70,766
External transfers	315,248	321,505	303,251
Amortization	1,928,175	2,020,389	1,928,175
	10,144,210	10,343,351	10,455,020

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

11. PENSION AGREEMENTS

Certain employees of the Township are eligible members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan.

The Actuarial Opinion contained in the 2024 Annual Report disclosed total actuarial liabilities of \$142,489 million in respect of benefits accrued for service with actuarial assets of \$139,576 million indicating an actuarial deficit of \$2,913 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

The Township's total contributions to OMERS in 2024 were \$450,274 (2023 - \$380,994) of which \$225,137 (2023 - \$190,497) was contributed by employees.

12. COMMITMENT

The Township has entered into a five year agreement for management, operations and maintenance services of the municipal water treatment facilities at an annual cost of \$356,830 for the first year and the remaining years will increase by 2% annually, plus any adjustment for maintaining the insurance. The term of the agreement is from January 1, 2021 to December 31, 2025. 2024 costs under this agreement were \$379,180 (2023 - \$372,105).

13. CONTINGENT LIABILITIES

The Township, in the course of its operations, has been named in several lawsuits and a liability related to a past event, the outcomes of which are indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

14. TRUST FUNDS

Trust funds administered by the Township's Cemetery Board amounting to \$344,779 (2023 - \$324,864) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus. As such balances are held in trust by the Township for the benefit of others, they are not presented as part of the Township's financial position or operations.

15. CREDIT FACILITY AGREEMENT

The Township has a revolving credit facility agreement with its main financial institution. The amount available at any time is limited to \$250,000 via an operating loan. Any balance borrowed will accrue interest at the bank's prime lending rate per annum. At December 31, 2024 there was no balance outstanding.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

16. BUDGET FIGURES

The budget, approved by the Township differs from the budget reflected on the Consolidated Statement of Operations and Accumulated Surplus as the approved budget has been adjusted to comply with PSA reporting requirements.

The following is a reconciliation of Council's approved budget to the annual surplus:

	2024
	\$
Council approved budgeted surplus	-
Tangible capital asset additions	5,122,297
Amortization of tangible capital assets	(1,928,175)
Transfers to/(from) reserves and reserve funds	(2,138,508)
Annual surplus reported on the Consolidated Statement of Operations	1,055,614

17. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Township assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The Township is exposed to the following risks in respect of certain of the financial instruments held:

(a) Market risk

The Township is exposed to certain market risks related to investments including changes in pricing which are beyond the control of the Township.

In the opinion of management, the Township is not exposed to any significant interest rate, credit, liquidity or currency risk.

18. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation.

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2024

19. CHANGES IN ACCOUNTING POLICIES

The Township has implemented the following sections and guidelines which are now effective under the PSA Handbook: 3160 Public Private Partnerships, 3400 Revenue, and PSG-8 Purchased Intangibles.

Section 3160 establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The adoption of this standard did not have an impact on the Township's consolidated financial statements.

Section 3400 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as 'exchange transactions', and transactions that do not have performance obligations, referred to as 'non-exchange transactions'.

In accordance with the provisions of this new standard, which has been applied prospectively, the Township reflected the following adjustments at January 1, 2024:

- An increase of \$90,122 to deferred revenue - other and corresponding decrease to accumulated surplus related to the estimated unearned portion of building permit fees due to outstanding performance obligations at December 31, 2023.

Under PSG-8, an entity may recognize purchased intangibles as an asset in its consolidated financial statements if the intangible meets the asset definition and the general recognition criteria. The adoption of this standard did not have an impact on the Township's consolidated financial statements.

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

20. SEGMENTED INFORMATION

The Township of Havelock-Belmont-Methuen is a municipal government organization that provides a range of services to its residents. Township services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Segment Disclosure.

General Government

General government consists of the activities of Council and general financial and administrative management of the Township and its programs and services.

Protection Services

Protection services include police, fire, conservation authority and protective inspection and control.

Transportation Services

The activities of the transportation function include construction and maintenance of the Township's roads and bridges, winter control and street lighting.

Water and Sewer

This function is responsible for providing water and sewer services to certain areas of the Township and is included in Environmental Services on the Consolidated Statement of Operations and Accumulated Surplus.

Environmental Services

This function is responsible for providing waste collection, waste disposal and recycling services to ratepayers.

Health Services

The health services function consists of the activities of the cemetery board

Recreation and Cultural Services

The recreation and cultural services function provides indoor and outdoor recreational facilities and library services.

Planning and Development

The planning and development services function manages commercial, industrial and residential development within the Township.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2024

	General				Infrastructure		Assets Under Construction	Totals
	Land	Land	Buildings	Equipment	Roads and	Water and		
	\$	Improvements	\$	\$	Bridges	Sewer	\$	\$
		\$		\$	\$	\$		
COST								
Balance, beginning of year	1,473,925	2,796,942	8,289,562	7,127,977	14,374,957	21,736,678	174,777	55,974,818
Add: additions during the year	-	8,110	141,952	486,154	909,274	139,366	1,956,378	3,641,234
Less: disposals during the year	-	101,339	-	281,780	-	-	-	383,119
Balance, end of year	1,473,925	2,703,713	8,431,514	7,332,351	15,284,231	21,876,044	2,131,155	59,232,933
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	974,443	4,821,066	4,180,571	6,332,309	8,467,794	-	24,776,183
Add: additions during the year	-	70,249	199,115	422,112	816,658	512,255	-	2,020,389
Less: disposals during the year	-	82,999	-	265,940	-	-	-	348,939
Balance, end of year	-	961,693	5,020,181	4,336,743	7,148,967	8,980,049	-	26,447,633
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,473,925	1,742,020	3,411,333	2,995,608	8,135,264	12,895,995	2,131,155	32,785,300

Draft September 20, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2024

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Health Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
Revenues									
Property taxation	1,705,962	2,726,252	1,846,596	-	384,169	63,104	1,037,126	144,698	7,907,907
User charges	58,710	196,491	162,657	1,049,783	361,592	57,207	112,544	128,521	2,127,505
Government transfers - operating	1,275,204	23,549	-	-	-	-	24,607	-	1,323,360
Government transfers - capital	-	-	1,272,858	-	-	-	81,647	-	1,354,505
Other municipalities	-	6,300	-	-	-	-	-	-	6,300
Penalties and interest on taxes	158,728	-	-	-	-	-	-	-	158,728
Investment income	1,247,410	168,623	149,250	238,263	15,224	2,058	83,575	11,815	1,916,218
Donations	-	-	-	-	-	-	150	-	150
Other	-	-	-	-	-	-	109,539	-	109,539
Canada Community-Building Fund earned	-	-	300,000	-	-	-	-	-	300,000
Gain/(loss) on disposal of tangible capital assets	-	3,715	-	-	-	-	4,744	-	8,459
Total revenues	4,446,014	3,124,930	3,731,361	1,288,046	760,985	122,369	1,453,932	285,034	15,212,671
Expenses									
Salaries and benefits	1,069,152	704,667	661,130	52,888	262,645	7,948	437,481	79,314	3,275,225
Materials	438,931	325,320	692,719	341,005	84,083	36,334	292,948	33,680	2,245,020
Contracted services	125,335	1,274,279	256,679	379,929	199,208	78,324	31,463	66,785	2,412,002
Rents and financial	11,902	-	462	43,590	10,800	-	2,456	-	69,210
External transfers	-	321,505	-	-	-	-	-	-	321,505
Amortization	48,877	126,188	1,038,410	561,206	20,459	1,279	223,970	-	2,020,389
Total expenses	1,694,197	2,751,959	2,649,400	1,378,618	577,195	123,885	988,318	179,779	10,343,351
Net surplus/(deficit)	2,751,817	372,971	1,081,961	(90,572)	183,790	(1,516)	465,614	105,255	4,869,320

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2023

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Health Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
Revenues									
Property taxation	1,705,853	2,505,893	1,778,923	-	323,758	63,104	780,005	195,251	7,352,787
User charges	25,485	292,508	180,729	1,038,085	167,645	50,800	80,292	40,020	1,875,564
Government transfers - operating	1,319,945	20,677	-	-	-	-	25,283	-	1,365,905
Government transfers - capital	-	-	433,966	-	-	-	227,725	-	661,691
Other municipalities	-	6,800	-	-	-	-	-	-	6,800
Penalties and interest on taxes	133,402	-	-	-	-	-	-	-	133,402
Investment income	796,349	54,999	48,470	77,864	4,807	653	28,674	3,866	1,015,682
Donations	-	-	-	-	-	-	8,225	-	8,225
Canada Community-Building Fund earned	40,705	-	130,242	-	-	-	-	-	170,947
Gain/(loss) on disposal of tangible capital assets	(22,636)	-	35,377	-	-	-	-	-	12,741
Total revenues	3,999,103	2,880,877	2,607,707	1,115,949	496,210	114,557	1,150,204	239,137	12,603,744
Expenses									
Salaries and benefits	1,060,045	619,280	712,872	25,358	239,948	7,717	432,791	89,077	3,187,088
Materials	574,720	301,914	710,997	387,010	100,978	35,710	283,057	33,580	2,427,966
Contracted services	118,829	1,265,272	346,829	372,230	284,455	76,005	19,797	54,357	2,537,774
Rents and financial	10,241	1,638	943	37,714	17,341	-	2,889	-	70,766
External transfers	-	298,251	-	-	-	5,000	-	-	303,251
Amortization	50,807	114,313	977,693	554,460	21,299	1,279	208,324	-	1,928,175
Total expenses	1,814,642	2,600,668	2,749,334	1,376,772	664,021	125,711	946,858	177,014	10,455,020
Net surplus/(deficit)	2,184,461	280,209	(141,627)	(260,823)	(167,811)	(11,154)	203,346	62,123	2,148,724

Draft September 29, 2025

**CORPORATION OF THE TOWNSHIP OF
HAVELOCK-BELMONT-METHUEN**

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD

FINANCIAL STATEMENTS

DECEMBER 31, 2024

Draft September 29, 2025

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

**To the Members of the Havelock-Belmont-Methuen Library Board,
the Members of Council, Inhabitants and Ratepayers of the
Corporation of the Township of Havelock-Belmont-Methuen**

We have reviewed the accompanying financial statements of the Havelock-Belmont-Methuen Library Board of the Corporation of the Township of Havelock-Belmont-Methuen (the Board), that comprise the statement of financial position as at December 31, 2024 and the statements of operations and accumulated surplus, remeasurement gains and losses, change 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 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 the Board as at December 31, 2024 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
October 7, 2025

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD STATEMENT OF FINANCIAL POSITION At December 31, 2024

	2024 \$	2023 \$
FINANCIAL ASSETS		
Cash	30,743	23,785
Due from Township (note 7)	16,947	23,352
Investments (note 2)	83,906	73,167
NET FINANCIAL ASSETS	131,596	120,304
NON-FINANCIAL ASSETS		
Tangible capital assets (note 3)	324,733	350,940
	456,329	471,244
Comprised of:		
Accumulated surplus (note 4)	442,301	459,736
Accumulated remeasurement gains	14,028	11,508
	456,329	471,244

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2024

	Budget 2024 \$ (note 5)	Actual 2024 \$	Actual 2023 \$
REVENUES			
Municipal funding (note 7)			
Levy	102,371	102,371	101,920
Occupancy	-	22,812	23,413
Government of Canada	-	-	1,860
Province of Ontario	20,773	22,788	21,612
Donations	-	150	7,775
Interest	-	8,892	4,340
Other	600	1,100	1,206
TOTAL REVENUES	123,744	158,113	162,126
EXPENSES			
Salaries and benefits	76,500	72,656	71,174
Amortization	39,251	43,480	39,251
Repairs and maintenance	264	17,220	12,276
Utilities	7,200	19,758	17,464
Supplies	10,600	9,554	9,615
Administrative	7,580	6,930	5,913
Insurance	5,600	5,950	5,189
TOTAL EXPENSES	146,995	175,548	160,882
ANNUAL SURPLUS/(DEFICIT)	<u>(23,251)</u>	(17,435)	1,244
ACCUMULATED SURPLUS - beginning of year		459,736	458,492
ACCUMULATED SURPLUS - end of year		442,301	459,736

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD STATEMENT OF REMEASUREMENT GAINS AND LOSSES For the Year Ended December 31, 2024

	2024 \$	2023 \$
ACCUMULATED REMEASUREMENT GAINS - beginning of year	11,508	-
Adjustment on adoption of the financial instruments standard	-	5,823
Unrealized gain/(loss) on portfolio investments during the year	2,520	5,685
ACCUMULATED REMEASUREMENT GAINS - end of year	14,028	11,508

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2024

	Budget 2024 \$ (note 5)	Actual 2024 \$	Actual 2023 \$
ANNUAL SURPLUS/(DEFICIT)	(23,251)	(17,435)	1,244
Amortization of tangible capital assets	39,251	43,480	39,251
Acquisition of tangible capital assets	(22,000)	(17,273)	(16,932)
INCREASE/(DECREASE) IN NET FINANCIAL ASSETS	(6,000)	8,772	23,563
NET FINANCIAL ASSETS - beginning of year	120,304	120,304	85,233
ADJUSTMENT ON ADOPTION OF THE FINANCIAL INSTRUMENTS STANDARD	-	-	5,823
NET FINANCIAL ASSETS - beginning of year, as restated	120,304	129,076	114,619
INCREASE IN ACCUMULATED REMEASUREMENT GAINS	-	2,520	5,685
NET FINANCIAL ASSETS - end of year	114,304	131,596	120,304

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

	2024 \$	2023 \$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus/(deficit)	(17,435)	1,244
Items not involving cash		
Amortization of tangible capital assets	43,480	39,251
Change in non-cash assets and liabilities		
Due from Township	6,405	(23,353)
Due to Township	-	(15,804)
Net change in cash from operating activities	32,450	1,338
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(17,273)	(16,932)
INVESTING ACTIVITIES		
Purchase of investments	(8,219)	(2,686)
NET CHANGE IN CASH	6,958	(18,280)
CASH - beginning of year	23,785	42,065
CASH - end of year	30,743	23,785

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Government funding is recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Donations and fundraising revenue is recognized when the amounts are received.

(b) Use of Estimates

Certain items recognized in the financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Board's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. The Board's significant estimates include:

- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(d)

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Due from Township	Amortized Cost
Investments:	
Bond portfolio	Fair Value
Equity portfolio	Fair Value

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	25 to 40 years
Buildings	30 to 60 years
Equipment	5 to 35 years
Books	7 years

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

(e) Non-Financial Assets

Tangible capital assets and other non-financial assets are accounted for as assets by the Board because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Board unless they are sold.

(f) Reserves

Certain amounts, as approved by the Board, are set aside in reserves for future operating and capital purposes. Transfers to and/or from reserves are an adjustment to the respective fund when approved.

(g) Inter-Entity Transactions

The Havelock-Belmont-Methuen Library Board is a Board of the Township of Havelock-Belmont-Methuen and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

2. INVESTMENTS

Investment consist of the following:

	Level (note 1(c))	2024 \$	2023 \$
Investments held at fair value			
ONE funds - corporate bond portfolio	1	28,212	26,973
ONE funds - equity portfolio	1	55,694	46,194
		83,906	73,167

Book values of corporate bond portfolio and equity portfolio at December 31, 2024 are \$30,526 and \$39,350 respectively (2023 - \$29,785 and \$31,873).

There were no transfers in or out of level 2 and level 3 during the year.

