Neebing
Asset Management Plan
2025

Asset Management Plan 2025

Municipality of Neebing

Asset Management Plan
2025

Project No.: CA0010977.5-63
Date: 27 June 2025

WSP

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Municipality of Neebing Note: Interim AMP Release-to meet O Reg 588/17
Fully updated AMP to be released late 2025

June 27, 2025

Draft

Municipality of Neebing
4766 Highway 61,
Neebing ON,
P7L 0B5

Attention: Laura Jones, Deputy Clerk-Treasurer

Dear Madam:

Subject: Draft Asset Management Plan

The partial asset management plan for all infrastructure assets owned by the Corporation of the Municipality of Neebing is attached.

Yours sincerely,

Project Manager

Encl.
WSP ref.: CA0010977.5-63

Revision History

FIRST ISSUE

June 27, 2025	Partial AMP Document	
Prepared by	Reviewed by	Approved By
Karan Sindhwani	Jeremy Bertrand	LeeAnne Harder

Signature

Approved[1] by

 Lee Anne Harder, Project Manager	June 27, 2025 Date

[1] Approval of this document is an administrative function indicating readiness for release and does not impart legal liability on to the Approver for any technical content contained herein. Technical accuracy and fit-for-purpose of this content is obtained through the review process. The Approver shall ensure the applicable review process has occurred prior to signing the document.

TABLE OF CONTENTS

1 Executive Summary

The Municipality of Neebing, situated in the District of Thunder Bay in Northwestern Ontario, oversees infrastructure assets valued at approximately $102 million. These assets are crucial for delivering essential services to the community of 2,200 residents, including transportation, recreation, parks, solid waste management, fire protection, and government services.

This interim Asset Management Plan (AMP) outlines the activities, estimated costs, and timelines necessary for the operation, maintenance, and renewal of Neebing's infrastructure assets over the next decade. The AMP aims to facilitate strategic investment decisions while minimizing asset life-cycle costs and risks.

1.1 State of Infrastructure

Neebing's infrastructure includes roads, bridges, culverts, buildings, landfills, gazebos, parks, cemeteries, boat ramps, and the equipment needed to maintain these assets. The AMP assesses the current state of these assets, the levels of service they provide, and strategies for their sustainable management.

1.2 Levels of Service

Levels of Service (LOS) are defined to ensure that the services offered align with organizational objectives and stakeholder expectations. Effective LOS balances the needs of stakeholders, affordability, and the risks that the community is willing to tolerate.

1.3 Financial Strategy

The financial strategy section provides an overview of revenues and costs associated with delivering services, including operational, maintenance, and capital renewal forecasts for the period 2025-2034. Neebing's financial planning process is comprehensive, involving cross-departmental committees that ensure holistic and pragmatic decision-making. Despite facing a funding shortfall, Neebing remains committed to managing its assets effectively through informed decision-making and strategic trade-offs.

1.4 Governance

Neebing is governed by an elected council of seven members, including the Mayor, five Councillors representing each township, and one Councillor at Large. The council is dedicated to providing municipal representation and ensuring the effective management of the municipality's resources.

Through this AMP, Neebing aims to achieve its mission and vision by ensuring the sustainable management of its infrastructure assets and delivering high-quality services to its residents.

2 Introduction

2.1 Purpose of this plan

This asset management plan (AMP) outlines the activities, estimated costs and timelines required for operating, maintaining, and renewing The Municipality of Neebing's infrastructure assets.

The Municipality of Neebing (Neebing) manages assets with an approximate value of $58.05M. The assets support the delivery of transportation, recreational, parks, solid waste, fire protection, and government services to the community of 2,200 residents.

These services and the infrastructure assets that support them are important for Neebing to achieve its mission and vision of:

Mission

The Municipality of Neebing provides governance that delivers quality public service with an emphasis on neighbourhood livability, responsible planning, and management of the natural environment.

Vision

Neebing strives to be a vibrant rural municipality that enriches the quality of life for its citizens, nurtures its economy, and continues to build on community pride making it a healthy place to live, work, and play.

The AMP will guide infrastructure investment decisions for the next 10 years. Investment decisions will be based on achieving strategic goals while minimizing asset life-cycle costs and risks.

2.2 Background

The Municipality of Neebing is located within the District of Thunder Bay in Northwestern Ontario. It is comprised of the geographic townships of Blake, Crooks, Pardee, Pearson and Scoble and has a land area of 88,800 hectares. It is governed by an elected council of 7 members who serve a 4-year term: the Mayor, 5 Councillors, representing each township, and 1 Councillor at Large. Together, they provide municipal representation for all citizens.

Neebing is south of the City of Thunder Bay along the shore of Lake Superior extending approximately 40 kilometers to the border between Canada and the United States at Grand

Portage, Minnesota. Neebing boundaries are not square. Neebing extends inland westward from Lake Superior for approximately 40 KM. A number of islands within Lake Superior are also located within the municipal boundary of Neebing. Neebing has different elevations, climate zones and weather patterns across the Municipality.

Highway 61 connects Neebing with the City of Thunder Bay and the United States and is a major highway that traverses through the municipality in a north/south direction. Other Provincial Highways 608/597/595/593 are also located within Neebing's boundaries.

Land uses in Neebing are rural in nature consisting primarily of rural residential, agricultural, forestry, and recreational. Commercial and industrial uses are primarily in the form of home occupations and industries within a largely undeveloped rural area. These home-based businesses are an important component of Neebing's economy. Economic growth in the municipality is required to increase the tax base and lessen Neebing's reliance on Thunder Bay's economy.

Neebing offers residents wide open spaces, slower paced lifestyle, and room to roam with both freedom and privacy. The cost of living is generally lower and many Neebing residents have lived in Neebing for generations.

The area also offers many outdoors activities to both residents and visitors, such as hiking, canoeing, fishing, and boating.

This Asset Management Plan (AMP or Plan) provides details on The Municipality of Neebing's service delivery. The AMP summarizes the current state of Neebing's infrastructure assets, communicates the desired levels of service, summarizes the actions required for lifecycle management of assets, and identifies funding necessary to deliver services.

2.3 The Municipality of Neebing Overview

2.3.1 Services & Corporate Structure

The municipality provides the following services:

- Road transportation;
- Community services including parks, sport fields, playgrounds, a rink, and a cemetery;
- Solid waste services;
- Fire protection; and
- Community administrative services.

Water supply and sewerage disposal are the responsibilities of individual property owners. The source of water supply is primarily from private individual wells. Private individual septic tanks and tile field systems are the primary means of sewage disposal in the municipality.

Table 2-1 shows the organizational structure for delivering the services, and the assets that support the services.

Table 2-1: Neebing's service areas and supporting infrastructure assets

Service	Department and staff providing the service	Infrastructure assets supporting the service	
Transportation	Public Works Department • Working Roads Foreman	• roads • signs • culverts	• bridges • operational buildings • operating and maintenance vehicles, trailers and equipment
Community Services	Public Works Department • Working Roads Foreman	• park buildings • parking lots • lights • playgrounds	• sports fields including fences, lights, benches • boat launches • rink
Environmental Services (Solid Waste)	Public Works Department • Working Roads Foreman	• buildings • fence	• recycle depots
Emergency Services (Fire protection)	Fire Department • Fire Chief • 2 Deputy Fire Chiefs	• buildings • parking lots	• vehicles • equipment
Corporate Services	Administration • Clerk – Treasurer • Deputy Clerk - Treasurer	• buildings • parking areas	• IT hardware

Other points to note include;

- Neebing maintains roads under its jurisdiction.
- The Ministry of Transportation is responsible for the maintenance of the numbered highways in the municipality.
- Neebing is a party to "Boundary Road Agreements" with The Corporation of the Municipality of Oliver Paipoonge and The Corporation of the Township of Gillies.

Table 2-2 lists the roadways included in the agreements.

Table 2-2: Roads included in Boundary Road Agreements with neighbouring corporations

Municipality of Oliver Paipoonge	Municipality of Gillies
• Boundary Drive East	• Union School Road North

• Boundary Drive West • Candy Mountain Drive • McCluskey Drive	• Chimo Road

In accordance with the agreements, the other party may be providing maintenance on a Municipal Highway.

2.3.2 Goals and objectives of asset ownership

Neebing's objectives for asset management are presented in its *Amended Strategic Asset Management Policy* approved June 5, 2019 and reviewed annually. The objective of the Asset Management Plan is:

"*to effectively manage existing and new infrastructure to maximize benefits, reduce risk, and provide safe and sustainable Levels of Service to the community*."

The plan will be regularly updated to provide an understanding of:

- The extent of the Corporation's asset inventory and replacement valuation;
- The condition of each asset in the inventory
- The financial commitments needed to operate, maintain, renew, and replace assets;
- The policies and programs required for sustainability; and
- The public and business risks associated with asset failure.

It will be referenced by municipal staff to forecast spending needs, determine progress, identify gaps and prioritize spending needs for the years to be budgeted.

Neebing's governance structure for asset management is shown in Figure 2-1. Additional information on roles and responsibilities, and relationship to other planning documents related to asset management are described in the asset management policy attached as Appendix A.