3. TANGIBLE CAPITAL ASSETS

The net book value of the Board's tangible capital assets are:

	Land and Land Improvements \$	Building \$	Books and Equipment \$	2024 Totals \$	2023 Totals \$
COST					
Balance, beginning of year	43,017	863,049	240,428	1,146,494	1,152,077
Add: additions during the year	-	-	17,273	17,273	16,932
Less: disposals during the year	-	-	5,476	5,476	22,515
Balance, end of year	43,017	863,049	252,225	1,158,291	1,146,494
ACCUMULATED AMORTIZATION					
Balance, beginning of year	28,646	592,854	174,054	795,554	778,818
Add: additions during the year	831	23,103	19,546	43,480	39,251
Less: disposals during the year	-	-	5,476	5,476	22,515
Balance, end of year	29,477	615,957	188,124	833,558	795,554
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	13,540	247,092	64,101	324,733	350,940

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

4. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2024 \$	2023 \$
Invested In Capital Assets		
Tangible capital assets - net book value	324,733	350,940
Surplus	324,733	350,940
Reserve		
Future acquisition of tangible capital assets	117,568	108,796
	442,301	459,736

5. BUDGET FIGURES

The budget, approved by the Board differs from the budget reflected on the Statement of Operations and Accumulated Surplus as the approved budget has been adjusted to comply with PSA reporting requirements.

The following is a reconciliation of Board's approved budget to the annual surplus/(deficit):

	2024 \$
Board approved budgeted surplus	-
Tangible capital asset additions	22,000
Amortization of tangible capital assets	(39,251)
Transfers to/(from) reserves and reserve funds	(6,000)
Annual surplus/(deficit) reported on the Statement of Operations	(23,251)

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

6. CHANGES IN ACCOUNTING POLICIES

The Board has implemented the following sections and guidelines which are now effective under the PSA Handbook: 3160 Public Private Partnerships, 3400 Revenue, and PSG-8 Purchased Intangibles.

Section 3160 establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The adoption of this standard did not have an impact on the Board's financial statements.

Section 3400 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as 'exchange transactions', and transactions that do not have performance obligations, referred to as 'non-exchange transactions'. The adoption of this standard did not have an impact on the Board's financial statements.

Under PSG-8, an entity may recognize purchased intangibles as an asset in its consolidated financial statements if the intangible meets the asset definition and the general recognition criteria. The adoption of this standard did not have an impact on the Board's financial statements.

7. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Havelock-Belmont-Methuen.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

Details of the inter-entity expense transactions are as follows:

	2024	2023
	\$	\$
Allocated costs:		
Insurance	5,950	5,189
Professional fees	750	530
Occupancy costs	22,812	23,413
	29,512	29,132

In addition, the Township provides accounting and administrative services to the Board at no cost.

All balances with the Township of Havelock-Belmont-Methuen have been identified on the Statement of Financial Position. Due from (to) balances are unsecured, without interest and have no terms of repayment.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

HAVELOCK-BELMONT-METHUEN LIBRARY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

8. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Board assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The Board is exposed to the following risks in respect of certain of the financial instruments held:

(a) Market risk

The Board is exposed to certain market risks related to investments including changes in pricing which are beyond the control of the Board.

In the opinion of management, the Board is not exposed to any significant interest rate, credit, liquidity, or currency risk.

Draft September 29, 2025

**CORPORATION OF THE TOWNSHIP OF
HAVELOCK-BELMONT-METHUEN**

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD

FINANCIAL STATEMENTS

DECEMBER 31, 2024

Draft September 29, 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of the Belmont-Methuen-Havelock Cemetery Board, the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Havelock-Belmont-Methuen

Qualified Opinion

We have audited the financial statements of the Belmont-Methuen-Havelock Cemetery Board of the Corporation of the Township of Havelock-Belmont-Methuen (the Board), which comprise the statement of financial position as at December 31, 2024, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

In common with many Municipal Cemetery Boards, the Board derives revenue from donations and other revenue, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Board. Therefore, we were not able to determine whether any adjustments might be necessary to donations and other revenue, annual deficit and cash flows from operations for the years ended December 31, 2024 and 2023, and assets and accumulated surplus as at December 31, 2024 and 2023. Our opinion on the financial statements for the year ended December 31, 2023 was modified accordingly because of the possible effects of this scope limitation.

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 Board 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 qualified 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 Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Board or to cease operations, or has no realistic alternative but to do so.

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

Draft September 29, 2025

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board'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 Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
October 7, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD STATEMENT OF FINANCIAL POSITION At December 31, 2024

	2024 \$	2023 \$
FINANCIAL ASSETS		
Cash	59,548	89,229
Accounts receivable	5,887	2,134
TOTAL FINANCIAL ASSETS	65,435	91,363
LIABILITIES		
Accounts payable	1,125	1,125
Due to Trust Fund	9,190	8,388
TOTAL LIABILITIES	10,315	9,513
NET FINANCIAL ASSETS	55,120	81,850
NON-FINANCIAL ASSETS		
Tangible capital assets (note 3)	44,365	21,584
ACCUMULATED SURPLUS (note 4)	99,485	103,434

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS For the Year Ended December 31, 2024

	Budget 2024 \$ (note 2)	Actual 2024 \$	Actual 2023 \$
REVENUES			
Municipal funding (note 7)	63,104	63,104	63,104
Grave openings	11,500	18,600	13,713
Sale of interment rights	6,955	20,585	12,643
Donations and other	6,500	9,241	8,568
Transfer from Perpetual Care Trust Fund	14,285	8,408	8,116
TOTAL REVENUES	102,344	119,938	106,144
EXPENSES			
Contracts - operations	80,096	78,324	76,005
Contracts - administration	7,948	7,948	7,717
Supplies and services	7,300	18,924	19,199
Board and administration costs	7,000	17,412	4,619
Digitalization	-	-	5,588
Storm clean-up	-	-	5,578
Amortization	1,279	1,279	1,279
TOTAL EXPENSES	103,623	123,887	119,985
ANNUAL DEFICIT	<u>(1,279)</u>	(3,949)	(13,841)
ACCUMULATED SURPLUS - beginning of year		103,434	117,275
ACCUMULATED SURPLUS - end of year		99,485	103,434

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the Year Ended December 31, 2024

	Budget 2024 \$ (note 2)	Actual 2024 \$	Actual 2023 \$
ANNUAL DEFICIT	(1,279)	(3,949)	(13,841)
Amortization of tangible capital assets	1,279	1,279	1,279
Acquisition of tangible capital assets	-	(24,060)	-
DECREASE IN NET FINANCIAL ASSETS	-	(26,730)	(12,562)
NET FINANCIAL ASSETS - beginning of year	81,850	81,850	94,412
NET FINANCIAL ASSETS - end of year	81,850	55,120	81,850

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

	2024 \$	2023 \$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual deficit	(3,949)	(13,841)
Items not involving cash		
Amortization of tangible capital assets	1,279	1,279
Change in non-cash assets and liabilities		
Accounts receivable	(3,753)	875
Accounts payable	-	(5,575)
Due to Trust Fund	802	(1,635)
Net change in cash from operating activities	(5,621)	(18,897)
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(24,060)	-
NET CHANGE IN CASH	(29,681)	(18,897)
CASH - beginning of year	89,229	108,126
CASH - end of year	59,548	89,229

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Government funding is recognized in the financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Grave openings and sale of interment rights are recognized as revenue in the year the goods and services are provided.

Donations and other revenue is recognized when the amounts are received.

Transfers from Perpetual Care Trust Fund are recognized as revenue in the year the Trust Fund earns the investment income.

(b) Use of Estimates

Certain items recognized in the financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Board's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. The Board's significant estimates include:

- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(d)

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Accounts receivable	Amortized Cost
Accounts payable	Amortized Cost
Due to Trust Fund	Amortized Cost

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

As there are no unrealized gains or losses on financial instruments to report, the Statement of Remeasurement Gains and Losses has not been presented in these financial statements.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	25 to 40 years
Columbarium	50 years

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

(e) Non-Financial Assets

Tangible capital assets and other non-financial assets are accounted for as assets by the Board because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Board unless they are sold.

(f) Inter-Entity Transactions

The Belmont-Methuen-Havelock Cemetery Board is a Board of the Township of Havelock-Belmont-Methuen and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

(g) Trust Funds

Trust funds and their related operations administered by the Board are not included in the financial statements but are reported on separately on the Trust Funds Statement of Continuity and Statement of Financial Position.

2. BUDGET FIGURES

The following is a reconciliation of Board's approved budget to the annual deficit:

	2024
	\$
Board approved budgeted surplus	-
Amortization of tangible capital assets	(1,279)
Annual deficit reported on the Statement of Operations	(1,279)

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

3. TANGIBLE CAPITAL ASSETS

The net book value of the Board's tangible capital assets are:

	Land \$	Land Improvements \$	Columbarium \$	2024 Totals \$	2023 Totals \$
COST					
Balance, beginning of year	3	34,895	15,594	50,492	50,492
Add: additions during the year	-	-	24,060	24,060	-
Balance, end of year	3	34,895	39,654	74,552	50,492
ACCUMULATED AMORTIZATION					
Balance, beginning of year	-	26,256	2,652	28,908	27,629
Add: additions during the year	-	967	312	1,279	1,279
Balance, end of year	-	27,223	2,964	30,187	28,908
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	3	7,672	36,690	44,365	21,584

4. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2024 \$	2023 \$
Surplus		
Operations	55,120	81,850
Invested In Capital Assets		
Tangible capital assets - net book value	44,365	21,584
	99,485	103,434

5. TRUST FUNDS

Trust funds administered by the Board amounting to \$344,779 (2023 - \$324,864) have not been included in the Statement of Financial Position nor have their operations been included in the Statement of Operations and Accumulated Surplus. As such balances are held in trust by the Board for the benefit of others, they are not presented as part of the Board's financial position or operations.

6. COMPARATIVE FIGURES

Certain comparative figures were restated, where required, to conform with the current year presentation.

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2024

7. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Havelock-Belmont-Methuen.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

In addition, the Township provides professional services to the Board at no cost.

8. CHANGE IN ACCOUNTING POLICY

The Board has implemented the following sections and guidelines which are now effective under the PSA Handbook: 3160 Public Private Partnerships, 3400 Revenue, and PSG-8 Purchased Intangibles.

Section 3160 establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The adoption of this standard did not have an impact on the Board's financial statements.

Section 3400 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as 'exchange transactions', and transactions that do not have performance obligations, referred to as 'non-exchange transactions'. The adoption of this standard did not have an impact on the Board's financial statements.

Under PSG-8, an entity may recognize purchased intangibles as an asset in its consolidated financial statements if the intangible meets the asset definition and the general recognition criteria. The adoption of this standard did not have an impact on the Board's financial statements.

9. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Board assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

In the opinion of management, the Board is not exposed to any significant interest rate, market, credit, liquidity or currency risks.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Belmont-Methuen-Havelock Cemetery Board, the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Havelock-Belmont-Methuen

Opinion

We have audited the financial statements of the Trust Funds of the Corporation of the Township of Havelock-Belmont-Methuen (the Trust Funds), which comprise the statement of financial position as at December 31, 2024, the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust Funds as at December 31, 2024, and the continuity of the Trust Funds for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust Funds 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 going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Funds or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
October 7, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD TRUST FUNDS STATEMENT OF FINANCIAL POSITION At December 31, 2024

	Perpetual Care \$	Monument Care \$	Rockdale Cemetery \$	2024 Total \$	2023 Total \$
FINANCIAL ASSETS					
Cash	-	-	25,172	25,172	27,103
Investments (note 2)	157,842	41,471	111,104	310,417	289,373
Due from Cemetery Board	6,890	2,300	-	9,190	8,388
	164,732	43,771	136,276	344,779	324,864
FUND BALANCES					
Capital	164,732	43,771	124,884	333,387	313,834
Revenue	-	-	11,392	11,392	11,030
	164,732	43,771	136,276	344,779	324,864

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD TRUST FUNDS STATEMENT OF CONTINUITY For the Year Ended December 31, 2024

	Perpetual Care \$	Monument Care \$	Rockdale Cemetery \$	2024 Total \$	2023 Total \$
BALANCE - beginning of year	155,185	40,772	128,907	324,864	310,356
RECEIPTS					
Interest income earned	6,470	1,684	2,294	10,448	9,552
Care and maintenance funds	6,890	2,300	-	9,190	8,388
Unrealized gain (loss)	3,274	837	7,006	11,117	6,682
	16,634	4,821	9,300	30,755	24,622
EXPENSES					
Transfer to revenue fund	5,076	1,401	1,931	8,408	8,116
Trustee fees	1,395	283	-	1,678	1,556
Capital loss	616	138	-	754	442
	7,087	1,822	1,931	10,840	10,114
BALANCE - end of year	164,732	43,771	136,276	344,779	324,864

The accompanying notes are an integral part of these financial statements

Draft September 29, 2025

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BELMONT-METHUEN-HAVELOCK CEMETERY BOARD TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook.

(a) Basis of Accounting

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

(b) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period and are based on the Board's best information and judgment. Actual results could differ from these estimates.

2. INVESTMENTS

The investments held at the end of the year are recorded at fair value and consist of:

	2024	2023
	\$	\$
Investments held at fair value		
Bond common trust fund	199,313	187,569
Mutual funds	111,104	101,804
	310,417	289,373

3. CARE AND MAINTENANCE FUNDS

The Perpetual Care Fund, administered by the Board, is funded by the sale of cemetery plots. These funds are invested and earnings derived there from are used to perform perpetual care maintenance to the Board's cemeteries. The operations and investments of the Fund are undertaken by the Board in accordance with the regulations of the Cemeteries Act.

The Monument Care Fund, administered by the Board, is funded by the sale of markers and monuments. These funds are invested and earnings derived there from are used to perform maintenance to the markers and monuments in the Board's cemeteries. The operations and investments of the Fund are undertaken by the Board in accordance with the regulations of the Cemeteries Act.

Rockdale Cemetery Fund, administered by the Board, is from a bequest. The principal of this bequest is to be invested with any income earned to be used for a specific area of the Cemetery. If this income is not utilized in that area, it can be used for the maintenance, upkeep and improvement of the entire Rockdale Cemetery.

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council

From: Josh Storey, Supervisor of Parks, Recreation and Facilities

Meeting Date: Tuesday October 7, 2025,

Subject: Request for Tender #PRF-2025-05 - The Stone Hall - Window Replacement.

Purpose:

The purpose of this report is to obtain Council's approval to award #PRF-2025-05 - The Stone Hall - Window Replacement.

Recommendation:

That Council provide approval for staff to award Tender #PRF-2025-05 - The Stone Hall - Window Replacement to Maimaar Construction Inc. in the amount of \$29,510.40 (including non-refundable HST); and further

That this project will be funded from Facilities Capital Reserve.

Background:

The tender for The Stone Hall - Window Replacement, was placed on the Bids&Tenders platform as well as the Township website and social media (Facebook/Instagram) starting on September 4, 2025.

Tenders were received until September 25, 2025, at 11:00 a.m. local time and were opened in the Council Chamber on September 25, 2025, at 11:05 a.m.

In attendance for the opening were; Mayor - Jim Martin, Supervisor of Parks, Recreation and Facilities - Josh Storey, Deputy Treasurer - Kayla Spooner, and Administrative Assistant - Leslie Paradie.