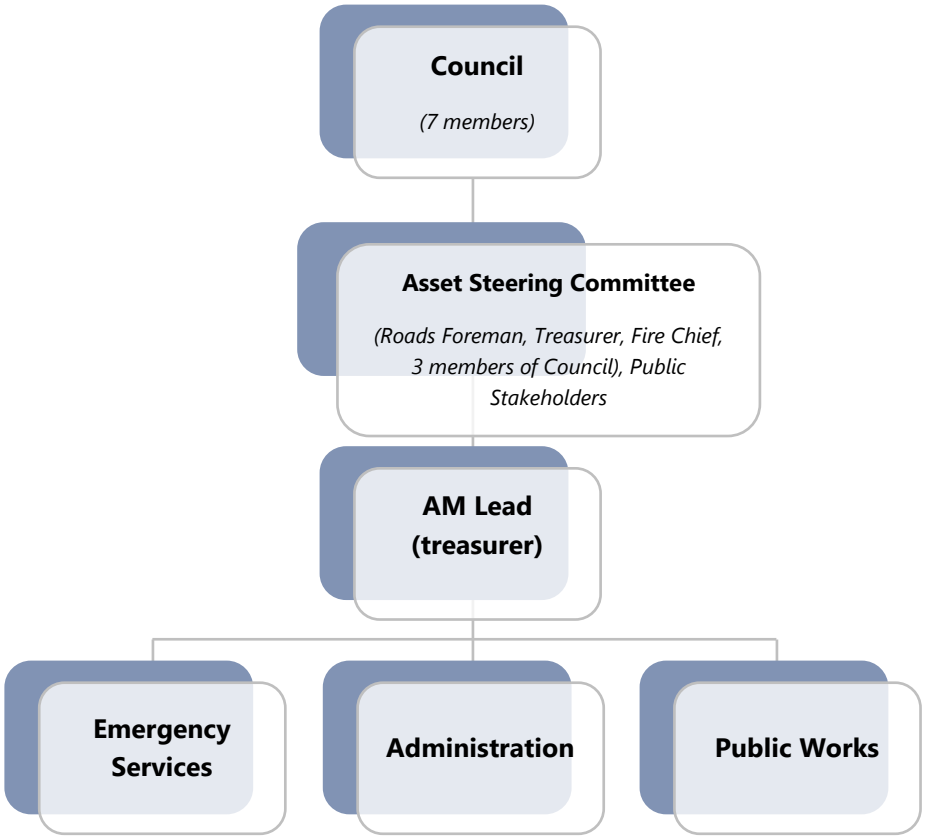


Figure 2-1: Asset Management Governance Structure

2.4 Municipality of Neebing's Related Planning Documents

2.4.1 Strategic Plan

The Municipality of Neebing's current strategic plan relates to the period from 2025-2028.. It Having a four year plan minimizes disruptions from election cycles.

Table 2-3 lists the themes and the activities identified for each one that are relevant to the AMP.

Table 2-3: Strategic Plan's Themes, Objectives and Activities

Theme and Objective	Activities relevant to asset management
1. Municipal Infrastructure *Municipal infrastructure is maintained to optimize its life cycle and replaced as necessary*	• Complete the Fire Safety Bay at the Municipal Office - 2026 • Improve and modernize Landfill Sites - 2027 • Develop a facilities maintenance plan, for preventative maintenance rather than reactive maintenance. - 2028 • Create policies that address capital roads improvements - 2025 • Incorporate a risk analysis framework into exist Asset Management Planning - 2025 • Find and develop a new source for municipal gravel - 2026 • Attract new Residents by improving recreation infrastructure – 2025, 2026, 2027
2. Tourism *Neebing is a known and popular tourism destination*	• Support and work with partners for trail development. 2027
3. Attracting Business / Economic Development *Expand business capacity in Neebing*	• Support the dévelopment of improved Cell Coverage, 2025 through 2028 • Continue to develop Indigenous Relationships and Indigenous signage and History Project, 2028
4. Health *Neebing has Health and Related Services"*	• Encourage the establishment of health-related businesses and services. 2025 through 2028 • Work with outside Investors and Agencies to develop Senior's Independent Living Accommodation, 2028
5. Community and Recreation *Neebing is a community of neighbourhoods where people work together in support of recreation activities, facilities and healthy lifestyles.*	• Create an Open Spaces Master Plan including parks, vacant land and boat launches Develop Blake Hall grounds to create a community recreation hub (volleyball, court sports, events • Develop a better system for Rink Maintenance at Blake Hall including cistern, heated pumphouse, storage for maintenance items, 2026 • Develop Cloud Lake Park, including rehabilitate boat launch, increase picnic area, and swing set, 2027 • West Oliver Lake Park long term ownership or lease and install vault toilet,

Theme and Objective	Activities relevant to asset management
	• Sturgeon Bay Boat Launch Improvements (port-a-potty, kayak canoe dock)
6. Governance and Administration *Neebing is managed by the right number of people with the right skills and the right resources.*	• 2. Be Fiscally Responsible by: Continue to leverage Neebing's assets by looking for Applicable Grants including for Infrastructure, Housing, Recreation Facilities and Intern positions; Develop Shovel-ready Projects for grants (e.g. Cloud Lake Rockfall Hazzard, Park Development); Lobby Federal Government for compensation for CLTIP; Lobby Federal Government for increase Canada Community Building Funds • 6. Adopt an attitude that supports asset management planning and analysis, including linking long term planning documents with asset management to sustainably manage our assets and resources

2.4.1 Official Plan

The 2025 Official Plan guides future development and provides direction to manage change. Any public works undertaken in the municipality shall conform to the land use policies and development constraints in the plan. Key objectives from the plan relevant to asset management include:

- Encouraging patterns of development which facilitate the provision of local services with minimal or no impact on local finances and provides for the efficient use of land, infrastructure and public service facilities;
- Endeavouring to preserve and enhance, where possible, the environmental quality of the area and minimize impacts of land uses on the natural environment, and to protect the integrity of ecosystems;

3 STATE OF INFRASTRUCTURE

3.1 Overview

A state-of-infrastructure (SOI) analysis offers an objective evaluation of the physical and financial condition of infrastructure assets. This chapter assesses The Municipality of Neebing's (Neebing's) current asset inventory (as of year-end 2024) using a framework that addresses three key asset management questions:

- What assets are owned (types and quantities)?
- What is their replacement cost?
- What is their current condition (age and condition distribution)?

The findings deliver a comprehensive overview of asset types, quantities, values, and conditions, while also forecasting long-term replacement needs. This forecast is based on current asset age and condition relative to expected lifespans and replacement costs. These insights inform Neebing's lifecycle management strategies and investment planning to ensure service levels are achieved, and risk is appropriately managed, at minimal lifecycle costs.

Additionally, tracking state-of-infrastructure results over time can reveal trends, such as changes in condition profiles, aging asset inventories, growth in asset base quantities, and increasing replacement values.

3.2 Register of Asset Data

A register of asset data for developing the plan was transferred into a database program in 2022, and data governance guidelines were added the Asset Management Policy in 2024.

Table 3-1 lists the various sources of data used to create the register. Appendix B contains additional details on the process followed and assumptions made to populate the register.

Table 3-1: Asset Inventory Data Sources

Asset Class	Data Sources	Comments
Roads – all functional classes	- Citywide database export - Road Inventory Bylaw - Municipal Condition Score Assessments - GIS database	- See additional notes in Appendix B on road segmentation.
Major Structures – Bridges and Structural Culverts	- Citywide database exports - Bridge Inspection Reports	- Primary source was bridge inspection reports
Facilities	- Citywide database export - Condition Assessment by Chief Building Official	- Significant facility improvements and maintenance happened over past five years. - Some facilities are not longer being used and scheduled for demolition .

Asset Class	Data Sources	Comments
Fleet	- Citywide database export - - Condition from Safety Inspection Reports - Replacement List and invoices from Neebing files	- Alignment with Capital Financial Plan
Parks – buildings, sites, rinks, fields Cemetery – buildings and site	- Citywide database export - Condition Assessment by Chief Building Official and Staff -	- One Neebing managed Boat launch and Park is on crown land
Equipment	- Citywide database export - FirePro database	- Low value equipment items not included in AMP as their replacement fit into operational expenses.
Hardware	- Citywide database export - Neebing Asset Inventory Notes, Aug 23	- Security cameras included under "Other IT" asset type

The data was organized into a hierarchical relationship starting with the service area at the top followed by service function, asset class, asset type, and asset components. The hierarchy for all Neebing's service areas and assets is included in Appendix C.

3.3 Overview of Assets

This section provides an overview of the assets owned and maintained by Neebing. The asset inventory is subdivided into 7 primary categories. These are described in Table 3-2 below.

Table 3-2: Asset Inventory Overview

ASSET CLASS	ASSET TYPE	ASSET SUBTYPE	DESCRIPTION
Roads	Class 5 Highway	Collector Road	Road assets include both base and surface asphalt and gravel roads.
		Collector Base	
		Local Road	
	Class 6 Highway	Local Road	
	Class 6A Highway	Local Road	
		Collector Base	
	Class 6B Highway	Local Road	

ASSET CLASS	ASSET TYPE	ASSET SUBTYPE	DESCRIPTION
	Class 6C Highway	Local Road	
Bridges & Culverts	Bridge	Deck	A variety of road and trail bridges (of different types, sizes, and complexities) that provide connectivity and help protect environmentally sensitive areas.
		Substructure	
		Barriers and Railings	
		Superstructure	
	Centerline Culvert	Culvert	Culverts integrated across the centreline of roads (i.e. perpendicular to the road) that convey surface/groundwater, ensuring proper drainage.
	Entrance Culvert	Culvert	Culverts at road entry points that support effective drainage and prevent localized flooding.
	Major Culvert	Pipe	Large culverts that facilitate water passage under roads, supporting the roadway network by preventing flooding.
Fleet	Trailer	Trailer	Trailers used to transport equipment and supplies necessary for municipal functions.
	Vehicle - Heavy	Vehicle - Heavy	Heavy-duty industrial vehicles that support construction, maintenance, and service operations.
	Vehicle - Light	Vehicle - Light	Light vehicles used by the Municipality for day-to-day operations and service delivery.
Facilities	Facilities	Structural & Architectural	
		Mechanical	
		Electrical	
		Site Civil	
	Shed & Portable	Foundation	Municipal buildings (visitor centers, offices, storage sheds, portable

ASSET CLASS	ASSET TYPE	ASSET SUBTYPE	DESCRIPTION
		Structure	washrooms, utility buildings), Firehalls, and other arenas that provide workspaces and visitor amenities.
Equipment	Equipment	Works Equipment	Tools and machinery used for the maintenance, repair, and general operations of municipal infrastructure. This category also includes safety and rescue equipment
		Communications Equipment	
		Rescue Equipment	
		Breathing Apparatus	
		Protective Equipment	
	Hardware	Communications Equipment	Mobile devices, satellite phones, radios, and that support both emergency response and everyday municipal operations.
		Security Camera	
Land	Municipal	Site	This may include Landfills, Gravel Pits, Parks, or otherwise undeveloped land. Land improvements includes enhancements that directly support recreational activities—such as park shelters, playground equipment—to create engaging, comfortable, and functional outdoor spaces. Access and safety further includes boat launches, parking areas, service roads, signage, and fencing, gates, and barriers to guide and protect visitors.
	Industrial	Landfill	
		Office Complex	
		Pit	
		Site Civil	
	Vacant	Site	
		Excess Land	
	Park	Site	

ASSET CLASS	ASSET TYPE	ASSET SUBTYPE	DESCRIPTION
		Baseball Field	
		Rink	
		Site Civil	

3.4 All Asset Summary

This section summarizes the state of the infrastructure for all assets owned by The Municipality of Neebing in tabular and dashboard formats. Some condition assessments have been completed and some are being completed over the summer of 2025. An updated version of this document will be provided in late 2025 that reflects the updated condition scores and modelling.

The state of infrastructure reporting shows that:

- Neebing's infrastructure and capital equipment assets are valued at approximately $102 M (in 2024 dollars).
- Neebing's assets (92.4% by value) are in fair or better condition, with remaining 7.6% in poor or very poor condition requiring immediate inspection or attention (see Figure 3-1).
- The age of Neebing's assets range from 0 to 70 years, with most assets being less than 30 years old (55% of assets by value) (see Figure 3-2).
- The forecasted 100-year average annual renewal cost for all assets is $4.26M.

Table 3-3: Dashboard on State of Infrastructure – All Assets

Asset Group	Current Average Asset Age	Average Expected Asset Life	Average Asset Condition	Current Asset Replacement Cost	100 YR Average Per Annum Total Capital Cost
Transportation	29	47	Good	$85,757,000	$3,771,000
Community Services	17	27	Fair	$1,258,000	$58,000
Emergency Services	28	36	Fair	$10,137,000	$374,000
Corporate Services	49	63	Fair	$4,395,000	$104,000
Environmental services	26	66	Fair	$279,000	$8,000
Total				**$101,826,000**	**$4,255,000**

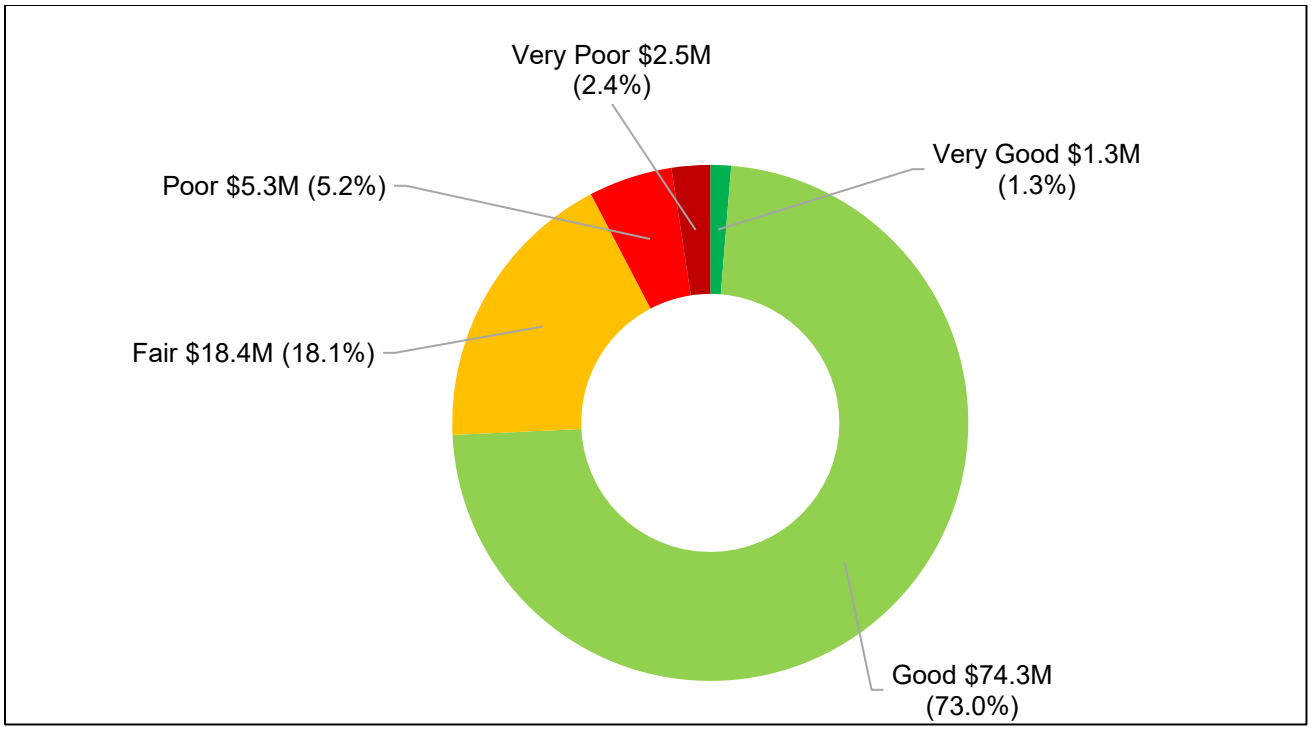


Figure 3-1: Condition Profile – All Assets

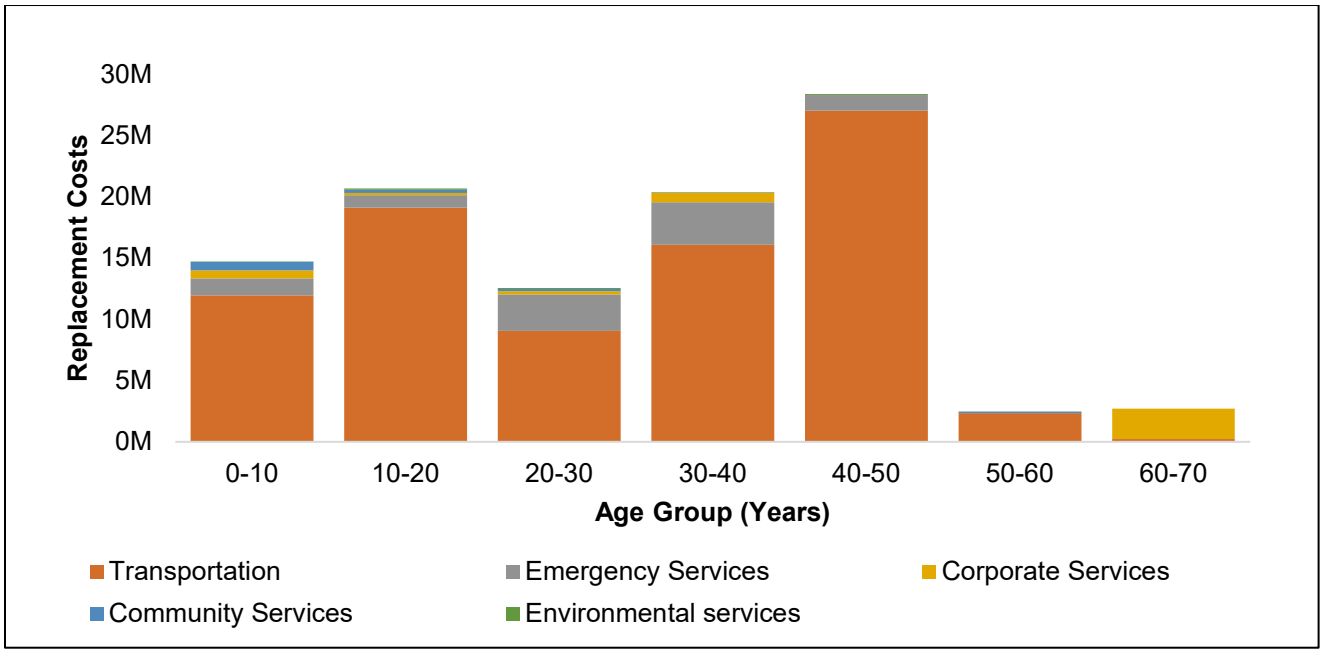


Figure 3-2: Age Profile - All Assets

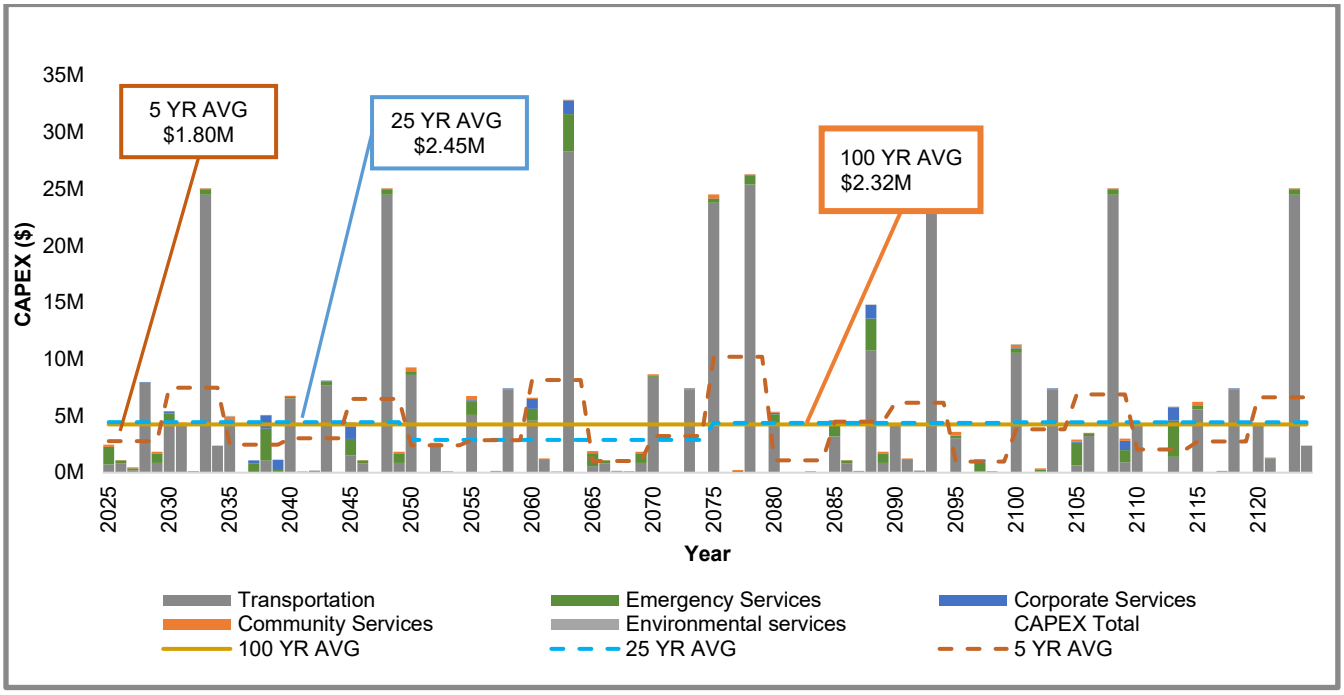


Figure 3-3: 100 Year Renewal Forecast – All Assets

3.5 Transportation

Table 3-4 summarizes the state of the infrastructure for The Municipality of Neebing's Transportation assets in a tabular format. The state of infrastructure reporting shows that:

- Neebing's Transportation assets are valued at approximately $69.27M (in 2024 dollars).
- Most of the Transportation assets (93% by value) are in fair or better condition, with remaining 7% in poor or very poor condition.
- The assumed effective age of the Transportation assets ranges from 0 to 70 years, with most assets (57% by value) being less than 30 years old.
- The forecasted 100-year average annual renewal cost for all Transportation assets is $1,781,000 (in 2024 dollars).

Table 3-4: Dashboard on State of Infrastructure – Transportation

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	Unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
Transportation	**Bridges & Culverts**	Centerline Culvert	7530	m	26	55	2.6	$4,275,375	$82,040
		Entrance Culvert	5300	m	28	54	2.7	$759,200	$14,810
		Bridge	1900	m	31	50	2.1	$8,798,562	$190,640
		Major Culvert	28800	m	16	50	2.2	$1,142,120	$22,840
	Equipment	Equipment	150	m	9	11	2.5	$987,850	$54,010

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	Unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
	Facilities	Facilities	95	m	34	47	2.4	$2,489,420	$53,840
		Shed & Portable	25	m	23	44	2.3	$1,202,900	$19,620
	Fleet	Trailer	5	m	24	25	3.1	$282,100	$11,280
		Vehicle - Heavy	20	m	19	22	3.1	$4,726,250	$230,290
		Vehicle - Light	5	m	13	15	2.5	$380,620	$38,060
	Land	Industrial	15	m	36	57	2.4	$77,950	$2,410
		Municipal	5	m	31	101	3	$10	$0
	Roads	Class 6 Highway	157600	m	35	15	2.2	$29,434,286	$1,650,000
		Class 6B Highway	17000	m	43	15	2	$3,208,490	$205,000

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	Unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
		Class 6A Highway	14200	m	43	21	2	$2,821,584	$167,000
		Class 5 Highway	112900	m	20	54	2	$32,788,512	$898,000
		Class 6C Highway	5400	m	42	15	2.1	$1,019,167	$71,000
Total Cost								**$69,272,039**	**$1,781,000**

3.6 Community Services

Table 3-5 summarizes the state of the infrastructure for The Municipality of Neebing's Community Services assets in a tabular format. The state of infrastructure reporting shows that:

- Neebing's Community Services are valued at approximately $1.26 million (in 2024 dollars).
- Most of the Community Services assets (80% by value) are in fair or better condition, with remaining 20% in poor or very poor condition.
- The assumed effective age of the Community Services assets ranges from 0 to 60 years, with most assets (53% by value) being less than 10 years old.
- The forecasted 100-year average annual renewal cost for all Community Services assets is $53,000 (in 2024 dollars).

Table 3-5: Dashboard on State of Infrastructure – Community Services

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	Unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
Community Services	Facilities	Shed & Portable	29	ea	23	44	2.3	$176,890	$3,990
	Land	Park	62	ea	21	45	2.4	$1,085,300	$48,750
		Municipal	8	ea	31	101	3	$10	$0
Total Cost								**$1,262,200**	**$53,000**

3.7 Emergency Services

Table 3-6 summarizes the state of the infrastructure for The Municipality of Neebing's Emergency Services assets in a tabular format. The state of infrastructure reporting shows that:

- Neebing's Emergency Services are valued at approximately $10.1 million (in 2024 dollars).