Staff received the following submissions;

Company Name:	Subtotal	HST	Total	Non-Refundable HST	HBM Total
Absolute General Contracting	27,300.00	3,549.00	30,849.00	480.48	27,780.48
Maimaar Construction Inc.	29,000.00	3,770.00	32,770.00	510.40	29,510.40
WD Craftline Inc.	34,687.72	4,509.40	39,197.12	610.50	35,298.22

Rubicon General Contracting Ltd	43,700.00	5,681.00	49,381.00	769.12	44,469.12
Snyder Construction	66,000.00	8,580.00	74,580.00	1,161.60	67,161.60
Roof Tile Management Inc.	112,545.00	14,630.85	127,175.85	1,980.79	114,525.79
Thomas Kanata (Ontario) Inc.	178,263.50	23,174.26	201,437.76	3,137.44	181,400.94

Staff reviewed the submissions for accuracy and completeness. Upon review of the tender submissions and references, it is recommended that Maimaar Construction Inc. be selected as the successful bidder.

Maimaar Construction Inc. has provided a timeframe of approximately 7 weeks (end of November) from award date to completion of project.

In the 2025 budget, there was \$50,000.00 allocated for this project. Including non-refundable HST, the work has come under budget in the amount of \$29,510.40.

Financial Impact:

The financial impact of this report will be taken from the Facilities Capital Reserve in the amount of \$29,510.40 (including non-refundable HST).

Strategic Plan:

Deliverables: 5.0 We meet our mission by accomplishing the following for those we serve:

5.4 – Community Facilities and Recreation

Customers: 4.0 - Our success comes from serving: 4.1 – Residents.

Respectfully submitted by:

Josh Storey

Josh Storey
Supervisor of Parks, Recreation and Facilities

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council

From: Josh Storey, Supervisor of Parks, Recreation and Facilities

Meeting Date: Tuesday, October 7, 2025

Subject: Request for Tender #PRF-2025-04 – HBM Community Centre – Provide and Install a Concrete Pad and Generator

Purpose:

The purpose of this report is to obtain Council's approval to award Tender #PRF-2025-4 – HBM Community Centre – Provide and Install a Concrete Pad and Generator.

Recommendation:

That Council provide approval for staff to award Tender #PRF-2025-04 – HBM Community Centre – Provide and Install a Concrete Pad and Generator to 3949001 Canada Inc. (Geco Industries), in the amount of \$99,266.11 (including non-refundable HST); and

That staff will proceed with the installation of the concrete pad, natural gas line and electrical work upon award of the tender; and

That Council provide approval for staff to proceed with a grant application for the purchase and installation of a generator under the Community Emergency Preparedness Grant through the Ministry of Emergency Preparedness and Response up to maximum amount of \$50,000.00; and

That the purchase and installation of the generator proceed after a funding decision is confirmed in February 2026; and

That if the grant application is unsuccessful, the project will be funded from the Parks Reserve General Ledger Account in the amount of \$99,266.11 (including non-refundable HST); and further

That if the grant application is successful in the amount of \$50,000.00, the project will be funded from the Parks Reserve General Ledger Account in the amount \$49,266.11 (including non-refundable HST).

Background:

The tender for the HBM Community Centre – Provide and Install a Concrete Pad and Generator, was placed on the Bids&Tenders platform as well as the Township website and social media (Facebook/Instagram) starting on August 21, 2025.

Tenders were received until September 18, 2025, at 11:00 a.m. local time and were opened in the Council Chamber on September 18, 2025, at 11:05 a.m.

In attendance for the opening were; Deputy Mayor – Hart Webb, CAO – Bob Angione, Supervisor of Parks, Recreation and Facilities – Josh Storey, Deputy Treasurer – Kayla Spooner, Acting Deputy Clerk - Leah Hutton, and Administrative Assistant – Leslie Paradie.

Staff received the following submissions;

Company Name:	Subtotal	HST	Total	Non-Refundable HST	HBM Total
3949001 Canada Inc.	97,549.25	12,681.40	110,230.65	1,716.86	99,266.11
Iron Equipment	104,132.49	13,537.22	110,230.65	1,832.73	105,965.22
360 PowerON Inc	144,600.00	18,798.00	163,398.00	2,544.96	147,144.96
Mariposa Electric Ltd.	152,471.00	19,821.00	172,292.00	2683.49	155,154.49
Mortlock Construction Inc.	155,161.00	20,170.93	175,331.93	2730.83	157,891.83
Dig Tech Infrastructure	163,790.00	21,292.70	185,082.70	2882.70	166,672.70
MacNamara Fuels, div. of Samuel P. MacNamara Enterprise Limited	185,640.00	24,133.20	209,773.20	3267.26	188,907.26

A late submission was provided to township staff through email. The bidder encountered an issue with their submission and notified staff after the submission deadline. As the submission came in after the deadline, it was unable to be considered (the submission would not have altered the recommendation).

Staff reviewed the submissions for accuracy and completeness. Upon review of the tender submissions and reference checks, it is recommended that 3949001 Canada Inc. (Geco Industries) be selected as the successful bidder.

The Community Emergency Preparedness Grant, through the Ministry of Emergency Preparedness and Response, deadline for applications is on October 28, 2025. Funding decisions will be confirmed in February 2026. If successful, the work must be completed between March and August of 2026.

In order to meet grant application requirements, the generator portion of the project would be completed after grant award date of February 2026.

Financial Impact:

The financial impact of this project is \$99,266.11 (including non-refundable HST) and will be funded from the Parks Reserve.

If staff are successful in the application of the above-mentioned grant in the amount of \$50,000.00, the remaining \$49,266.11 (including non-refundable HST) will be taken from the Parks Reserve.

Strategic Plan:

Deliverables: 5.0 We meet our mission by accomplishing the following for those we serve:

5.4 – Community Facilities and Recreation

Customers: 4.0 - Our success comes from serving: 4.1 - Residents

Respectfully submitted by:

Josh Storey

Josh Storey
Supervisor of Parks, Recreation and Facilities

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Lionel Towns, Treasurer
Meeting Date: October 7, 2025
Subject: 2026 Insurance Coverage Policy Renewal

Purpose:

A report to provide Council with renewal information for our 2026 insurance coverage through Marsh Canada Ltd., and to provide additional options with respect to our coverage deductible for 2026.

Recommendation:

That Council approve the Insurance and Risk Management Renewal premium quote from Marsh Canada Ltd., in the amount of \$212,329, which includes non-recoverable provincial sales tax, (16%, or \$40,748, decrease from 2025); and

That the Tax Rate Stabilization Reserve (\$150,000) and the Strategic and Legislated Initiatives Reserve (\$100,000) be amalgamated into a new Insurance Reserve, and that the \$40,748 decrease in 2026 premiums be allocated to this reserve, creating an initial balance of \$290,748.

Background:

Market for Municipal Insurance Coverage

Municipalities have, for many years, raised concerns about the limited number of participants in the municipal insurance market and the challenges this creates for insurance procurement and pricing. The consolidation of several major municipal insurance providers (In 2019, Intact Public Entities (IPE) acquired the Frank Cowan Company and The Guarantee Company of North America, while Marsh acquired JLT), has led to fewer participants in the municipal space. In addition, cyber coverage has been removed, reduced, or has significantly increased in cost if it is available to municipalities.

In the Spring of 2022, AMO and Ontario formed a Technical Working Group (TWG) to provide for an inter-governmental dialogue on municipal insurance costs, coverage, and liability issues. This TWG heard that there were four major municipal insurance providers in Ontario: IPE, which is a Managing General Agent (MGA), as well as Marsh, Aon, and BFL, which are insurance brokers. Each provider works with their own set of insurance carriers (known as “insurers” or “markets”). Insurers control their own underwriting and claims management. MGAs have delegated authority to conduct these activities on their behalf. In contrast, brokers have delegated underwriting or claims management authority on behalf of insurers but may have exclusive agreements to work with specific insurers. Insurance providers cannot access other providers’ partner markets due to exclusive agreements in certain jurisdictions, which may further limit competition.

Insurance industry participants in the TWG also suggested that the long-term nature, scale, expense, and unpredictability of claims can deter insurance companies from entering the municipal market or from providing certain lines of coverage. The TWG also concluded that the traditional insurance business model is itself a form of “risk pooling,” as it involves the redistribution of purchasers’ risk across a larger portfolio; to some extent, costs for individual losses are borne by everyone in the market.

Insurance providers have observed that municipalities are uniquely challenging to insure because of their scale, size, and complexity. Municipalities provide an extensive range of services, have large property schedules, and operate unique vehicle fleets. As Ontario’s municipalities grow, in assessment and operational complexity, the corresponding increases in their asset values and infrastructure costs further broaden their risk profile. While some municipalities have responded to these pressures by issuing requests for quotes, insurance providers have expressed that they prefer working with municipalities who intend to build long-term relationships and can demonstrate that risk management is important to them. The report issued by the TWG also suggested that insurance providers that are willing to absorb the outlying losses of a municipality with whom they have a long-term relationship do so because they are familiar with the municipality’s risk profile and can assist in mitigating other or future exposures.

The Role of Insurance Market Cycles

The commercial insurance market for municipalities is cyclical, and it responds to the pressures created by existing market conditions and profitability. “Hard market” conditions include more stringent underwriting, less capacity, higher deductibles, and

higher premiums and can result in insurers exiting areas of coverage provision. “Soft market” conditions include competitive pricing, higher market capacity, lower deductibles, greater risk appetite, and higher coverage limits with fewer conditions.

Economic and environmental events elsewhere in the world (e.g., inflation; supply chain disruptions; severe weather events which cause significant losses), can have systemic effects on market capacity, pricing, and profitability. Many of these events are outside of municipal and provincial control but affect insurers’ books of business. Market cycles are becoming prolonged; Hard and soft market cycles used to last approximately three to five years, but the most recent soft market lasted for over 10 years. This extended soft market prior to 2017 may have encouraged municipalities to regularly canvass the market for better pricing. This “highly competitive business environment” was cited by a provider (OMEX) as one of the reasons it suspended underwriting as of January 1, 2017.

Following large losses in the mid to late 2010s, the current hard market developed to rectify this “historically low” pricing. Key global insurers began seeking targeted rate increases by lines of business, which resulted in fewer participants in the marketplace (i.e., lower market capacity). Although there are signs that new insurance capacity is re-entering the global market, capacity in some lines of coverage remains low, especially for municipalities.

In discussions with our insurer, Marsh, there are some early signs that the insurance market has softened from the historically hard market of the past five years during which the ability of brokers to obtain alternate quotes from insurers was negligible, with little to no capacity for the municipal class, which lead to soaring premiums.

Creation of Municipal Benchmarking Group for Insurance Costs

HBM staff, during the past three months, gathered input from Ontario municipalities with the view to creating an informal benchmarking group to better understand insurance costs trends, and how this specific expense related to other municipal statistics. The number of respondents, in the first year of the survey collection, was twenty-one. The following statistics, comparing where HBM’s insurance premiums ranked, compared to other municipalities, were extracted from our database for 2025:

- Population (per person – 31% below average, 21% below median)
- Households (per household – 32% below average, 7% below median)
- Net Tax Levy (per dollar of net tax levy – 30% below average, 23% below median)

These results illustrate that HBM's insurance costs are consistently low, compared to other respondents, across the three metrics. This could be due to many factors including:

- Reasonable claims history for HBM
- Our maintenance of a long-term association with an insurance broker/provider
- Low growth in the value of municipal assets covered (the addition of assets increases potential liability and insurance rates)
- Consistency in the services provided to HBM taxpayers (additional services provided to residents could raise municipal liability)

HBM Historical Insurance Premiums

HBM's insurance premiums, from 2019 through 2026, are shown in the following chart.

HBM Historical Insurance Premiums								
	2019	2020	2021	2022	2023	2024	2025	2026
Municipal Liability (including Cyber)	47,121	48,748	54,321	60,707	70,182	87,953	108,916	107,278
Automobile	15,210	15,210	15,809	16,427	19,488	20,815	20,125	20,781
Property	67,650	70,356	84,723	88,773	97,796	105,371	120,138	80,617
Crime	1,080	1,080	1,080	1,350	1,350	1,350	1,350	810
Councillors Accident	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Volunteer Accident	810	810	810	810	810	810	810	810
Critical Illness	922	875	875	350	674	674	674	674
Total Premiums	133,857	138,143	158,682	169,481	191,364	218,037	253,077	212,034
Overall Percentage Change		3.2%	14.9%	6.8%	12.9%	13.9%	16.1%	-16.2%

Financial Impact:

The quoted 2026 insurance premium total of \$212,329 from March Canada represents a 16% decrease in our municipal wide insurance costs (\$40,748).

While it is possible that the municipal insurance market is entering a phase of lower premium increases, this period would undoubtedly be followed by a “hardening” of the

market. To prepare for this stage, it is recommended that the Tax Rate Stabilization Reserve (\$150,000) and the Strategic and Legislated Initiatives Reserve (\$100,000) be amalgamated into a new Reserve (Insurance Reserve) and that the \$40,748 decrease in 2026 premiums be allocated to this reserve as well, creating an initial balance of \$290,748. The funds in this reserve would be able to offset an extended average yearly increase of \$48,000, over a six-year period, and avoid any tax rate impact related to insurance expenses.

Summary:

The market for supplying and purchasing municipal insurance has been challenging for several years, resulting in less supplier competition and escalating premiums. Through maintaining a low level of claims, developing a long-term relationship with our broker, prudent marketing of our business to insurance providers, and the maintenance of consistent levels of municipal assets and services, HBM experienced insurance cost increases that have been significantly lower than the average faced by other municipalities. There is also evidence that the insurance market is softening which may indicate a coming period of more reasonable premium increases. However, staff feel that it would be prudent to plan for the inevitable period of higher market premiums by creating a dedicated insurance reserve to eliminate any related impact to HBM's tax rates.

Strategic Plan Alignment:

Value: Transparency

4.1.0 Residents: Value for tax dollars

3.1.1 Support of keeping taxation increase relative to inflation

1.2.1 Contractor (Supplier) Relationship

Respectfully Submitted by:

Lionel Towns

Lionel Towns, Treasurer

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council

From: Shari Gottschalk, Economic Development Officer

Meeting Date: October 7, 2025

Subject: **2025 Volunteer Fair Follow Up Report**

PURPOSE:

The purpose of this report is to provide Council with a follow up to the approved inaugural 2025 Volunteer Fair event.

RECOMMENDATION:

Based on the very positive response of participating community groups, staff recommends Council approve a 2026 Volunteer Fair event tentatively scheduled for Wednesday, April 8, 2026. Location to be determined.

BACKGROUND:

HBM Township held its inaugural Volunteer Fair at the Lions Hall on April 9, 2025, delayed one-week due to the ice storm and aftermath. We had aimed to have twelve (12) participating groups and achieved fifteen (15) local community organizations and one (1) national non-profit group participation. See attached 2025 Volunteer Fair Community Group Participation for full listing.

There were 25 event attendees and 9 people reported to be interested in volunteering, as well as two (2) referrals to Ptbo TRAILS ATV Club who were not in attendance. Fifty percent (50%) of community groups participated in a Job Fair survey with a reported 75% "Very Productive" and 25% "Somewhat Productive" event satisfaction. See 2025 Volunteer Fair Survey Findings for full survey results and detailed responses.

The Volunteer Peterborough group was on hand to introduce their "Meet Your Match" online application to our local community groups and interested volunteer base. They committed to coordinating with local high schools (Norwood, Campbellford, and Thomas A Stewart) including arranging for student transportation. The protracted nature of the ice storm was a detractor, and student transportation didn't materialize resulting in low attendance. To be clear, there were no high school students in attendance.

A key event benefit was having a representative of each community organization present to the larger group with each person touching on the following:

- Organization background and mission
- Fundraising objectives
- Volunteer needs and goals
- Planned 2025 events

The shared group engagement exercise proved to be a beneficial for all. Many participants were meeting one another for the first time and had very limited community group knowledge even despite their extensive community volunteer backgrounds.

FINANCIAL IMPACT:

A \$150 hall cleaning fee and \$47.67 for snacks and refreshments applied under the 2025 Economic Development budget.

STRATEGIC PLAN ALIGNMENT:

- To bolster community attractiveness, promote community volunteer organizations, community-based events and activities marketing HBM Township as a vibrant, naturally beautiful, welcoming community with a high quality of life.
- Promote volunteerism and encouraging residents to be involved in shaping their community fostering a sense of ownership and pride while contributing to the overall resilience of the community.

ATTACHMENTS:

- 2025 Volunteer Fair Community Group Participation
- Event Photos
- 2025 Volunteer Fair Survey Findings

Respectfully submitted by:

A handwritten signature in black ink, appearing to read 'Shari Gottschalk', written in a cursive style.

Shari Gottschalk
Economic Development Officer
Township of Havelock-Belmont-Methuen

HBM VOLUNTEER FAIR

Registered Groups

Last Edited: Apr. 14, 2025

No.	Volunteer Community Group Name	APR. 9/25
1	Volunteer Ptbo	✓
2	Havelock Lions Club	✓
3	Havelock Seniors Centre	✓
4	Community Care	✓
5	Belmont Women's Institute	✓
6	Havelock Farmers Market	✓
7	Havelock RAIL publication	✓
8	Belmont-Methuen Havelock Historical Society	✓
9	Cordova Mines Recreation Assn	✓
10	Havelock Figure Skating Club	✓
11	Norwood Hospice	✓
12	Havelock Minor Hockey	✓
13	HBM Youth Committee	✓
14	Celebrate Havelock Committee	✓
15	Habitat For Humanity	✓
16	Alzheimer's Sociey	✓



2025 HBM VOLUNTEER FAIR

Survey Responses – April 9, 2025

Responses Overview

Active

Responses

8



Average Time

02:26



Duration

0

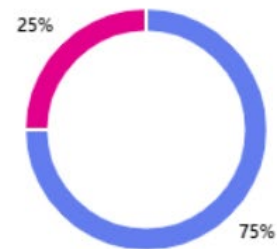
Days



1. Overall, how productive do you think the Volunteer Fair was?

[More details](#)

- Very productive 6
- Somewhat productive 2
- Neither productive nor unproductive 0
- Somewhat unproductive 0
- Very unproductive 0



2. How many volunteers visited your booth?

8 Responses

ID ↑	Name	Responses
1	anonymous	I didn't have a booth.
2	anonymous	13
3	anonymous	7
4	anonymous	25
5	anonymous	8
6	anonymous	8
7	anonymous	6
8	anonymous	2 interested about information

3. How many volunteers signed up?

8 Responses

ID ↑	Name	Responses
1	anonymous	I'm a volunteer
2	anonymous	To be determined
3	anonymous	0
4	anonymous	2+
5	anonymous	0 but many took pamphlets
6	anonymous	5
7	anonymous	1
8	anonymous	0

3. How many volunteers signed up?

8 Responses

ID ↑	Name	Responses
1	anonymous	I'm a volunteer
2	anonymous	To be determined
3	anonymous	0
4	anonymous	2+
5	anonymous	0 but many took pamphlets
6	anonymous	5
7	anonymous	1
8	anonymous	0

4. How did you find out about the Volunteer Fair?

8 Responses

ID ↑	Name	Responses
1	anonymous	Township Facebook and Eyes on Havelock Facebook
2	anonymous	Email from Shari G
3	anonymous	Facebook
4	anonymous	Shari
5	anonymous	We are Volunteer Peterborough.
6	anonymous	Sheri
7	anonymous	Shari Gottschalk - HBM Township
8	anonymous	Genevieve Ramage

5. How can we make the process easier for next year? What can we do to improve?

7 Responses

ID ↑	Name	Responses
1	anonymous	Have people at the door to welcome people would be nice. The Town Hall table was right there so maybe someone from the township.
2	anonymous	More people
3	anonymous	Better advertising
4	anonymous	More notice to the community and hype it up.
5	anonymous	It was awesome!
6	anonymous	The only thing I think that needed improvement was maybe getting the word out more. Maybe signs around town. The process was great.
7	anonymous	I think the weather (ice storm) and scheduling afterward was a big influence to the turn out.

6. How did you like the format of the event? What about the event time?

8 Responses

ID ↑	Name	Responses
1	anonymous	Great for both
2	anonymous	Timing and layout worked, but it would be nice to have more room between tables. Just to make it easier to get in and out.
3	anonymous	Yes!
4	anonymous	Good
5	anonymous	No notes.
6	anonymous	Loved the format
7	anonymous	Love the format, great layout. The event time was okay wondering if it was earlier in the day maybe some high schools could have come.
8	anonymous	Everything was good.

7. Did you get what you were seeking from this fair? Was there added value?

8 Responses

ID ↑	Name	Responses
1	anonymous	Yes, I signed up to volunteer
2	anonymous	Yes! We made 5 contacts.
3	anonymous	Yes
4	anonymous	Yes
5	anonymous	Yes
6	anonymous	Yes
7	anonymous	I really enjoyed it. It was great getting to speak to the other community groups for future collaboration.
8	anonymous	Too bad more interested people didn't show. Great community!

8. Please share any comments or suggestions here.

6 Responses

ID ↑	Name	Responses
1	anonymous	Amazing work!
2	anonymous	Well done!
3	anonymous	More advertising
4	anonymous	Great opportunity to meet the other organizations
5	anonymous	Thank you
6	anonymous	Great event, looking forward to attending another in the future.

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Peter Lauesen, Manager of Public Works
Meeting Date: October 7, 2025
Subject: Updated Curbside and Depot Fees

Purpose:

The purpose of this report is to update the Township of Havelock-Belmont-Methuen Curbside and Depot Fees.

Recommendation:

That Council approves the fees for the 6th Line Transfer Station Weigh Scale be adjusted to the following:

- All vehicles entering 6th Line Transfer station with garbage must cross the scale.
- A minimum of five dollars and fifty cents (\$5.50) shall be charged for crossing the scale with untagged waste weighing 32 kilograms or less.
- A maximum two (2) tagged bag limit weighing 32 kilograms or less will be permitted across the scale at no additional charge.
- All vehicles with three (3) bags or more, or with loose or bulk items weighing over 32 kilograms, shall be weighed and charged at a rate of \$165.00 per tonne; and

That a single bag-tag shall be charged at a rate of two dollars and seventy-five cents (\$2.75); and

That the updated fees be implemented beginning on January 2, 2026; and further

That the Waste Management Fees By-law be adopted in the By-law section of the agenda.

Background:

A by-law to establish tipping fees at the Havelock-Belmont-Methuen landfill and transfer station sites was last passed in 2010. Since then, there has been many changes to the Townships waste management programs.

In July 2022 the new scale at the 6th Line Transfer Station was installed and operational. A previous report was brought to Council June 21, 2022, to establish new tipping fees. The following resolution was passed,

Whereas the 6th Line Transfer Station Weigh Scale will be operational in July of 2022; and

Whereas setting appropriate tipping fees is important to cover costs associated with managing waste materials and to provide a mechanism to create accountability for waste created; and

Whereas fees should also be established to be in line with adjacent municipalities in order to minimize unauthorized cross boundary disposal of wastes;

Be It Resolved That the following fees are hereby established for the 6th Line Transfer Station Weigh Scale:

- *Minimum charge of \$4.00 for crossing the scale with waste weighing 32 kilograms or less;*
 - *Tipping Fee of \$125.00 per tonne for waste weighing over 32 kilograms;*
 - *A two-bag limit will be accepted (\$2.00 per bag tag) without crossing the scale.*
- Carried.*

As of April 1, 2024, the County of Peterborough adjusted tipping fees for all County landfill sites. To reflect those changes the rates for the Township of Havelock-Belmont-Methuen will be changed to the following,

- A single bag-tag shall be charged at a rate of two dollars and seventy-five cents (\$2.75).
- All vehicles entering 6th Line Transfer station with garbage must cross the scale.
- A minimum of five dollars and fifty cents (\$5.50) shall be charged for crossing the scale with untagged waste weighing 32 kilograms or less.
- A maximum two (2) tagged bag limit weighing 32 kilograms or less will be permitted across the scale at no additional charge.
- All vehicles with three (3) bags or more, or with loose or bulk items weighing over 32 kilograms, shall be weighed and charged at a rate of \$165.00 per tonne.

Financial Impact:

There is no financial impact as a result of this report.

Strategic Plan:

Customers: Section 4.1

Partnership Development: Section 1.2.2 & 1.2.3

Respectfully submitted by:

Peter Lauesen

Peter Lauesen - CRS
Manager of Public Works

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Ray Haines, Fire Chief
Meeting Date: October 7, 2025
Subject: Fire Ban and Fire Rating Procedure and Criteria

PURPOSE

The purpose of this report is to provide information regarding a Fire Ban in the Township of Havelock-Belmont-Methuen.

RECOMMENDATION:

THAT Council receive the report for informational purposes and possibly provide direction moving forward.

BACKGROUND:

At the council meeting held on September 2, 2025, Councilor Doherty asked for a report regarding the Fire Ban.

The following questions were asked;

1) The procedure and criteria used for establishing a Fire Ban.

- MNR Forest Fire Interactive Map, this report comes every day during the fire season, April 1st to October 31st, this report provides the indices for fire spread, there are currently 130 weather monitoring stations across Ontario.
- Regular communication with all Peterborough County Fire Chiefs to maintain visibility on what other Townships are doing including discussions that cover weather impacts
- Ptbo Cnty Fire Chiefs work very well together, always collaborating on decisions that work best for all Townships impacted as we all have cross-border agreements. This also pertains to many other critical matters, e.g. EOETA, Mutual Aid, Dispatching, Paging.....

- And of course, the weather forecast and conditions impacting HBM Township are also always a factor and considered.

2) *The current by-law that provides authority and is used for guidance regarding the establishment of a Fire Ban.*

- Currently, HBM does not have a stand-alone By-Law that pertains to a Fire Ban only. I did contact all other Ptbo Cnty Fire Chiefs, and **NO** other Township in Ptbo Cnty has such a By-Law for Fire Bans only, however, **ALL** Twps including HBM have Open Air Burning By-Laws that refer to a Burn Ban.

3) *The fire rating signs e.g. why were they changed?*

- The signs were changed, because the old signs were broken and faded.
- MNR have updated the colours of the Fire Danger Rating scale, the newly installed signs now match the MNR colours, as well as having a burn ban indicator.
- See attached A

4) *Who is responsible for establishing a fire ban on MNR/Crown land that is located within HBM?*

- If the HBM Townships Fire Chief puts a fire ban on, this will include Crown Land in HBM Township, however under the FFPA small fires are allowed for cooking and warmth.
- If the MNR mandates a Fire Restriction, they are responsible for any fires on Crown Land with in HBM Township.
- See attached B

Council appoints a Fire Chief, as well as the level of service provided, therefore this gives the Fire Chief ~~the~~ authority under the Municipal Act to act accordingly. In addition, the FPPA (Fire Prevention and Protection Act) states that we need to regulate these things that could potentially harm the health and safety of our residents. Since the council decision was made to have a fire department, they therefore needed to have a dedicated person in place and based on that appointed person's expertise and extensive knowledge on - we defer to the "Fire Chief" to decide best course of action with respect to the "setting of fires".

In addition, under the Fire Code, section 2.4.4.4.(1) open air burning shall not take place unless it has been **Approved** (definition; **Approved** meaning by the Fire Chief) and therefore giving the Fire Chief which was appointed by Council the authority to regulate Open Air/Fire Bans.

FINANCIAL IMPACT:

At this time, there are no financial impact on 2025 budget figures.

Submitted by:



Ray Haines,
Fire Chief

Attachment.

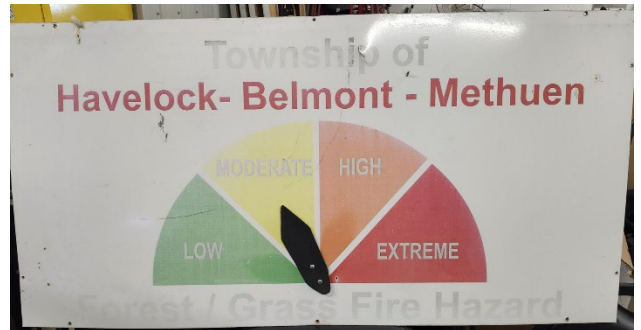
Attachment A – Fire Ban Signs
Attachment B – MNR Fire Rating/Fire Restriction

Reference To.

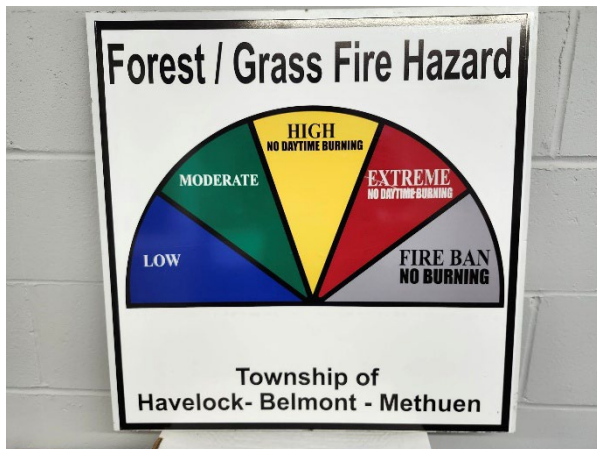
FPPA
FFPA
Ontario Fire Code
Peterborough County Fire Chief