- Most of the Emergency Services assets (80% by value) are in fair or better condition, with remaining 20% in poor or very poor condition.
- The assumed effective age of the Emergency Services assets ranges from 0 to 50 years, with most assets (52% by value) being less than 30 years old.
- The forecasted 100-year average annual renewal cost for all Emergency Services assets is $373,000 (in 2024 dollars).

Table 3-6: Dashboard on State of Infrastructure – Emergency Services

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
Community Services	Equipment	Equipment	153	m	9	11	2.5	$727,820	$50,830
	Facilities	Facilities	98	m	34	47	2.4	$5,292,680	$139,600
		Shed & Portable	29	m	23	44	2.3	$7,560	$370
	Fleet	Vehicle - Heavy	20	m	19	22	3.1	$3,675,480	$168,280
		Vehicle - Light	6	m	13	15	2.5	$341,520	$13,660
	Land	Municipal	8	m	31	101	3	$108,660	$0
Total Cost								**$10,154,000**	**$373,000**

3.8 Corporate Services

Table 3-7 summarizes the state of the infrastructure for The Municipality of Neebing's Corporate Services assets in a tabular format. The state of infrastructure reporting shows that:

- Neebing's Corporate Services are valued at approximately $4.6 million (in 2024 dollars).
- Most of the Corporate Services assets are in good (49% by value) or fair (51% by value) condition.
- The assumed effective age of the Corporate Services assets ranges from 0 to 70 years, with most assets (56% by value) being 60-70 years old.
- The forecasted 100-year average annual renewal cost for all Corporate Services assets is $109,000 (in 2024 dollars).

Table 3-7: Dashboard on State of Infrastructure – Corporate Services

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
Corporate Services	Equipment	Equipment	153	ea	9	11	2.5	$50,340	$10,060
		Hardware	3	ea	7	10	2	$17,450	$1,740
	Facilities	Facilities	98	ea	34	47	2.4	$4,180,250	$93,430
		Shed & Portable	29	ea	23	44	2.3	$11,340	$560
	Land	Vacant	17	ea	22	101	3	$270,032	$2,680

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
		Industrial	19	ea	36	57	2.4	$3,150	$30
		Municipal	8	ea	31	101	3	$23,420	$0
Total Cost								**$4,556,000**	**$109,000**

3.9 Environmental Services

Table 3-8 summarizes the state of the infrastructure for The Municipality of Neebing's Environmental Services assets in a tabular format. The state of infrastructure reporting shows that:

- Neebing's Environmental Services are valued at approximately $279k (in 2024 dollars).
- Most of the Environmental Services assets are in good (39% by value) or fair (61% by value) condition.
- The assumed effective age of the Environmental Services assets ranges from 0 to 50 years, with most assets (56% by value) being 30-50 years old.
- The forecasted 100-year average annual renewal cost for all Environmental Services assets is $ $8,000 (in 2024 dollars).

Table 3-8: Dashboard on State of Infrastructure – Environmental Services

Asset Service (Function)	Asset Group	Asset Type	Quantity (m)	unit	Average Component Age	Avg Expected Life	Avg Condition	Current Replacement Cost	100 Year Avg Annual Renewal Cost
Environmental Services	Facilities	Shed & Portable	29	ea	23	44	2.3	$134,780	$2,690
	Land	Industrial	19	ea	36	57	2.4	$124,890	$1,420
		Park	62	ea	21	45	2.4	$19,020	$3,800
Total Cost								**$279,000**	**$8,000**

3.10 Context for information in this section

Following the data extraction and review, each identified issue in the existing dataset was categorized based on its impact on infrastructure planning and decision-making. Issues were grouped into categories such as missing or incomplete data, duplication errors, and inconsistencies in formatting or reporting. Where applicable, specific improvement measures were defined, including adjustments to quantity metrics, validation of material classifications, and alignment with standardized asset management frameworks. Specific approaches are defined below.

3.10.1 Asset Data Source

The Municipality of Neebing maintains and manages their asset register in PSD's Citywide Software. The data used for this state of infrastructure analysis was exported most recently from Citywide software in January 2024.

3.10.2 Asset Replacement Costs

Asset replacement costs used in this Plan are extracted from Citywide software. Where cost information was missing, replacement costs were estimated (in Q3 2024 dollars) using unit rates based on the Municipality of Neebing staff knowledge and experience. Where necessary, supplier quotes were obtained to refine cost estimates for culverts, road materials, and other key infrastructure components. These quotes were benchmarked against historical costs, procurement bid records, and industry-standard pricing databases to ensure accuracy. Additionally, costs were adjusted for inflation using the NRBCPI index, selecting either the Winnipeg or a national composite designation to reflect the most relevant economic conditions.