Attachment A

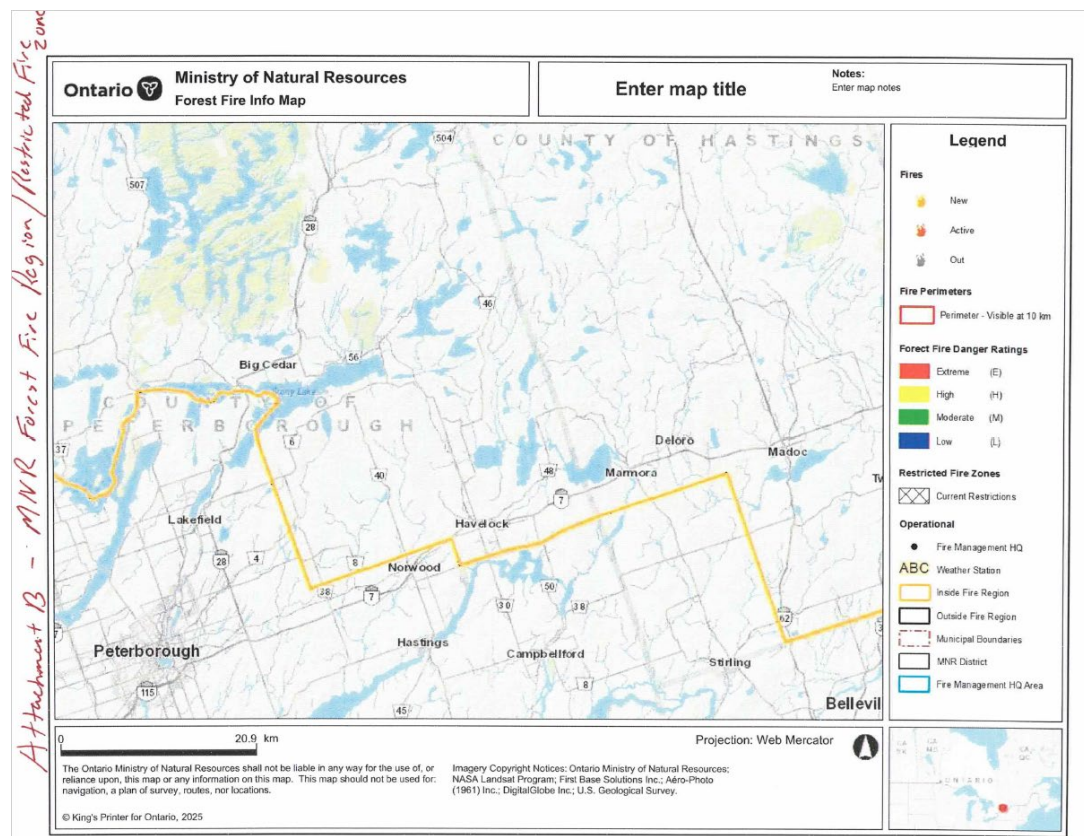
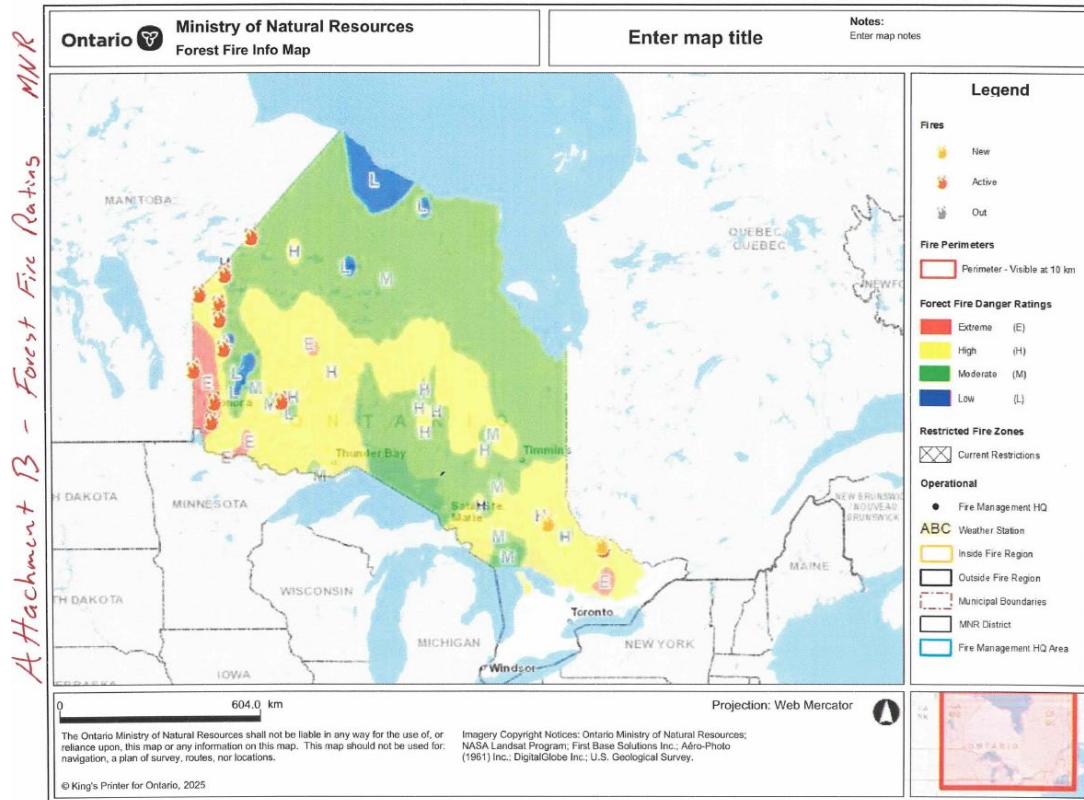
Old Signs – Old MNR Colours



New Signs – New MNR Colours



Attachment B



TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council

From: Bob Angione, Chief Administrative Officer/Clerk

Meeting Date: October 7, 2025

Subject: Community Grant Application

Purpose:

The purpose of this report is to present, for the consideration of Council, the first application to the Community Grant program for the year 2025.

Recommendation:

That the application to the Community Grant Program received from the School Council of the Havelock Belmont Public School be approved for expenses associated with the Year-End School Fun Fair.

Background:

The Community Grant Program has been established to assist with community development initiatives that help to promote the vibrancy and community spirit of the Township of Havelock-Belmont-Methuen. Funding is intended to support projects and groups that help to ensure that the Township of Havelock-Belmont-Methuen is an active and energetic community that is welcoming to all.

The Community Grant Program provides up to \$1,000.00 per applicant. Projects are funded up to a maximum of \$1,000.00 on a 50-50 matching basis whereby half of the project is funded by the applicant and half is funded by the Township.

The current application from the School Council of the Havelock Belmont Public School has been submitted for the expenses associated with the the Year-End School Fun Fair.

This is the first Community Grant Application to be received in 2025.

All required information has been submitted.

Financial Impact:

The financial impact is \$1,000.00 as per the policy.

Strategic Plan Alignment:

1.2.3 Collaboration Within HBM.

Attachments:

1. Application Letter.

Respectfully submitted by:

Bob Angione

Bob Angione
Chief Administrative Officer/Clerk

Re: Community Grant Program

To Mayor Jim Martin and Members of Council:

The School Council at Havelock Belmont Public School is a volunteer group of local parents and community members. Our members include co-chair Kat Kinzinger, Co-Chair Ashely Hill, Treasurer Lisa Sperling, Secretary Kaela Wingrove, Fundraising Megan Hamilton, Lindsay Frater.

Our main goal is to support the school by creating various opportunities that enhance school culture, which in turn grows the greater Havelock community, helping build strong support and connection. We ensure our opportunities are equitable and inclusive for our school population, assisting in eliminating various barriers experienced by members of the HBM community face. Our funds are raised through multiple events initiated by our Council members. These funds allow us to support sending our students on excursions and purchasing gym and outdoor equipment and other school materials. Other opportunities we provide for our student community include a festive feast, which provides a lovely holiday meal before winter break, pasta lunches, and pancake breakfasts.

The School Council loves having the opportunity to bring our entire school community together for our year-end event. The Fun Fair is an exciting time for our students, families, staff and community members to come together after school hours and engage in various activities. Activities include but are not limited to inflatable bounce castles, obstacle courses, and games. Seeing students and their families having fun every year demonstrates the uplifting spirit of the HBM community. It is a time when we get to provide joy to our students before they begin their summer vacation. The summer break is an enjoyable time for our students; however, this can also bring uncertainty, unpredictability, and loss of routines and structure to our most vulnerable student population. Allowing staff and families to connect promotes community and an opportunity to spend valuable time together in a stress-free environment, creating positivity and optimism for our community.

With difficult financial times for our community, our fundraisers have not been as plentiful as in previous years. Our current financial standing is approximately \$3800.00. School Council members hope that we can have support from the Community Grant Program to keep the fun fair as vibrant of an event as previous years have shown. We hope to obtain the maximum \$1000.00 possible on a 50-50 matching basis. Financial support will allow us to maintain our other funded commitments, such as class trips, and continue to provide an energetic year-end school celebration for our community.

Thank you so much for your time and consideration.

Kat Kinzinger

Co-Chair

Havelock Belmont Public School, School Council

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Bob Angione, Chief Administrative Officer/Clerk
Meeting Date: October 7, 2025
Subject: Licence Agreement – Historical Society

Purpose:

The purpose of this report is to present for Council adoption a Licence Agreement with the Belmont-Methuen and Havelock Historical Society pertaining to the use of space in the lower level of the Havelock Library located at 13 Quebec Street.

Recommendation:

That the Licence Agreement with the Belmont-Methuen and Havelock Historical Society pertaining to the use of space in the lower level of the Havelock Library located at 13 Quebec Street is hereby approved.

Background:

At the Open Session Council meeting held on January 14, 2025 the following motion was passed:

R-037-25 Moved by Councillor Flagler
 Seconded by Councillor Doherty

That the Historical Society be granted exclusive use of the library basement for six months as per the written request dated September 17, 2024 in order to catalogue and inventory all of their historical artifacts.

Carried.

The six-month time period for the cataloguing of the historical artifacts expired on July 15, 2025. The Belmont-Methuen and Havelock Historical Society has continued to occupy the space at 13 Quebec Street as an alternate location has not yet been secured.

The Tender for the fire separation repair in the lower level of the library was approved at the Open Session Council Meeting held on September 16, 2025 via the following resolution:

R-418-25 Moved by Deputy Mayor Webb
 Seconded by Councillor Doherty

That Council provides approval for staff to award Tender #PRF-2025-02 - Havelock Library – Fire Separations and Fire Stops to SAWW Developments Ltd. in the amount of \$49,150.08 (including non-refundable HST); and

That this project will be funded from the Administration Reserve General Ledger Account; and further

That staff is to contact SAWW Developments Ltd. to establish a start date of October 15, 2025 and timeframe for completion of this project.

Carried.

As of the writing of this report, the contractor has attended a site visit and was preparing to commence the repair work.

Staff has been working with the Historical Society and the contractor to ensure safety during the repair period. The Historical Society has cooperated, and precautions have been taken to ensure safety and protect the historical artifacts during the repair period.

The Township's Liability Insurance Provider has confirmed that the Township's policy does insure the municipality if there were a claim that arose due to the use of the lower library space by the Historical Society. The municipal policy does not insure the Historical Society or any of their artifacts. The Historical Society is currently pursuing a quotation for insurance.

Article 7 of the Licence Agreement indicates that the Historical Society is using the premises at its own risk and releases the Township from all claims, damages, or losses arising from its use of the premises. The Licence Agreement has been signed by the Historical Society and is attached to this report.

Financial Impact:

There is no financial impact to approving the Licence Agreement with the Belmont-Methuen and Havelock Historical Society.

In Consultation With:

Josh Storey, Supervisor of Parks, Recreation and Facilities

Strategic Plan Alignment:

1.2.3 Collaboration Within HBM.

Attachment(s):

1. Licence Agreement with the Belmont-Methuen and Havelock Historical Society.

Respectfully Submitted:

Bob Angione

Bob Angione
Chief Administrative Officer/Clerk

Licence Agreement

This Agreement (this "**Agreement**") dated the 1st day of October, 2025.

BETWEEN:

THE CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN
(hereinafter called the "**Licensor**"),

- and -

BELMONT-METHUEN AND HAVELOCK HISTORICAL SOCIETY
(hereinafter called the "**Licensee**"),

WHEREAS the Licensor and Licensee have agreed that the Licensee may use the portion of the Licensor's lands and premises described in this Agreement for the purpose, during the time, and on the terms and conditions set out in this Agreement.

NOW THEREFORE in consideration of the mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties covenant and agree as follows:

1. Grant of Licence

The Licensor grants to the Licensee a personal, non-exclusive licence to occupy and use the portion of the Licensor's property described in Schedule "A" (the "Premises") for the purposes of collecting, preserving and displaying historical materials (the "Permitted Use") including the common areas in the building known as 13 Quebec Street. This Agreement does not create a lease or any other interest in land.

2. Term and Termination

This Agreement shall commence on January 15, 2025 and continue until terminated by either party upon thirty (30) days' prior written notice.

3. Licence Fee and Insurance

No licence fee shall be payable under this Agreement. The Licenser shall have no obligation to provide insurance coverage for the Licensee, and the Licensee shall be solely responsible for insuring its own property and activities on the Premises.

4. Use of the Premises

The Licensee shall:

- a) Use the Premises solely for the Permitted Use;
- b) Keep the Premises clean, safe, and orderly;
- c) Comply with all applicable laws, regulations, and Licenser rules; and
- d) Not store or use hazardous substances on the Premises of the property.

5. Licenser's Rights

The Licenser retains the right to enter the Premises at any time to inspect, maintain, repair, renovate, or alter the Premises or any part of the property, including the common areas. The Licenser may temporarily or permanently close or reconfigure portions of the Premises, common areas, other portions of the property or access thereto, without compensation or liability to the Licensee.

6. Condition and Surrender of Premises

Upon termination of this Agreement, the Licensee shall remove its property from the Premises and deliver the Premises to the Licenser in good condition, reasonable wear and tear excepted.

7. Release and Indemnity

The Licensee uses the Premises at its own risk and releases the Licenser from all claims, damages or losses arising from its use of the Premises or the use of its invitees. The Licenser shall not be liable for any damage to property in the Premises, including the Licensee's property and property being housed by the Licensee, or injury to the Licensee's employees, volunteers or visitors, regardless of how such damage or injury occurs, and even if such damage or injury occurs as a result of the negligence or wilful misconduct of the Licenser. The Licensee shall indemnify and hold harmless the Licenser from any claims arising from the Licensee's use of the Premises and surrounding property.

8. Notices

All notices under this Agreement shall be in writing and delivered personally, by courier, or by email to the addresses set out below (or as otherwise designated in writing):

Licensors:

Bob Angione, Chief Administrative Officer and Municipal Clerk
Township of Havelock-Belmont-Methuen
1 Ottawa Street East
Havelock ON K0L 1Z0
Email: bangione@hbmtp.ca

Licensee: [Address / Email]

Diane Mack, President
Marg Harris, Secretary
Belmont-Methuen and Havelock Historical Society
13 Quebec Street
Havelock ON K0L 1Z0
Email: bmhhistorical@gmail.com

9. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

10. Entire Agreement

This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations or understandings regarding the Premises.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date written above.

THE CORPORATION OF THE
TOWNSHIP OF HAVELOCK-BELMONT-
METHUEN

Signature: _____

Name: Jim Martin

Title: Mayor

Signature: _____

Name: Bob Angione

Title: Chief Administrative Officer/Clerk

Witness:

Signature _____

Date:

BELMONT-METHUEN AND HAVELOCK
HISTORICAL SOCIETY

Signature: *Diane Mack*

Name: Diane Mack

Title: President

Signature: *Marg Harris*

Name: Marg Harris

Title: Secretary

Witness:

Signature *Susan Taylor*

Date: *October 1, 2025*

SCHEDULE A

[Premises/Property]

Lower Level (basement) of Havelock-Belmont-Methuen Public Library located at 13 Quebec Street in Havelock, Ontario K0L 1Z0

Legal Description:

PL 14 PT LOTS 243 244 & 215 SHOWN AS 45R3703 PARTS 1 2 & 3 IRREG
0.22AC 66.04FR 137.15D

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council

From: Bob Angione, Chief Administrative Officer/Clerk

Meeting Date: October 7, 2025

Subject: Repairs to Old Town Hall (1 Mathison Street West)

Purpose:

The purpose of this report is to present a timeline for repairs to the Old Town Hall building located at 1 Mathison Street West and obtain Council approval to refer this matter to the 2026 budget deliberations.

Recommendation:

That the preliminary cost estimate and timeline for repairs to the Old Town Hall building located at 1 Mathison Street West as presented by Unity Design be referred to the 2026 budget deliberations.

Background:

At the Open Session Council meeting held on July 8, 2025 the following motion was passed:

R-336-25 Moved by Councillor Clement
Seconded by Deputy Mayor Webb

Whereas Council passed Resolution Number R-122-25 at the Open Session Council Meeting held on March 7, 2025 that authorized an assessment of Old Town Hall to be undertaken in order to ascertain remediation directives to meet current regulations and identify total costs involved; and

Whereas the Condition Survey Report for Structural Inspection has been completed by Boci Engineering Inc.; and

Whereas page 6 of the Condition Survey Report for Structural Inspection identifies “immediate repairs that should be addressed as soon as possible” while noting that there is no risk to public safety; and

Whereas costing for the immediate repairs as well as the mezzanine has now been obtained;

Be It Resolved That staff is hereby authorized to proceed with the abatement of the bird droppings, the immediate structural repairs, and the completion of the mezzanine glass railing system prior to the re-opening of the Old Town Hall for use by the general public; and further

That the associated costs of the Attic Bird Droppings Abatement in the amount of \$35,000.00 not including HST, and the Mezzanine Glass Railing System in the amount of \$25,220.00 plus HST, and the cost of the structural engineer (Boci Engineering Inc.) to design and prepare structural drawings for roof joist reinforcing in the amount of \$10,125.00 plus HST for a total of \$70,345.00 be expended from either the Ontario Municipal Partnership Fund (OMPF) Reserve account or the Administration Reserve account; and further

That a costing for the immediate structural repairs be obtained following the issuance of the engineered drawings for the roof joist reinforcing.

Carried

Further to Resolution Number R-336-25, Mortlock Construction has been on-boarded in the role of Construction Manager for this project. The engineered drawings have now been obtained, and the tendering process has begun.

Tenders have been issued for the bird droppings abatement and the mezzanine repair. Tenders for the biohazard cleaning and attic insulating are scheduled to close at 2:00 p.m. on October 7, 2025. A site meeting for interested bidders was held on Wednesday, September 30, 2025 for this tender.

Tenders for the mezzanine repair are scheduled to close at 2:00 p.m. on October 9, 2025.

Attached to this report is a preliminary financial estimate and timeline summary as provided by Unity Design. The total order-of-magnitude cost is \$1,699,273.73 not including HST. This total includes a 10% contingency fee. The total is \$1,828,418.54 including the non-recoverable HST. The total is \$1,974,692.02 including the 8% design fee.

It is important to note that an order of magnitude cost estimate is a rough, preliminary estimate of a project's cost made early in the project's life cycle, using limited information to provide a high-level, ballpark figure to assess financial feasibility. Typically, order of magnitude costing is a broad estimate, used for initial screening, strategic planning, and deciding if a project is worth pursuing further before significant resources are committed.

If no items on the timeline were completed concurrently and all items were completed sequentially as presented this project would be completed in 72 months or exactly 6 years.

The construction cost differential between the third quarter of 2025 and the third quarter of 2029, which is the longest period currently available on the Construction Cost Calculator,

projects a 24.7% cost increase as per the Construction Cost Calculator of Rider Levett Bucknall (RLB). RLB provides current market trends to construction professionals to allow construction firms to keep up to date with current market trends. Clients are provided with all of the market information they need to assist in making informed and successful project decisions. Based on the 24.7% cost increase as per the Construction Cost Calculator the total project cost could be \$2,462,440.94 to 2029. Based on a four-year budget timeline this total would result in a budget amount of \$615,610.24 per budget year for the next four years.

Financial Impact:

Based on a four-year budget timeline the total repair costs would result in a budget amount of \$615,610.24 per budget year for the next four years.

The projected year-end balance in the Facilities Reserve is \$48,145.00 for 2025. There are two options for funding this long-term project.

Funding this project through the Reserves would require a contribution of \$615,000.00 per year in the operating budget or the equivalent of a 7.7% increase in tax rates.

Borrowing \$2,462,440.94 is the second option. Utilizing an amortization debenture and assuming a 25-year period with semi-annual payments and a 4.75% annual interest rate would result in an annual payment of \$169,330.86 and a total of \$1,770,830 in interest costs over the life of the loan.

In Consultation With:

Lionel Towns, Treasurer

Josh Storey, Supervisor of Parks, Recreation and Facilities

Strategic Plan Alignment:

5.0 We meet our mission by accomplishing the following for those we serve.

5.4.6 Accessibility for Ontarians with Disabilities Act (AODA) compliance.

4.3 HBM offers attractive amenities.

Attachment(s):

1. Preliminary financial estimate and timeline summary for repairs to the Old Town Hall.

Respectfully Submitted:

Bob Angione

Bob Angione

Chief Administrative Officer/Clerk

HIGH PRIORITY			
ITEM	DESCRIPTION	COST (Provided by Mortlock Construction and Accent Building Science)	HIGH-LEVEL TIMEFRAMES (These timeframes are for reference only and are subject to change when contractors are onboarded to develop a construction schedule)
Bird droppings	The Designated Substance Assessment, completed by Reveal Environmental Inc., indicated there are bird droppings within the attic space to be removed.	\$35,000.00	1-2 months
Roof joist repairs.	Allowance for further detailed structural assessment if client intends in pursuing retrofits, updates, or upgrades to the building. This includes	\$70,000.00	2-4 months (not including permitting timeframes)
Foundation wall masonry repairs	As indicated	\$125,000.00	2+ Months
Exterior Masonry Brick Wall Restoration	As indicated	\$300,000.00	4+ Months
Foundation waterproofing	Foundation wall testing and allowance for application of waterproofing at the north side of the building.	\$100,000.00	3+ Months
Existing Concrete Entrance Stairs	Allowance for replacement of the existing concrete stairs and associated handrails at the north side of the building at the front entrance door.	\$68,000.00	2+ Months (not including permitting timeframes)

Exterior Site Works	Allowance for upgrades to existing slab-on-grade side walks and curbs.	\$20,000.00	2+ Months
Exterior Building Abatement	Allowance for abatement of designated substances related to building envelope during exterior building restoration and or repairs/replacement to exterior windows and doors.	\$50,000.00	2+ Months
Exterior Parking	Designate some of the on-street parking spaces as accessible parking spaces. Accessible parking spaces should be level, with slopes of no more than 2% in any direction.	\$3,250.00	>1 Month
Exterior Parking and Pedestrian Pathways on East side of the Building	Provide Tactile Attention Indicators identifying the entry into the vehicular area. OBC requires barrier-free paths of travel from entrances to exterior parking areas, where exterior parking is provided. AODA also requires TAIs at depressed curbs.	\$35,392.50	1+ Month
Exterior Parking and Pedestrian Pathways on North side of the Building	Provide a sidewalk in front of the building, sized so that a landing is available at the bottom of the stairs.	\$41,498.03	1+ Month
Exterior Entrance at the OPP Office	Spaces need an accessible entrance, with the interior floor at the same level as the exterior surface. The OPP entrance may require a ramp if sloping up to the entrance cannot be achieved with a slope less than 5 percent.	\$37,820.81	1+ Month
Community Hall	If required by the OBC 2024, fire and visual alarms to be installed.	\$18,720.00	3+ Months
Community Hall, Basement, OPP Office, and Old Jail	Provide new exit signs to meet OBC 2024.	\$1,000.00	>1 Month
Mezzanine Guard	Glass guard, designed and completed by Trevor Day and Associates.	\$25,220.00	Unknown

MEDIUM PRIORITY			
ITEM	DESCRIPTION	COST (Provided by Mortlock Construction and Accent Building Science)	HIGH-LEVEL TIMEFRAMES (These timeframes are for reference only and are subject to change when contractors are onboarded to develop a construction schedule)
Existing Window Restoration	Replacement of the existing wooden exterior windows	\$140,000.00	3+ Months (does not include lead time for fabrication and delivery)
Replacement of Exterior Doors	Replace front entrance aluminum door assembly, and one wooden door on the east side of the building. Replace damaged metal trim at the door jamb of the west side door locate at the top of the wooden accessible ramp	\$25,000.00	1+ Month
Exterior Sealants	Replace all exterior sealants around all windows, doors, wall joints, and other exterior wall features and penetrations.	\$20,000.00	1+ Month
Exterior Entrances	Provide power door operators at entrances. Recommend long bar push buttons as these are more accessible than the square or round push buttons. Include closers.	\$26,910.00	1+ Month
Exterior Entrances	Increasing door width to meet OBC 2024 accessible clearances, including new door hardware.	\$62,118.50	2+ Months
Community Hall	Provide landing at the top of stair, guardrails, handrails, colour contrasted slip resistant strips, tactile indicators.	\$9,057.20	1+ Month

Community Hall	Provide paint or apply tape to the edge before the gap to provide colour contrast from the stage to the opening below.	\$291	>1 Month
Community Hall	All new interior doors and hardware to meet OBC 2024 for accessibility	\$7,000.00	1+ Month
Community Hall	New lighting to meet CSA B651 lighting levels.	\$5,200.00	3+ Months (due to potential long delivery timeframes)
Community Hall, Basement, OPP Office, and Old Jail	Provide new flooring in basement, washrooms of community hall, at least some areas of OPP office, and the old jail.	\$31,112.90	3+ Months (due to potential long delivery timeframes)
Community Hall, Basement, OPP Office, and Old Jail	Lighting controls to meet OBC 2024 for accessibility	\$7,800.00	Included in new lighting above
Community Hall	New Universal Washroom	\$39,000.00	4+ Months
Basement	New washrooms, including full universal washroom to suit occupancy to meet OBC 2024	\$65,000.00	4+ Months (does not include permitting)
OPP Office	Make existing washroom accessible to ambulatory requirements.	\$1,060.80	1+ Month

LOW PRIORITY			
ITEM	DESCRIPTION	COST (Provided by Mortlock Construction and Accent Building Science)	HIGH-LEVEL TIMEFRAMES (These timeframes are for reference only and are subject to change when contractors are onboarded to develop a construction schedule)
Metal Roof	Replacement of slope metal roofing systems on the North Front Entry, and the Northeast Lower-Level Entry Enclosure.	\$20,000.00	2+ Months
Eavestrough and Downspouts	Upgrade to eavestroughs and downpipes around the building	\$3,000.00	>1 Month
Exterior fascia and Soffits	Replace damaged sections and paint all exterior wooden fascias and soffits around the building.	\$25,000.00	1+ Month
Wood siding	Cleanup and painting of the wood siding of the Northeast Lower-Level Entry Enclosure.	\$7,000.00	>1 Month
Vision strips on doors with glazing	Provide vision strips on glass doors.	\$820.00	>1 Month
Exterior Ramp	Colour contrast strips identifying the changes in level should be provided on the flat surface of landings. Add slip-resistant strips to ramp to aid traction in wet or icy weather.	\$2,145.00	>1 Month

Basement Entry Way	Create flush transition between interior and exterior of the entrances. Concrete threshold at door can be removed, or a sloped floor transition can be created, leading up to a level area on the inside of the door from the exterior to the workshop.	\$3,445.00	>1 Month
Basement Entry Way	Guard and handrails, colour contrast steps, and tactile warning indicators.	\$12,885.76	1+ Month
Community Hall	Complete renovation of the kitchenette to meet OBC 2024 accessibility requirements.	\$26,000.00	3+ Months
OPP Office	Complete renovation of the kitchenette and coffee station to meet OBC 2024 accessibility requirements.	\$19,500.00	2+ Months
Community Hall, Basement, OPP Office, and Old Jail	Paint finishes to provide colour contrast for the whole interior space.	\$19,500.00	3+ Months
Community Hall	Existing washrooms to have new grab bars	\$2,446.80	1+ Month
Full Building	Wayfinding and Signage	\$2,600.00	2+ Months

GENERAL ITEMS TO BE CARRIED IN ALL ITEMS ABOVE			
ITEM	DESCRIPTION	COST (Provided by Mortlock Construction and Accent Building Science)	HIGH-LEVEL TIMEFRAMES (These timeframes are for reference only and are subject to change when contractors are onboarded to develop a construction schedule)
Mobilization	As indicated	\$30,000.00 (this is only for one mobilization)	>1 month per mobilization
Contingency	Will need to be 10% per each item.	10% per item above	N/A
Permit Fees	The Town can determine which items require a permit and how much their individual fees would be.	Unknown	
Design and Management Fees	These costs above do not include design or project management fees from Unity Design Studio. That will be determined after scope of work has been provided by the Town to Unity Design Studio	Unknown	

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Bob Angione, Chief Administrative Officer/Clerk
Meeting Date: October 7, 2025
Subject: Councillor Activity Report

Purpose:

The purpose of this report is to provide a summary of Council Member activities including Committee Liaison meetings.

Recommendation:

That the report of the Chief Administrative Officer/Clerk providing a summary of Council Member activities including Committee Liaison meetings be received for information.

Background:

The summary of Council activities including Committee Liaison meetings is as follows and reflects submissions received:

Jerry Doherty, Councillor

1. Community Policing Committee – Agenda – June 11, 2025

Bev Flagler, Councillor

1. Eastern Ontario Trails Alliance – Board Meeting Minutes – June 12, 2025
2. Eastern Ontario Trails Alliance – Rockin' the Trails ATV Rally - Economic Impact Report
3. Destination Ontario - Rockin' the Trails ATV Rally – Influencer Marketing Effectiveness Summary

Financial Impact:

There is no financial impact associated with the summary of Council activities on this meeting's agenda.

Strategic Plan Reference:

Transparency: We communicate openly with those whom we serve.

- 1.0 We strive for organizational excellence with specific emphasis in internal and external communications.

Respectfully Submitted:

Bob Angione

Bob Angione,
Chief Administrative Officer/Clerk

**"HAVELOCK-BELMONT-METHUEN
COMMUNITY POLICING COMMITTEE"**

DATE: Wednesday, June 11th, 2025

LOCATION: *"The Crossroads Family Restaurant"*



PRESENT: (alphabetically by surname)

Sharon H. Estabrooks [*Secretary-Treasurer*]; **Robert** Fudge [*Chair*];
Glenda Fudge [*Vice Chair*]; **Kim** Henderson; **Linda** Russel.

REGRETS: (alphabetically by surname)

Kerry Motton; **Debbie** Ottley; **Karen** Pearce [*Media Liaison*].

ABSENT: (alphabetically by surname)

Jerry Doherty [*"H-B-M Counsellor-Township Ward"*]; **Rolf** Joss.

1] Call Meeting to Order:

Robert called our *"Meeting to Order"* at 6:45 PM, along with enjoying some ordered food.

2] AGENDA:

It was moved by **Kim** and seconded by **Glenda** that the *"AGENDA"* for this evening be approved as presented. Passed unanimously.

3] MINUTES:

It was moved by **Kim** and seconded by **Linda** that the *"Minutes"* from the *"Committee Meeting"* which was held on **Wednesday, May 14th, 2025** be approved as presented. Passed unanimously.

4] BUSINESS:

- A)** We were very saddened to be informed by **Robert** that, due to serious health situations, although they will continue to be *"Committee Members"*, he is **stepping down** from his position as *"Chair"* and **Glenda** is **stepping down** from her position as *"Vice Chair"*.
- B)** With this in mind, **Robert** appointed **Kim Henderson** to be our new *"Chair"*. This was seconded by **Sharon Estabrooks**. Passed. **Kim ACCEPTED** the position!!
- C)** *"OPP Sub-Station Signage"* > continues to be *"ON HOLD"* until we are back in the *"OPP Sub-Station"*.

COMMUNITY POLICING COMMITTEE (cont'd) > June 11th, 2025

Business from Minutes (cont'd):

- D) Our ***"Policing Committee"*** is planning to hold the next ***"Cram the Cruiser"*** for the ***"Havelock Food Bank"*** on **Saturday, August 23rd, 2025** at the ***"Havelock Food Land"***!
- E) The ***"2026 Tyler Boutilier School Bursaries"*** at the ***"Norwood District High School"*** is now ***"ON HOLD"*** until **AFTER** the ***"2026 Celebrate Havelock"***.
- F) The ***"Food Handling Course"*** :
- This has still to be completed by **Debbie** and **Kerry**.
 - **Kim** has already completed the ***"Course"***.
 - **Linda** already has the ***"Advanced Food Handling Course"***

5] Correspondence:

Sharon reported that she has **NO Correspondence**.