3.10.3 Asset Lifespans

The asset lifespans used in this Plan were both informed from existing data from Citywide, and comparable projects with similar climate expectations. Where this information was missing, lifespans were based on The Municipality of Neebing staff knowledge and experience.

3.10.4 Asset Condition

Condition ratings from physical inspection data were used when available. However, where no inspected condition data was available, an "age-based-performance" profile was assumed to assess the expected physical condition of the assets. This method is shown in Table 3-9 and describes the expected condition of assets at different stages in their service life. A Weibull statistical model was applied to estimate the Probability of Failure (PoF) for specific asset types. This was particularly relevant for culverts made of Corrugated Steel Pipe (CSP) and reinforced concrete, where deterioration trends are well-documented. For bridge assets, inspection data was used to supplement condition assessments, identifying critical deficiencies requiring immediate or short-term remediation. The integration of inspection data allowed for improved risk-based decision-making in forecasted renewal dates.

Table 3-9: Condition Scale Conversion

Citywide Condition Assessment Score	Condition Score	Condition Rating
80-100	**1**	**Very Good:** Fit for the future
60-79	**2**	**Good:** Adequate for now
40-59	**3**	**Fair:** Requires attention
20-39	**4**	**Poor:** At risk
0-19	**5**	**Very Poor:** Unfit for sustained service

Where no inspected condition data is available, an "age-based-performance" profile is assumed to assess the expected physical condition of the assets. This method is shown in Table 3-10 and describes the expected condition of assets at different stages in their service life.

Table 3-10: Age-based Condition Rating System

Score	Condition Rating	Criteria	Condition Rating Description
1	**Very Good:** Fit for the future	RUL* ≥ 75%	The infrastructure in the system or network has greater than or equal to 75% of its remaining useful life. It is generally in very good condition, typically new or recently rehabilitated.
2	**Good:** Adequate for now	75% > RUL ≥ 35%	The infrastructure in the system or network has less than 75% (and greater than or equal to 35%) of its remaining service life. It is in good condition.
3	**Fair:** Requires attention	35% > RUL ≥ 13%	The infrastructure in the system or network has less than 35% (and greater than or equal to 13%) of its remaining service life. It is in fair condition.
4	**Poor:** At risk	13% > RUL ≥ 3%	The infrastructure in the system or network has less than 13% (and greater than or equal to 3%) of its remaining service life. It is in poor condition and mostly below standard, with many elements approaching the end of their service life.
5	**Very Poor:** Unfit for sustained service	RUL < 3%	The infrastructure in the system or network has less than 3% of its remaining service life. It is in very poor, unacceptable condition and should be replaced or rehabilitated.
**RUL stands for Remaining Useful Life.*			

The age-based condition ratings shown in Table 3-10 are based on a default deterioration curve shown in Figure 3-4.

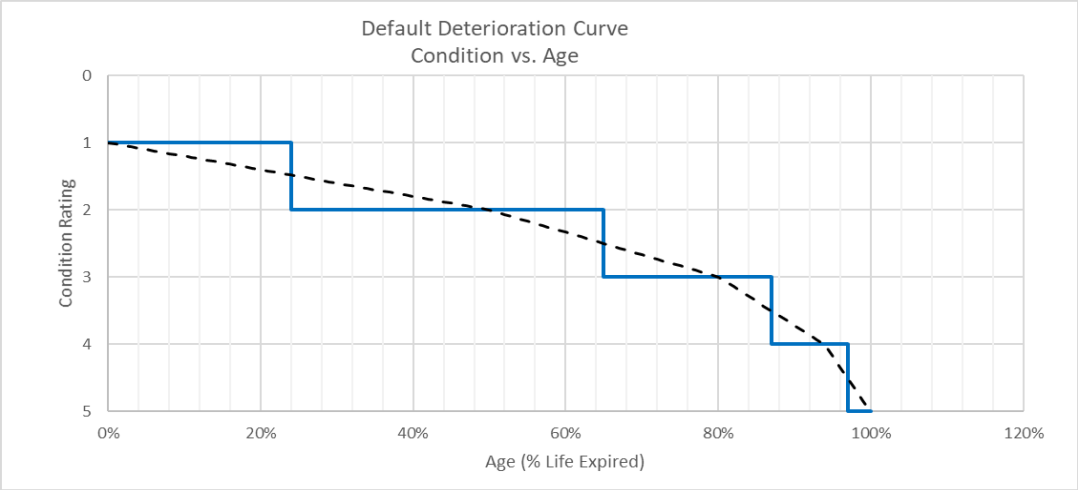


Figure 3-4: Typical Asset Condition Profile

3.10.5 Data Assumptions

To effectively assess the state of municipal infrastructure in the Municipality of Neebing, a structured and data-driven approach was employed. The dataset reviewed encompassed multiple asset categories critical to municipal operations, including the Road Network, Facilities, Bridges & Culverts, Fleet, Land, and Machinery & Equipment. The objective of this assessment was to identify data gaps, inconsistencies, and opportunities for improvement, ensuring a well-informed foundation for asset management planning.

The analysis followed a multi-phase process, beginning with an initial data integrity review, followed by the categorization of issues, and concluding with the development of forecasted renewal predictions. The following assumptions were made in situations where data was not available and influence the state of infrastructure analysis and results reported in this chapter.

Install Dates – 34 recorded such as 1900-01-01, 1950-01-01), were deemed to have at least 1 year of service life remaining based on the understanding that they were currently still in service. The maximum (oldest) install date for these assets would therefore be the current year minus the expected lifespan of the asset, plus the 1 year of remaining service.
This approach for populating unknown install dates ensures these assets are forecast for replacement in the first year of the analysis (i.e., 2024). They will be identified as candidate assets for replacement (i.e., potentially requiring replacement). This will signal the need for further investigation to confirm asset condition (and remaining life) prior to approving the appropriate year for replacement. This will promote early improvement of asset data and increase the overall accuracy of asset replacement and financial forecasts.
In situations where it's unknown what kind of renewal or rehabilitation may have been done to an asset since it's installation year, and as such may have a misleading install date were flagged and generally used condition based Remaining useful life, rather than Age based remaining useful life.

Estimated Useful Lives – The estimated useful lives recorded in CityWide served as the baseline, with adjustments made across asset categories. For example, culverts were assigned a material-specific estimated useful life rather than a generic category value. Any assets with estimated useful lives set to "0 Months" were assigned an estimated useful life value based on existing data and knowledge from referenced literature.

Asset Deterioration Analysis - To support infrastructure life-cycle analysis, a Weibull statistical model was applied to estimate the Probability of Failure (PoF) for specific asset types. This methodology was particularly relevant for culverts made of Corrugated Steel Pipe (CSP) and reinforced concrete, given their well-documented deterioration profiles. The Weibull distribution allowed for the modeling of expected service life based on existing condition data, historical deterioration trends, and local environmental factors. Additionally, bridge inspection data was incorporated to identify critical deficiencies requiring immediate or short-term remediation. This ensured that safety concerns were prioritized within the asset management framework, aligning with best practices for risk-based decision-making. The inclusion of inspection data allowed for a more targeted approach in scheduling necessary repairs and replacements, optimizing resource allocation.

Replacement Costs – To improve cost estimation for infrastructure rehabilitation and replacement, supplier quotes were obtained for culverts, road materials, and other key assets. These quotes, sourced from vendors such as Armtec and procurement bid records, provided a more precise basis for financial modeling. The collected pricing data was incorporated into the analysis to enhance the accuracy of capital planning and long-term budget forecasting. This step was particularly beneficial in refining cost assumptions for major asset classes, allowing for a more defensible and transparent financial strategy.

GIS & Quantity – Quantities entered in Citywide's asset register are assumed to be accurate. For any assets with unknown quantity, an interim quantity value was entered based on either an average value calculated from existing data for the same asset types (and where data is available, same size), or a default value where average values were not available or not appropriate. To enhance spatial accuracy and validate asset locations, data collected using Neebing's existing Geographic Information System (GIS) mapping was used. GIS tools played a crucial role in assessing infrastructure placement, verifying asset sizes and identifying discrepancies in recorded positions. This was particularly valuable for the Road Network and Bridges & Culverts. In the future, GIS can be leveraged to conduct spatial analysis, identifying clusters of aging infrastructure and assessing environmental risk factors, such as flood-prone areas affecting culverts and roads.

Units of Measure – Units of measure for some asset types were corrected to achieve consistency and accuracy across The Municipality of Neebing asset portfolio. Examples of issues addressed include: (1) inconsistent use of metric and imperial systems, (2)

inconsistent use of unit of measure (e.g., using Area and Quantity interchangeably for a given asset type), and (3) incorrect unit of measure for a specified asset type (e.g., using Area for culverts instead of Length). If a unit of measure was changed for an asset, the quantity was reassessed for the new measure but the asset value was unchanged based on the assumption described for "replacement costs" noted above.

Asset Condition – Asset condition data entered in Citywide's asset register are assumed to be accurate. For all infrastructure class assets, condition ratings from the past 5 years of inspection data were used for assessment of current condition; inspection data older than 5 years were considered outdated and ignored in the analysis. For all capital equipment class assets, condition ratings from the past 2 years of inspection data were used for assessment of current condition; inspection data older than 2 years were considered outdated and ignored in the analysis. For any asset with unknown or outdated condition, condition rating was estimated based on their age compared to expected useful life, as per Table 3-10.

By leveraging GIS mapping, Weibull statistical analysis, supplier cost data (Armtec, procurement bids, cost database, costing literature), and bridge inspection results, the Municipality is better positioned to make informed decisions about asset maintenance, renewal, and long-term financial planning.

3.10.6 Report Structure - State of Infrastructure (SOI)

This section summarizes the state of the Municipality of Neebing' infrastructure asset portfolio in the form of a dashboard. The dashboard includes:

- Asset categories, types, and their material, quantities or size,
- Asset values, defined as replacement costs,
- Asset average ages, weighted by their value,
- Asset average expected useful live, weighted by their value,
- Asset condition, weighted by their value,
- Asset replacement costs, and
- A 100-year asset renewal forecast.

It should be noted that the reason for the forecast period being 100 years is that all assets will be replaced at least once within that period. It also provides context to decision-makers on what renewals are coming up in the future and how much budget is required to sustainably fund the renewals over time.

Asset categories were grouped into service areas for reporting purposes. A dashboard summary is presented for following groupings:

- Transportation
- Community Services
- Emergency Services

- Corporate Services
- Environmental Services

Section 3.4 contains a summary state of infrastructure dashboard for all infrastructure and capital equipment assets owned by The Municipality of Neebing. Sections 3.5, 3.6, 3.7, 3.8, and 3.9 provides a more detailed state of infrastructure reporting for each of the asset groups listed above.

3.11 Continuous Improvement

Improving state of infrastructure reporting is essential to ensure asset management planning is productive and provides insight to future decision making. To improve state of infrastructure reporting it is recommended that Neebing consider the following improvements:

- Assess existing hierarchy and adjust based on management needs. The hierarchy should be structured to enable management activities and reporting requirements.
- Update asset performance attributes i.e. condition, capacity, functionality to better reflect renewal need.
- Assess asset criticality to better understand the risk profile of Neebings' assets.
- Utilize Citywide to generate asset reporting directly.

4 LEVELS OF SERVICE

4.1 Introduction of Levels of Service

Level of Service (LOS) statements help to define the service offered to stakeholders. LOS provides information to make decisions regarding investment into a service and the types of activities required to maintain a service. Effective LOS must balance the stakeholders needs, affordability and tolerated risk.

Neebing LOS are aligned with organizational objectives and stakeholder expectations. This alignment focuses the management of the service with the direction the municipality wishes to go corporately and the investment decisions the service needs to support this.

4.2 Regulatory Requirements

The Municipality of Neebing operates under several Ontario provincial regulations including:

Table 11: Provincial Regulations

Legislation	Requirement
Municipal Government Act 2001	Sets out role, for 443 of 444 Ontario municipalities) and recognizes them as a responsible and accountable level of government. The act gives municipalities broad powers to pass bylaws and govern within their jurisdiction. The act also outlines requirements for municipalities including: • practices and procedures • accountability and transparency • finance
Infrastructure for Jobs and Prosperity Act	The purpose of this Act is to establish mechanisms to encourage principled, evidence-based and strategic long-term infrastructure planning that supports job creation and training opportunities, economic growth and protection of the environment, and incorporate design excellence into infrastructure planning.
Municipal by-laws	Regulations approved by Council to safeguard and protect persons and properties
Occupational Health and Safety Act	Rules governing health and safety in Ontario's workplaces
Fisheries and Oceans Canada (DFO)	Provides guidelines and laws to protect fisheries habitat in proximities to roadways and bridges
Planning Act	Provides direction on municipal planning activities
Building Code Act	Provides requirements to adhere to construction safety practices.

Legislation	Requirement
Accessibility of Ontarians with Disabilities Act	The purpose of this Act is to benefit all Ontarians by, developing, implementing and enforcing accessibility standards.
Environmental Protection and Enhancement Act	Provides for orderly development of roadway systems while protecting the environment
Police Services Act	Provides the principles related to police services.
Fire Protection and Prevention Act	Defines municipal responsibilities for fire protection services.
Emergency Management and Civil Protection Act	Provides requirements for emergency management.
Navigation Protection Act	An Act respecting the protection of navigable waters

Table 12: Transportation Legislation

Legislation	Requirement
Traffic Safety Act	Provides safety standards for motor vehicles and road traffic safety

Table 13: Recreation and Parks Legislation

Legislation	Requirement
Weed Control Act	Provides Provincial guidelines for the control of noxious weeds.

4.3 Stakeholders

Table 14: List of stakeholders provides an overview of the key stakeholders along with brief description of each.

Table 14: List of stakeholders

Stakeholder	Description
Citizens	This is the perspective of everyone who uses the service, current or future, who lives and/or works in the municipality
Businesses	Includes cheese farm Thunder Oak, home base businesses such as bake shop on boundary,
Indigenous business	School of Indigenous learning, blue sky strategic group

Stakeholder	Description
Tourists	Neebing is a known and popular tourism destination. (seasonal trends)
Seasonal Residents	Lake front property, hunt camps,
Commuters	Rely on network of smaller highways or corridor highways
Resource Extraction	gravel pits(royalties), forestry,
Community Groups	Snowmobile groups, field naturalist, Sport groups,
Farm Agriculture	Rely on roadway network for access and transport of goods
Neighbouring Communities	Mandated services delivered from Thunder Bay, Service shared with other communities,

4.4 Asset Services LOS Expectations and Performance Measures

The following tables describe current understanding of the level of service expectations for stakeholders the relevant service criteria and performance measures identified by Neebing staff, to monitor delivery of the service level expectations.

As more information is available on measured performance results and cost of service options, Neebing will be in an appropriate position of knowledge about costs and consequences, to communicate to stakeholders to determine future desired levels of service to be funded. Currently the level of service information in the following table is based on staff assessment of current services

4.4.1 Transportation

Transportation services provide for the safe and efficient movement of people and goods within the municipality and to and from adjacent communities. The 246 km roadway network has been developed to a standard that does not burden the residents and taxpayers of the municipality

Service Expectation		Customer Measures			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Safety	Safe Road network in good condition based on road classification.	# of Reported Safety issues	# of complains	Reduction in number of complaints annually	Regular inspection	Based on maintenance policy Section 4	
			# Service request		All complaints and service requests investigated and reported to council		
Well Maintained	Condition of transportation assets are maintained	% value of assets in fair or better condition (SOI)	70%	75%	Adhere to lifecycle renew, replace programs and review road maintenance policy annually	Renewal program reviewed and updated	Replace renew based on conditions
Reliable	Reliable Road network that supports access, loading requirements, and minimal downtime or diversions	# of unplan closures (example: flooding)	Monitor	Continue to monitor	Determine reason and appropriate action	TBD	TBD
		# of formal road complaints or requests for service	<1 complains monthly, < 10 requests for service	<5 monthly	Complaints Investigated promptly	Monthly council review (road complaints)	TBD
Available	Roads are available, free of delays and fit for purpose	# of unplan closures	<8 unplanned closure	<5 quarterly	Monitor roads during extreme weather events. Follow Roads Maintenance Policy		95%

		Snow removal policy	<3 times per year of times not adhering to snow removal schedule based on policy.	None	Snow removal schedule adherence	95% adherence	100% Complete according to schedule
Affordable	Council approved budget not exceeded	Total cost to maintain transportation network	32% of Operating Budget or $2,651 per lane km of road	Op budget not to exceed 35%	Budget variance reports reviewed quarterly	Under budget or meets target	100%
Compliance	Set standards based on classification.	Meet the standard		100%	Roads committee meet quarterly	Adjust road classifications. Address attributes. And make recommendations	

Traffic volumes on most roads are less than 200 vehicles per day on average. Typical road users include passenger, recreational, and emergency vehicles; pedestrians; and cyclists. The road network is used by trucks and equipment to operate and maintain the road, and occasionally by heavy transport vehicles (e.g. logging vehicles).

The Department of Public Works is responsible for operating, and maintaining the road network including:

- 13 bridge structures,
- 8 major culverts, and
- 1,311 other culverts (total of centerline and entrance culverts).

No data were available on signs, guardrail, or ditches

The following assets are also owned by the municipality for providing transportation services:

- 1 public works garage
- 1 sand and 1 salt storage shed

Various equipment including a tractor, brusher, mower, broom, conveyor, excavator, grader, loader, backhoe, steamer, tack kettle, and radios.

4.4.2 Community Services

The assets supporting Community Services are managed by Public Works and include a recreational facility with a covered pavilion, two playgrounds, a seasonal outdoor ice rink, 8 public parks, two landfill sites and a cemetery. The buildings at the recreational facilities fall under the jurisdiction of Corporate Services and are reported in Section 8.

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Availability	Parks and boat lunches are available for seasonal use	Seasonal operation Number of times per year that the site or asset is unavailable for use	2-3 complaints per year	No complaints	Notify and publish alternate locations Inspected and apply regular maintenance	adhere to schedule	adhere to schedule
	Events and programs are available to public	Number of events	5	7	Events offered have attendance between 80 to 100 % of available	4 to 5 events	7 events
Cleanliness	Parks are clean	Number of complaints	10 complaints	<5 complaints per year	Monitoring and increase service as available. Inform council for budget (monitor and expand)	Council reports. Weekly port-a-potty services during busy season.	Increase service as necessary
		Parks appear neat	90%	100%	Mowing schedule followed by groundskeeper	Weekly mowing and garbage removal	Vault toilet facilities at key locations. Mowing remains the same as current performance.
Accessibility	Providing accessible facilities for the user	Facilities assets comply with accessibility regulations (Y/N)	80%	80% (sites comply with accessibility standards)	% of Facilities comply with accessibility standards	Unit replaced with accessible units as they fail	TBD
Affordability	Affordable tax/lease for Facilities	Total Cost to maintain Community Service Facilities	Recreation budget 1% of operating expenses	Recreation budget not to exceed 1.25% of operating expenses	Revenues sources meet expenses	Annual review (Grants, revenue, reserves, fees and charges)	No increase in taxes related to recreation

Well Maintained Reliable and safe	Sites are maintained in a reliable and timely manner to ensure safety, functionality, and a positive user experience.	Assets maintained in fair or better condition	85%	90%	Maintain lifecycle activities	Inspections and repairs performed	Inspections and repairs performed
	The site is safe for users	Complaints from public	<2 per year	Changes made as deemed necessary	Regular safety inspections	Playgrounds inspected annually; other inspections performed	Playgrounds inspected annually; other inspections performed

4.4.3 Corporate Services

The Corporate Services department is responsible for managing the municipal buildings including the new and municipal office building, the public works buildings, landfill kiosk and 2 storage sheds. Secure, clean, safe, comfortable building, easy access, suitable for purpose, available when needed, appropriate size, well maintained.