6] Financial Report:

❖ Chequing Account	~	\$1,630.71
❖ <i>"Boutilier Memorial Fund"</i> Account	~	<u>\$7,026.06</u>
❖ TD Bank Balance	~	<u>\$8,656.77</u>
❖ Petty Cash	~	\$ 106.11

It was moved by **Sharon** and seconded by **Kim** that we **accept** the ***"Financial Report"*** as presented. Passed unanimously.

7] New Business:

a) Bill(s) Paid:

- **Cheque #045** was written to **Kim** in the amount of **\$67.00** to cover the cost of 4 plaques and 2 engravings.

8] Next Meeting:

Our **next Meeting** is scheduled for **Wednesday, September 10th, 2025** at **6:45 PM** at ***"The Crossroads Family Restaurant"***.

9] Meeting Adjourned:

Robert adjourned our ***"Meeting"*** this evening at **7:40 PM**.

Respectfully Submitted,
Sharon H. Estabrooks,
Secretary/Treasurer.

**Eastern Ontario Trails Alliance
Board Meeting Minutes – Tweed Municipal Office and Zoom
Thursday, June 12, 2025 at 10:00 AM**

In Attendance: Cindy Cassidy – EOTA, Loyde Blackburn – Hastings County, Bill Cox – Addington Highlands, Dennis Savery-Mun of Trent Hills, Kelly Way-EOTA, Eric Daoust- Mun. Marmora and Lake, Robert Sararas-Mun of Centre Hastings, George Eastman – Town of Bancroft , Beverly Flagler-Havelock-Belmont-Methuen, Nicki Gowdy-Central Frontenac, Fred Fowler-North Frontenac, Cam McKenzie-Highlands East, Roger Davis-Hastings Highlands, Cindy Kelsey-Central Frontenac, Jennifer Genereaux-EOTA, Jeremy Solmes-Stirling-Rawdon.

Chair Solmes welcomed everyone and introduced our new board member from Central Frontenac, Cindy Kelsey. He then asked if there was any pecuniary interest. None noted.

Motion

To put the minutes on the floor made by board member Fred Fowler, seconded by board member Eastman. Carried.

Business Arising

Board member Fowler thanked Cindy for sending him the OFATV Warden's handbook.

Financials

We had 143,211.00 in the bank at the end of May.

We received 1,645.00 from Community Futures for Rockin' the trails.

Pass sales were 83,575.00 for a total of 144,060.00.

Total income for May was 85,220.00.

Actual total income was 330,226.68.

Expenses for the month were 52,860.08.

Total expenses were 242,300.22.

Left in ICIP is 985,408.39.

Rockin' the Trails budget is 78,400.00 as of yesterday in sales for the concert and ride.

Concert tickets still continue to be sold.

We are at about 75,000.00 in expenses.

Board member Fowler asked if we got any response from the councillors who were invited to attend. Cindy responded that Warden Mullin and Tweed councillor Valiquette are attending.

Waivers and copies of the program have been sent out to all ride participants.

EOTA Board Meeting Minutes
Thursday June 12, 2025
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Motion

To approve the financials made by board member Robert Sararas, seconded by board member Davis. Carried.

Correspondence

The Maple Leaf snowmobile club from District 6 is applying for funding through OFSC to do a study for the York River bridge. We are talking about 200,000.00 to 400,000.00 in repairs.. They are looking to help with around 45,000.00 which was approved at their meeting.

EOTA was notified that the Frontenac ATV club had a ride from Bellrock trailhead to Kaladar, which as Bill Cox knows, that there is no agreement allowing OFATV members to ride on the Addington Highlands section of trail. They were requiring an OFATV trail pass. We mentioned to the Frontenac ATV club that these riders were trespassing unless they had an EOTA pass. We received a response back from the club acknowledging that they had used our trail but hope to work out an agreement for access to this section of trail. Addington Highlands council has said no to access and are happy with EOTA. Frontenac ATV has committed \$5,000 for annual trail maintenance through their agreement with Central Frontenac.

Motion

To pass the correspondence as presented made by board member Savery, seconded by board member Eastman. Carried.

Destination Ontario Updates

Accommodations are full in the municipality of Tweed. Some people have to stay in Belleville. The community is very excited about this event. The Tweed fair board has been extremely helpful in assisting with the organization of this event. Board member Cox asked where the opening ceremony will take place. Cindy said in the parking lot in front of the agricultural building.

Lindsay to Uxbridge Trail

The agreement still exists between EOTA and Heart of Ontario Snowmobile club. There was damage from the ice storm that still needs to be cleaned up. It will cost about 30,000.00 to clean up. Cindy asked for 100 percent coverage and Trans Canada trail will only give 12,000.00 which is 35 percent of the cost. Cindy says that is not good enough because there are other groups involved who should be contributing as this is a non-motorized trail. EOTA may or may not continue with the agreement if the community does not step up to help. There will be a

EOTA Board Meeting Minutes
Thursday, June 12, 2025
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Lindsay to Uxbridge Trail (Cont'd)

meeting with all parties June 17, 2025. Cindy says it is similar to what is happening on the Whitney to Madawaska trail. EOTA has been working with SABA but no other groups are contributing. They are all charging user fees but not giving back to the trail for maintenance.

2025 Work Plan and Report

Cindy explained to new board member Cindy Kelsey how the ICIP claims work. We complete the work, pay the invoices then submit the claim to get the money back.

Grading has started from Crookston to Stirling to Springbrook and will be coming across to Tweed. Gravel is also being added in some sections. Bancroft to Gilmour has been graded and some gravel has been added.

Quinte West trail decking completed and grass cutting will occur as well on the Quinte West trail.

Board member Kelsey asked Cindy if she was expecting damage to be done to the trail after the ride. Cindy said likely not because riders will be going so slow. There is 15,000.00 set aside in the budget for post ride maintenance.

We will update our board member directory and send out to the board members.

The OFSC agreement has been sent to District 2 and 3.

Cindy asked Kelly and Jenn to forward a copy of the EOTA budget to board member Kelsey.

Motion

To accept Cindy's work plan and report made by board member Cox, seconded by board member Kelsey. Carried.

Chair Solmes adjourned the meeting. The next meeting will be Thursday, September 11, 2025.



Tourism Economic Impact Report

Rockin' the Trails ATV Rally - Tweed, Ontario

Weekend Event Analysis - June 20-22, 2025

Executive Summary

The inaugural Rockin' the Trails ATV Rally held in Tweed, Ontario generated substantial economic impact for the region, attracting participants from across Ontario and beyond. This analysis focuses on visitors who traveled more than 40 kilometers to attend the event, representing the primary tourism economic benefit to the local community.

Key Findings:

- **Total Event Attendance:** 1,310 participants (1,010 full event tickets + 300 concert-only tickets)
- **Out-of-Area Visitors (40+ km):** 865 participants (66% of total attendance)
- **Local Participants (<40 km):** 445 participants (34% of total attendance)
- **Estimated Direct Economic Impact:** \$605,500 over the weekend
- **Total Economic Impact (with multipliers):** \$968,800
- **Geographic Reach:** Participants traveled from as far as 450+ kilometers
- **Return on Investment:** 6.0:1 - strong performance exceeding industry standards

Event Overview

Event Details:

- **Location:** Tweed, Ontario
- **Duration:** 3 days (Friday arrival, Saturday event, Sunday departure)
- **Event Type:** ATV rally featuring trail riding, meals, and concert with performers Rayzor's Edge, Jason McCoy, and Larry Berrio
- **Ticket Sales:** 1,010 full event tickets (\$75) + 300 concert-only tickets (\$40)
- **Accommodation:** 93 campground sites sold (averaging 3 people per site = 279 campers)





Geographic Analysis

Participant Origin Distribution

Distance Range	Number of Visitors	Percentage	Economic Classification
0-20 km (Local)	275	21%	Local residents
21-40 km (Regional)	170	13%	Regional visitors
41-100 km (Medium Distance)	406	31%	Tourism impact
101-200 km (Long Distance)	301	23%	High tourism impact
200+ km (Very Long Distance)	157	12%	Premium tourism impact

Major Source Markets (40+ km participants)

Primary Tourism Markets:

- **Greater Toronto Area:** Oshawa, Pickering, Whitby, Bowmanville (150-160 km)
- **Ottawa Region:** Orleans, Kanata, Greely, Osgoode (140-160 km)
- **Peterborough Area:** Peterborough, Lakefield, Lindsay (60-90 km)
- **Kawartha Lakes Region:** Port Perry, Sutton West, Keswick (90-140 km)
- **Western Ontario:** Hamilton, Fergus, St. Mary's, Stratford (250-280 km)
- **Northern Ontario:** Parry Sound, Huntsville, North Bay (180-300 km)
- **Southwestern Ontario:** Sarnia, Tilbury, Port Stanley (280-350 km)

Exceptional Long-Distance Travelers: Participants from Matheson (400+ km), Lively/Sudbury area (350+ km), and Niagara region (300+ km) demonstrate the event's province-wide appeal.

Economic Impact Analysis

Direct Economic Impact Calculation

Methodology: This analysis focuses on 865 out-of-area visitors (traveling 40+ km from Tweed) using spending estimates based on Moto Canada 2022-23 research indicating \$249 per day average spending by touring ATV riders, adjusted to \$270 per day for 2025 inflation.



Direct Spending Breakdown:

Category	Daily Rate	Visitors	Days	Total Impact
Out-of-Area Visitors (40+ km)	\$270	865	2.5	\$583,875
Additional Local Services	\$10	865	2.5	\$21,625
Total Direct Impact				\$605,500

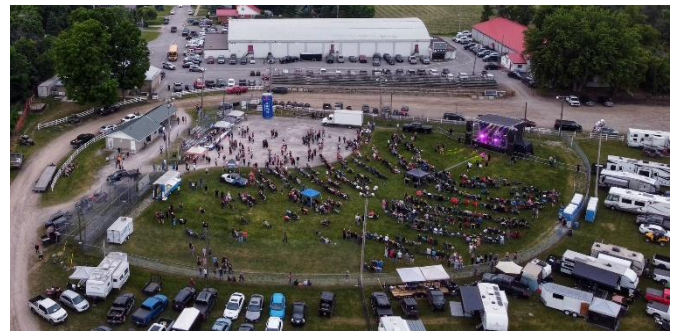
Tourism Multiplier Effects

Using Statistics Canada standard multipliers for rural recreational events:

- **Type I Multiplier (Direct + Indirect):** 1.35
- **Type II Multiplier (Direct + Indirect + Induced):** 1.60

Total Economic Impact:

- **Direct Impact:** \$605,500
- **Total Economic Impact (with multipliers):** \$968,800



Accommodation Impact Analysis

Accommodation Utilization:

- **Campgrounds:** 291 visitors (93 sites × 3 people average + additional overflow)
- **Hotels/Airbnb:** 574 visitors in fixed-roof accommodations
- **Capacity Status:** Local accommodations within 60km radius reported near-full capacity
- **Spillover Effect:** Visitors accommodated in Belleville and surrounding communities

Accommodation Impact:

- **Event Campgrounds:** 93 sites × \$40/night × 2 nights = \$7,440
- **Stoco Lake Lodge:** 80 sites × \$50/night × 2 nights = \$8,000
- **Hotels/Airbnb:** ~200 rooms × \$120/night × 2 nights = \$48,000
- **Total Direct Accommodation Revenue:** \$63,440



Ancillary Economic Benefits

Local Business Impact Sectors:

- **Fuel Stations:** Significant ATV fuel purchases and regular vehicle refueling
- **Restaurants:** Operating at capacity during event weekend
- **Retail:** ATV parts, accessories, clothing, and souvenir purchases
- **Service Providers:** Mechanical services, towing, emergency services
- **Grocery/Convenience:** Food and beverage purchases by campers and visitors

Employment Impact

Temporary Employment Support:

- Hotel and restaurant staff overtime/additional shifts
- Event support services (security, medical, logistics)
- Local vendor and service provider increased activity
- **Estimated Full-Time Equivalent Jobs:** 15-20 positions supported during event weekend

Investment Analysis & Return on Investment

Investment Summary

Source	Amount	Percentage
Government Programs	\$54,500	34%
Charity/Trail Association (Ticket Revenue)	\$87,750	54%
Municipal In-Kind Contribution	\$20,000	12%
Total Investment	\$162,250	100%

ROI Calculation

Economic Impact Return:

- **Total Economic Impact:** \$968,800
- **Total Investment:** \$162,250
- **Return Ratio:** 6.0:1
- **For every \$1 invested, \$6.00 in economic activity was generated**



Government Investment ROI:

- **Government Investment:** \$54,500
- **Economic Impact Generated:** \$968,800
- **Government ROI:** 17.8:1 - Excellent return on public investment

Industry Comparison

- **Rural Tourism Events:** Typical ROI of 3:1 to 8:1
- **Festival/Event Tourism:** Average ROI of 4:1 to 12:1
- **Rockin' the Trails ROI:** 6.0:1 - **STRONG PERFORMANCE**

Regional Tourism Significance

Market Penetration Analysis

- **Geographic Diversity:** 41 different communities represented with 40+ km travel distance
- **Coverage Area:** 450+ kilometer radius from Tweed
- **Market Penetration:** Strong representation from major Ontario population centers



Visitor Profile Analysis

- **Demographics:** Primarily blue-collar workers and contractors with disposable income
- **Vehicle Investment:** ATV/Side-by-side vehicles valued \$12,000-\$50,000
- **Spending Behavior:** High discretionary spending patterns
- **Loyalty Factor:** Multi-day commitment demonstrates strong event appeal

Marketing and Promotion Impact

Digital Marketing Success:

- Social media and online promotion generated province-wide awareness
- Event featured on northernontario.travel, ridefordad.ca, and thetrail.ca
- Strong word-of-mouth and community network promotion



Brand Value for Tweed Region:

- Enhanced profile as ATV/outdoor recreation destination
- Positive community exposure to 865 out-of-area visitors
- High potential for repeat visitation and extended stays

Strategic Recommendations

Future Event Development

1. **Capacity Management:** Consider controlled growth to maximize economic impact while maintaining service quality
2. **Accommodation Development:** Support local accommodation expansion initiatives to capture overflow demand
3. **Multi-Day Programming:** Extend event duration to increase per-visitor spending and economic impact
4. **Corporate Partnerships:** Develop sponsorship opportunities with ATV manufacturers and outdoor recreation companies

Regional Tourism Strategy

1. **Trail Development:** Invest in expanded trail networks to support larger events and year-round tourism
2. **Infrastructure Investment:** Support fuel, food, and service capacity improvements
3. **Marketing Coordination:** Develop integrated tourism marketing highlighting ATV recreation opportunities
4. **Event Calendar:** Coordinate with other regional events to maximize tourism seasons



Economic Development Opportunities

1. **ATV Service Industry:** Support development of specialized ATV services and retail operations
2. **Accommodation Investment:** Encourage boutique accommodation development to capture premium market



3. **Food Service Expansion:** Support restaurant and catering capacity growth to handle peak demand periods

Risk Assessment and Sustainability

Financial Sustainability:

- **Low Risk Profile:** Event is largely self-funding through ticket sales (\$87,750 revenue)
- **Proven Market Demand:** 66% out-of-area participation demonstrates strong market validation
- **Diversified Funding:** Strong community and government partnership model

Growth Considerations:

- Infrastructure capacity constraints may limit future growth
- Environmental impact management for expanded trail usage
- Community acceptance and support for increased tourism volume

Conclusion

The Rockin' the Trails ATV Rally demonstrated strong economic impact for the Tweed region, generating over \$968,800 in total economic activity. With 66% of participants traveling more than 40 kilometers and many traveling 200+ kilometers, the event established Tweed as a destination worthy of significant travel investment.