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Compliance	Meets all relevant regulatory standards	Required certificates, permits, and inspections are completed as required Y/N (fire extinguisher checks)	100%	100%	Fire extinguisher checks, Water samples, health unit kitchen inspections etc.	100%	100%
Cleanliness	Building cleanliness is well managed	# of valid complaints	No complaints	No complaints	Routine cleaning occurs on schedule and after events	100%	100%
Well Maintained	Condition of assets is maintained	% value of assets in fair or better condition	70%	100%	Reactive maintenance and repairs are reduced	Reactive Maintenance only - no regular inspections	No reactive maintenance required, regular condition inspections performed Managed Care
		FCI values for buildings	Average 70%	Average above 70%	H& S inspections performed, generator testing and furnace inspections done No condition inspections/testing	Some regular inspections occur	Inspect and maintain based of FCI rating
Safety	Buildings are safe for users and staff	# of safety incidents	0 incidences	0 incidences	Regular inspections performed	Quarterly health and safety meetings and annual inspections	Quarterly health and safety meetings and annual inspections
		# of reported safety concerns	2 per year	No unresolved safety issues	Safety inspections	Monthly inspection at some locations	Monthly inspection at all sites
Accessibility	Buildings are accessible to all intended users	Public buildings meet accessibility standards, employee only building meet intended users needs	75%	100%	Accessibility issues resolved according to approved plans and user needs	address accessibility issues	address accessibility issues

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Affordability	Managed to provide best value to ratepayers	Buildings utilized for intended purposes	Most building well-used. Some are no longer in use	Buildings managed	Lifecycle management	Annual review during budget cycle	Annual review including end of life review

4.4.4 Emergency Services (Fire Services)

Emergency Services in the Municipality of Neebing are provided to residents through 6 firehalls with fire trucks and medical response vehicles in partnership with a dedicated volunteer fire service staff.

At present, the Emergency service's facilities are housed in several small, utilitarian fire halls spread around the municipality. This arrangement has certain advantages for Neebing, which has no town centre and a small population spread out over a large geographic area. NES is an entirely volunteer-run service and the decentralized nature of the existing fire halls allows volunteers in different parts of the Municipality to access apparatus and equipment closer to emergency sites than may be possible with a single fire hall.

However, the existing fire halls are mostly non-purpose built and lack many of the facilities that a modern fire service needs to operate, including training space and appropriate facilities for managing, storing and maintaining gear and apparatus. Some of the halls lack basic services such as washrooms.

Service Expectation		**Customer Measure**			**Technical Measure**		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Compliance	Assets that meet, or exceeds, legislative guidelines, standards and regulations	Compliance with Ontario Government Guidelines	80%	100%	# of inspections passed	80%	100%
		Annual reports to OFM (Municipal Fire Protection Profile)	100%	100%	Reports submitted annually	100%	100%
		Annual reports to Ontario Ministry of Transportation (Fleet Safety Inspections)	100%	100%	Annual Safety Inspection, Regular inspections and maintenance	100%	100%
Reliable	Public calls for responses are met	Call Response	98%	100%	Percent of emergency events attended	98%	100%
		Response is within a reasonable time	20 minutes	15 minutes	# of emergency events attend within the acceptable range	55%	90%
Well-Maintained		Condition of vehicle/equipment	70%	90%	maintain fleet maintenance schedule	100%	100%

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
	Provision of a well-maintained and reliable fleet of vehicle and equipment	Vehicle suitable for service required	70%	100%	Planned replacement schedule is followed	75%	100%
Safe	Safety protocols are followed	Incident Reports	< 2 per year	0	Safety protocols are followed	90%	100%
					Personal PPE is tested and inspected as required	90%	95%
Value	Managed to provide best value to ratepayers.	Reciprocal response agreements in place	100%	100%	Emergency management plans updated and reviewed.	100%	100%

4.4.5 Environmental Services

Environmental Services consist of solid waste disposal at two landfill sites, one located in Scoble Hamlet, and the other located on Sandhill Road just off Highway 61. Table 46 lists the types of waste accepted at the landfills.

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
Availability	The site is available for use at published times	hours of operation [Hour increased for summer hours, April to October]. Note: Landfill will operate for extra hours in circumstances where there is increased waste for demolition	Site open as advertised. Planned closure (e.g. if Christmas falls on a Sat/Sun) are advertised ahead of time with alternate hrs	Maintain current hours	Standard operating hours, Winter Sat 9-5, Sun 12-4, Summer Wed 4-8, Sat 9-5, Sun 4-8, Planned changes are advertised (e.g. not open)	100%	100%
Reliable	Solid waste disposal that supports needs	# of unplanned closures (weather, staffing)	<3 per year	<3 per year (Weather)	Staffing is managed ensure availability., Unplanned closures announced on website and social media	100%	100%
Capacity	Facilities are designed and operated to manage waste effectively	Participation in waste diversion strategies, good neighbour shed for gently used suitable items, recycling promoted	Recycling Promoted	Recycling Promoted	Waste Management Committee looks for innovative waste reduction strategies	Food Cycle pilot program, good neighbour area at both landfill sites	Continue to look for ways to divert/reduce waste
		Volume of waste (95% of Neebing assessment is residential (MPAC Assessment data)	Waste is measured by type (household, clean brush, tires, ashes, demolition)	Waste is measured by type	Track waste	Annually review to track capacity	Continue to track and monitor
Affordability	An efficiently managed service that is financially responsible and meets agreed service levels	Punch Card system with residents receiving 100 bags per year (50bags	100%	100%	Landfill cost tracked through budget/ variance reporting	4% of Operating budget is spent	4% of Operating budget does not exceed 4.25%

Service Expectation		Customer Measure			Technical Measure		
Key Service Attribute	**LOS Statement**	**Performance Measure**	**Current Performance**	**Target**	**Performance Measure**	**Current Performance**	**Target**
		seasonal). Additional punch cards can be purchased				on Environmental Services	
		Demolition waste, or larger volume at Sand Hill site with tipping fees applied	Tipping fees for demolition waste	Tipping fees tracked and placed into Landfill Reserve Fund	Avg (2020-2024) = $9,367	Continue to collect tipping fees and place into landfill reserve	
		Unlimited recycling and clean brush allowed at both sites	Continue current practice	Recycling contract with Circular materials	Maintain recycling contract	Maintain recycling contract	
Compliance	Compliance with regulations, standards, and acts	Fines/Orders	1	0	Meet compliance	Comply	Comply
		Compliance ministry of environment expansion requirements	Two Expansion applications underway	Expansion completed	Well monitoring and check for contamination	Comply	Comply
Safety	Sites are safe for users	Near miss reports, complaints	Reports tracked and appropriate action taken	TBD	Health and Safety Committee inspection, and risk reduction	Safety inspections completed	Safety inspections completed
		No. of incidents	1 per year	TBD	Incident reports analysed	Risk mitigation as appropriate	Risk mitigation as appropriate
Stewardship	Site is available for long term use	Expansion plans meet expected needs for more than 50 years	< 5 per year (Scoble) < 25 per year (Sand Hill)	Expansion plan approved by ministry of environment	Review by waste management committee	Monthly	Monthly

4.4.6 Factors Impacting Levels of Service Performance

External trends and issues affecting expected levels of services or the Municipalities ability to meet the defined levels of services include the following.