The event's success in attracting 865 out-of-area visitors, achieving near-full accommodation capacity, and generating substantial local spending demonstrates the viability of ATV tourism as an economic development strategy for rural Ontario communities.



Key Success Metrics:

- **\$968,800 total economic impact**
- **865 out-of-area tourists (40+ km travel)**
- **450+ kilometer geographic reach**
- **Near 100% accommodation capacity utilization**
- **15-20 jobs supported during event weekend**
- **6.0:1 return on investment**

This analysis supports continued investment in ATV tourism infrastructure and events as a sustainable economic development strategy for the Tweed region and surrounding communities. The strong ROI and proven market demand provide a solid foundation for future growth and development initiatives.

Methodology Notes

Report prepared based on:

- Participant registration data from event organizers
- Moto Canada 2022-23 economic impact research (adjusted for 2025 inflation)
- Statistics Canada standard economic multipliers for rural tourism events
- Industry standard economic impact methodologies for rural tourism events
- Data reflects the weekend event held June 20-22, 2025, in Tweed, Ontario



Key Methodological Decisions:

- Conservative approach using verified Statistics Canada multipliers (1.60 for total impact)
- Spending data based on credible industry source (Moto Canada) with conservative inflation adjustment
- Accommodation costs included within daily spending rate to avoid double-counting
- Focus on out-of-area visitors (40+ km travel) as primary tourism economic benefit

Influencer Marketing Effectiveness Summary

Ontario Powersports Program – Rockin' the Trails ATV Rally | Tweed, ON

Campaign Period: Jan–Jun 2025

Investment: \$54,500 | **Total Economic Impact:** *\$968,800

Event Date: June 21, 2025

Objectives

- Drive awareness of Ontario ATV tourism, with a focus on the Tweed area
- Attract out-of-area visitors via influencer-led campaigns.
- Support economic growth through high-value, overnight tourism.

Key Outcomes

- **ROI:** 17.8:1 *(Gov't spend); 6.0:1 (overall event)
- **Visitors:** 1,310 total | 865 (66%) from 40+ km away
- **Geographic Reach:** Attendees traveled up to 450+ km from across Ontario
- **Accommodations:** Nearly 100% capacity utilization across 60km radius

Campaign Performance

Influencers: Jason McCoy & Larry Berrio

Platforms Used: Facebook, Instagram, TikTok

Total Campaign Reach: 193,929

- **Facebook:** 72% of views (top performer)
 - **Instagram:** 19%
 - **TikTok:** 9% (growing opportunity)
- Cost-per-View:** \$0.28 (well below industry avg)

Influencer Contribution:

- Jason McCoy: 135K views (70% of total reach)
- Larry Berrio: 30K views
- Combined: 85% of total campaign reach

Email Marketing

- 4 targeted campaigns to 2,380 past ATV participants
- Effective supplementary channel for proven ATV audience

Strategic Insights

What Worked Well:

- Strong tourism conversion: 66% out-of-area attendance
- Multi-day visits = high-value tourism spend
- Broad geographic draw (41+ communities)
- Influencer credibility drove real engagement and travel
- Self-funding event model: \$87,750 in ticket revenue

Lessons Learned:

- Facebook remains the dominant ATV demo platform
- TikTok offers growth potential for younger segment
- Email is effective for retention/return visitation
- Cross-promotional posts (e.g., Ride For Dad collabs) boosted performance

Recommendations

1. **Double Down on Facebook** (allocate 70% platform spend)
2. **Expand TikTok Strategy** for new audience segments
3. **Strengthen Email Marketing** via list building and automation
4. **Enhance Tracking:** Implement link-level attribution for influencer posts
5. **Focus Budget:** 60–70% on top-performing influencer

Conclusion

The influencer campaign effectively positioned Tweed as a new ATV tourism hub, delivering strong ROI and converting digital reach into high-value, overnight tourism. It offers a replicable model for powersports tourism growth across rural Ontario.

*Based on EOTA's Economic Impact Report on the event.

Rockin' The Trails 2025 — What They're Saying

From Friday's trail rides to Saturday night's headliners, the 1st Annual *Rockin' The Trails* was more than an event — it was a movement. Here's what participants, performers, community leaders, and partners had to say:

From the Fans & Riders

"The whole weekend was wonderful. For a first-year event, it was very well organized and didn't appear to have any hiccups."

— **Greg & Annette Brunkard**

"We joined for the ride, dinner, and concert — can't say enough good things! Huge congratulations to the hardworking behind-the-scenes organizers."

— **Tammy Kean, Howe Island, ON**

"Ten of our family and friends came from Quebec — they loved it and will definitely be back!"

— **Mark Norris, Eastern Townships, QC**

"Lisa's cousin brought 9 other couples and 10 SxS from Niagara Falls. Stayed at Beach Hollow. Great job by all!"

— **Jim Dingle**

From the Stage

"So good all around. A lot of money raised for a great cause, and a lot of happy riders with great memories."

— **Jason McCoy**

"Thank you for everything and for letting us be part of it. Everything was top notch."

— **Larry Berrio**

"From camping to riding, music, food, and drinks — it was spectacular! Everyone I spoke to said the same thing. Can't wait for bigger and better next year. As an entertainer and participant — treated great before, during and after! It was just as good or better from both perspectives!"

— **Jake Whalen, Rayzor's Edge**

From Our Partners

“A pleasure to work with you all. A great and successful day all around. Congratulations!”

— Adam de Munnik, Jason McCoy/The Road Hammers Team

“Awareness for our fight against prostate cancer was heightened, dollars were raised, Ontario Tourism & EOTA won in so many ways!”

— Linda Galloway, National Marketing Manager, PCFF/Ride For Dad

From the Community

“Exceptionally well planned and executed. Your hard work and dedication was evident. This will be a signature event for years to come.”

— Ron Diskey, CAO, Municipality of Tweed

“You and your team pulled off the unimaginable. Hope we can do it again next year!”

— Mayor Don DeGenova, Tweed

“Thrilled that Rockin’ the Trails was such a success! So proud of all your efforts on behalf of trail users across Eastern Ontario.”

— Kendra Adema, Ministry of Tourism, Culture and Gaming

Looking Ahead

“People already want to book their site for next year.”

— Cindy Cassidy, Event Organizer

“We hope this marks the beginning of a wonderful signature event.”

— Tweed Council & Community

The Verdict:

Epic trails. World-class music. Record-breaking attendance. A community united for a cause.

The reviews are in — and they’re already planning for next year

Author:

Claude Aumont

Destination Ontario

TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

To: Mayor Martin and Members of Council
From: Bob Angione, Chief Administrative Officer/Clerk
Meeting Date: October 7, 2025
Subject: Other Business Items

Purpose:

The purpose of this report is to provide a summary of Other Business items identified by Members of Council and not listed earlier on this meeting's agenda.

Recommendation:

That the report of the Chief Administrative Officer/Clerk providing a summary of Other Business items identified by Members of Council be received for information; and further

That any items requiring follow-up action be considered through an appropriate resolution of Council.

Background:

1. Hart Webb, Deputy Mayor
Re: Left Turn Signal Highway 7 and Concession Street
2. Jim Martin, Mayor
Re: Medical Centre
3. Jim Martin, Mayor
Re: Shop Local Draw

Financial Impact:

None.

Strategic Plan Reference:

Transparency: We communicate openly with those whom we serve.

- 1.3 Governance Excellence.
 - 1.3.2 Internal and external communication.
 - 2.3.2 Enhance Community Engagement.

Respectfully Submitted:

Bob Angione

Bob Angione,
Chief Administrative Officer/Clerk

CORPORATION OF THE TOWNSHIP OF HAVELOCK-BELMONT-METHUEN

BY-LAW NO. 2025-071

BEING A BY-LAW TO ESTABLISH WASTE MANAGEMENT FEES

WHEREAS the Corporation of the Township of Havelock-Belmont-Methuen have deemed it necessary to establish waste management fees for the use of the transfer stations and for curbside collection.

THEREFORE the Council of the Corporation of the Township of Havelock-Belmont-Methuen enacts as follows:

1. In this By-Law:
 - (a) “Garbage and refuse” shall mean discarded materials and goods incidental to the operation of households, business establishments and public places.
 - (b) “Building materials” shall mean any discarded substance, matter, material, equipment, or scrap incidental to the construction or erection of buildings.
 - (c) “Recyclable material” shall mean items identified by either Circular Materials Ontario or the Council of the Township of Havelock-Belmont-Methuen.
 - (d) “Tag” shall mean a tag or sticker issued by the Municipality (upon payment of applicable fees as determined by Council from time to time) to be affixed to containers or bags of non-recyclable garbage.
 - (e) “Bag” shall mean a clear garbage bag. Exemptions may only apply to the Township of Havelock-Belmont-Methuen residents who have submitted a medical waste exemption form.
2. All persons using the transfer station sites will be required to present a valid transfer station card for the Township of Havelock-Belmont-Methuen before entering the transfer station sites and must provide additional identification if requested by the attendant.
3. Transfer station sites shall be available for the depositing of waste produced by the residents of the Township of Havelock-Belmont-Methuen; and for any

other persons, only with the approval or consent of the Council of the Township of Havelock-Belmont-Methuen.

4. Any materials being conveyed to the transfer station site must be covered in such a manner as not to blow with the wind or leave deposits along the roads. Failure to transport materials in said manner could result in refusal of entry to the transfer station sites.
5. Waste management fees charged under this by-law shall be according to Schedule "A" attached hereto and shall form part of this by-law. All fees are to be paid at the time of dumping.
6. All vehicles entering 6th Line Transfer station with garbage must cross the scale. Refer to attached site diagram in Schedule "A".
7. Only materials generated from within the Township of Havelock-Belmont-Methuen will be accepted at the transfer station sites.
8. All vehicles larger than a pick-up truck (half ton) will not be accepted. Including boats, house trailers and utility trailers, etc.
9. Residents/Ratepayers of the Township of Havelock-Belmont-Methuen shall purchase bag tags for a fee as set out in Schedule "A". Bag tags are mandatory and can be purchased at local participating retailers, transfer station sites, and the municipal office.
10. Jack Lake, West Kosh, Oak Lake Transfer Stations only accept household bagged garbage and recycling materials.
11. The Council of the Township of Havelock-Belmont-Methuen shall appoint attendants as required to supervise the operation and use of the transfer station sites. Decision of attendant is final with respect to the use of transfer station sites by the public.
12. Attendants are authorized to check all waste entering transfer station sites to ensure that no recyclable items are being disposed of improperly at the sites. Entry will be refused until the waste is properly sorted.
13. The Manager of Public Works, appointed by the Council for the Township of Havelock-Belmont-Methuen, shall have full authority for the interpretation and enforcement of the provisions of this by-law.
14. Any person who contravenes any of the provisions of this By-law, shall, upon conviction, forfeit and pay at the discretion of the convicting magistrate, a penalty not exceeding the sum of \$5,000.00 and such penalty shall be recoverable under the Provincial Offences Act.

15. Should any section, sub-section, clause or provision of this by-law be declared by a court of competent jurisdiction to be invalid, the same shall not effect the validity of this by-law as a whole or any part thereof, other than the part so declared to be invalid.
16. By-Law No. 2010-84 and all other Tipping Fee By-laws are hereby repealed in their entirety.
17. This By-Law shall come into full force and effect as of January 2, 2026.

Read a FIRST, SECOND and THIRD time and finally passed in open Council this 7th day of October, 2025.

Mayor, Jim Martin

Clerk, Bob Angione

SCHEDULE "A"

WASTE MANAGEMENT FEES

BY-LAW NO. 2025-071

6th Line Transfer Station:

Material	Fee
All recyclable material as identified by either Circular Materials Ontario or the Township of Havelock-Belmont-Methuen	Free
A single bag tag	\$2.75
A minimum shall be charged for crossing the scale with waste weighing 32 kilograms or less	\$5.50
A maximum of two (2) tagged bags, weighing 32 kilograms or less will be permitted across the scale	No additional charge
All vehicles with three (3) untagged bags or more, or with loose or bulk items weighing over 32 kilograms, shall be weighed and charged	\$165.00 per tonne
Major household appliances, wood stoves, furnaces, water tanks, etc.,	\$165.00 per tonne
Any appliance which contains fluorocarbons (CFC's, HFC's HFCS's) used in Cooling or refrigerant equipment will be charged.	
Certified Technician Tag indicating decommissioned	\$165.00 per tonne
No Tag indicating decommissioned - additional fee	\$30.00 per unit
Mattresses and Box Springs	\$25.00 per item
Scrap Metal	\$165.00 per tonne
Tires	Free
Shingles, roofing materials and building demolitions	\$165.00 per tonne
Hazardous waste will only be accepted during specified dates and times operated by the County of Peterborough	Free
Clean brush only will be accepted	\$165.00 per tonne

Material	Fee
All recyclable material as identified by either Circular Materials Ontario or the Township of Havelock-Belmont-Methuen	Free
A single bag tag (untagged bag)	\$2.75
All tagged bags, weighing 16 kilograms or less	No additional charge

Material	Fee
All recyclable material as identified by either Circular Materials Ontario or the Township of Havelock-Belmont-Methuen	Free - Curbside Collection
A single bag tag – Tagged clear bags for curbside collection weighing 16 kilograms or less	\$2.75

BELMONT (6TH LINE) TRANSFER STATION
900 6TH LINE
Havelock, Ontario
Township of Havelock-Belmont-Methuen

LEGEND

- Gas Probe
- Deep Monitoring Well
- Shallow Monitoring Well
- Well No. Larger is Monitoring Program
- Sunny Benchmark
- Hydro Pole
- Primary Topographic Contour Line
- Secondary Topographic Contour Line
- Property Boundary
- Assumed Waste Disposal Area and Existing Limit of Waste (3.8 ha)
- On-site Road
- Asphalt
- Lot/Concession
- Stream Flow Direction
- Marsh/Wet Area
- Approximate True Line
- Fence
- Proposed Traffic Flow - Waste
- Proposed Traffic Flow - Recycling
- Gate
- Former Sand/Gravel Storage

GRAPHIC SCALE
0 20 40 60 80
1:1,500

PROPOSED SITE LAYOUT WITH SCALES

Project No.: 10304-02 Rev: 0/19/2021
National Scale: 1:500
City Scale: 1:100
Township Scale: 1:1,500
County Scale: 1:5,000
Province Scale: 1:10,000
Country Scale: 1:100,000
World Scale: 1:1,000,000

Prepared by: [Name]
Checked by: [Name]
Approved by: [Name]

**Corporation of the
Township of Havelock-Belmont- Methuen**

By-law Number 2025 - 072

Being a by-law to confirm the proceedings of the Regular Meeting of the Council
of the Township of Havelock-Belmont-Methuen held on October 7, 2025.

WHEREAS the Municipal Act 2001, S.O. 2001, Chapter 25 as amended, Section 238 (2), provides that every municipality and local board shall pass a procedure by-law for governing the calling, place and proceedings of meetings.

NOW THEREFORE, the Council of the Corporation of the Township of Havelock-Belmont-Methuen hereby enacts as follows:

1. That the actions of the Council at its meeting held on the seventh day of October, 2025 A.D. in respect to each recommendation and action by the Council at its said meeting, except where prior approval of the Ontario Municipal Board or other statutory authority is required, is hereby adopted, ratified and confirmed.
2. That the Mayor and the Clerk of the Township of Havelock-Belmont-Methuen are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, and to execute all documents as may be necessary in that behalf and the Clerk is hereby authorized and directed to affix the Corporate Seal to all such documents.

Read a first, second, and third time and finally passed in Open Council this 7th day of October, 2025.

Jim Martin, Mayor

Robert V. Angione, Clerk