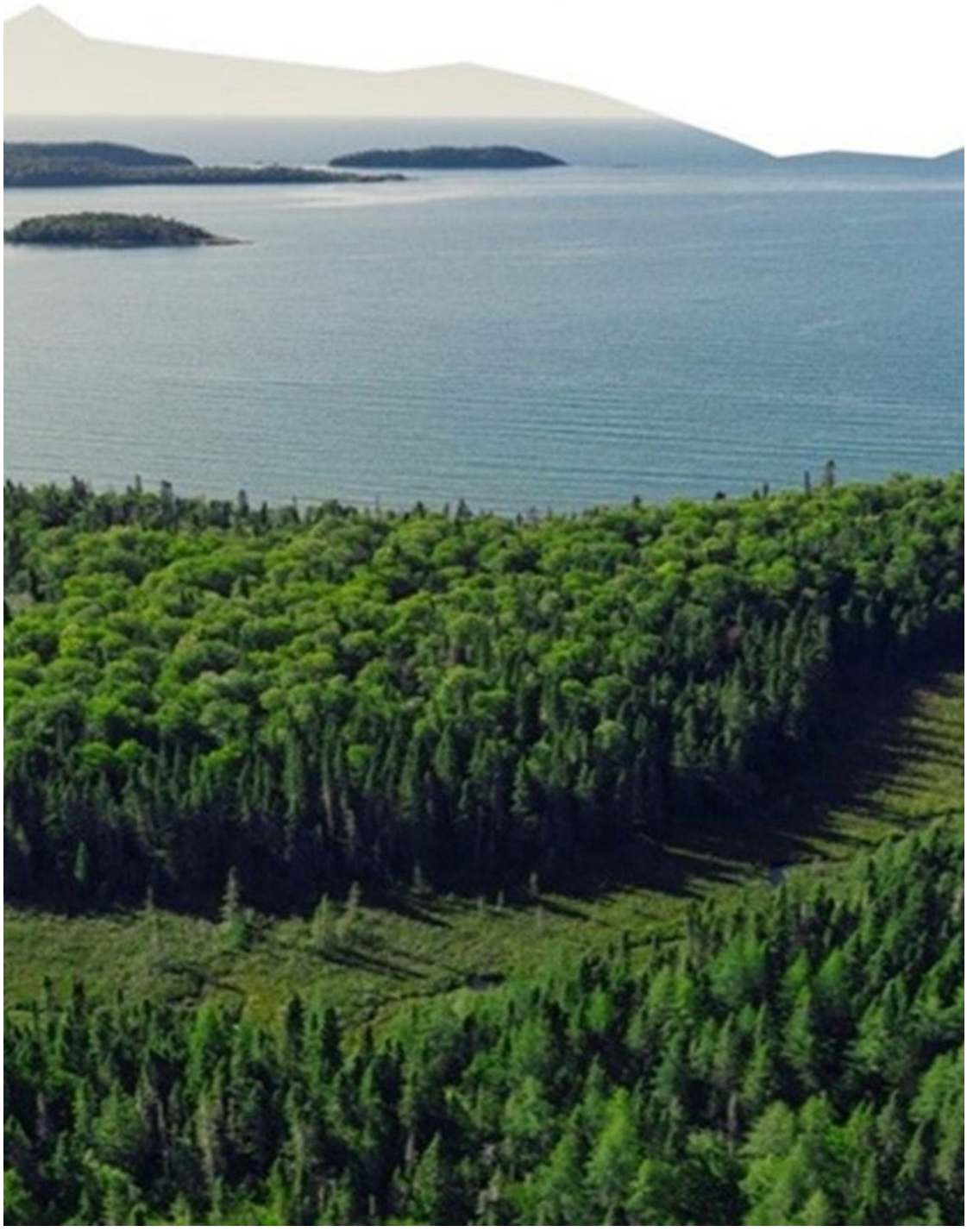
- Fluctuating population and employment changes (e.g. seasonal growth, demographics), which will impact infrastructure use.
- Changes in expectations for programs or patterns of use from the public, which will impact infrastructure use and revenue for services.
- Potential changes in technology or methods, which may replace obsolete equipment, provide longer asset life, and/or achieve higher quality and greater efficiencies.
- Potential changes to the cost of input variables (e.g. cost of power, fuel), which will impact costs to deliver the services.
- Infrastructure failing prematurely due to environmental factors and/or construction practices requiring renewal much earlier than the expected life of the asset.
- Availability of external funding (e.g. federal and provincial infrastructure programs), which may affect the infrastructure improvement activities that can be undertaken.
- Unexpected downloading of services by more senior levels of government.
- Climate change, including changing storm events and patterns (e.g., higher frequency and intensity of storms), which will impact the infrastructure.
- Potential changes in Federal or Provincial legislation.

4.5 Continuous Improvement

Continually improving the levels of service framework allows for the municipality to ensure funds are allocated in the most meaningful way possible. The following actions will support this goal.

- Develop procedures to implement measurement for all LOS.
- Collect measured data and report performance against measures annually.
- Confirm performance targets for each performance measure. Good to have at least 1-years worth of measured results to refer to.
- Regularly review the LOS statements to ensure they continually align with the organizations and the stakeholder's expectations.

5 FINANCIAL SUMMARY



5.1. Overview

This section provides an overview of the revenues and costs to provide the services, including operations and maintenance forecasts and capital renewal forecasts as well as new assets and upgrades to support growth. The information included in the financial reflects the 2025-2034 capital budget and the renewal forecasts.

Lifecycle Activities that are non-capital in nature (<$10,000) are funded annually through the Operating Budget. Budget line items for building and/or ground and/or fleet and/or equipment maintenance are contained within each functional area (Transportation Services, Community Services, Corporate Services, Emergency Services, Environmental Services). These line items provide stable year-over -year funding for lifecycle activities that are under the capitalization threshold. A 1% tax increase in Neebing raises just over $30,000 in 2025. Even small capital purchases can have serious budget implications.

Neebing has developed a holistic process for financial capital planning. A cross-department committee comprised of Council, Staff, and Public meet and discuss the needs of the Municipality as whole and approve a plan, including financing, which is then brought before Council as the annual Capital Plan. The Asset Management Committee and the Roads Sub-committee meet as required to update the capital plan projects and items (and relevant financial forecasts) annually and to provide asset related recommendations including financing to Council.

Appendix C provides more information on the Financial Palnning process in Neebing.

There is a funding shortfall in Neebing. The community will likely never be able to fully fund the activities in the Asset Management Plan. Neebing will continue its pragmatic approach of informed decision making and trade-offs to manage assets to the best of our abilities.

5.2. Financial Forecasts

The analysis in the state of infrastructure analysis has led to the following financial forecasts. Figure 5-1 identifies the 25-year forecasted capital need categorized by service area.

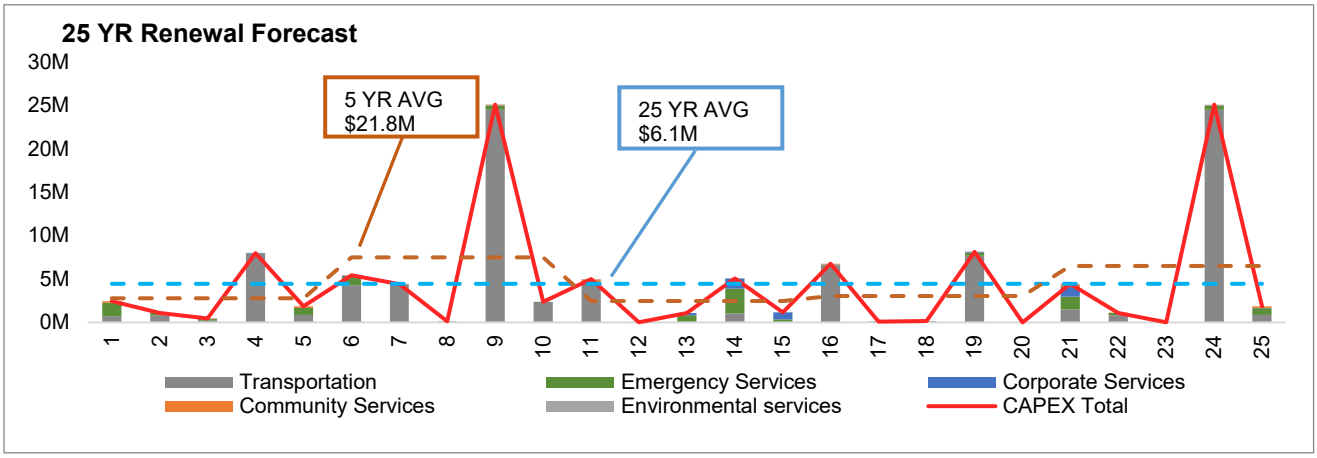


Figure 5-1: 25 Year Renewal Forecast – All Assets

5.2.1. Capital Renewal Forecast

Figure 5-2 shows the capital renewal forecast over the next 10 years. It is important to note that this forecast is for replacement like-for-like of existing assets only and does not include any new assets or asset upgrades and their renewal that may occur in the future. This forecast is based on lifecycle timing only at this time.

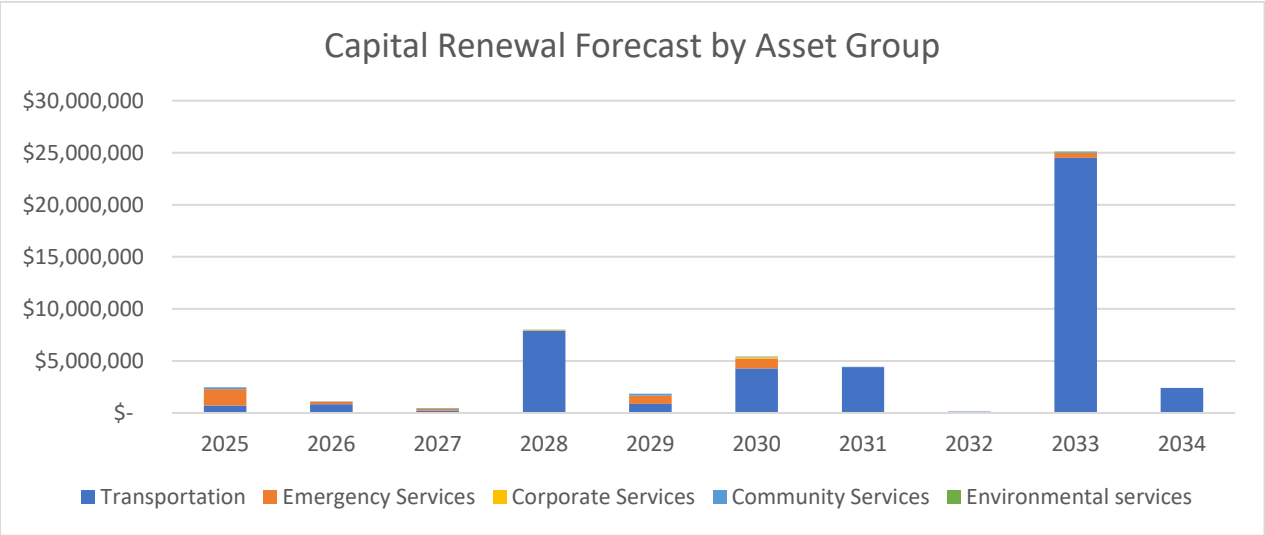


Figure 5-2: Capital Renewal Forecast by Asset Group

5.2.2. Capital Revenue Forecast

The AMP requirements are currently funded by the following sources of revenues:

- Canada Community Building Fund (CCBF) (Formerly Gas Tax)
- Ontario Community Infrastructure Fund (OCIF)
- Northern Ontario Resource Development Support (NORD) (funding to 2026)
- Grants
- Reserves
- Debt financing for Fire Hall
- Portion of Tax Levies

The 2025-2034 capital budget in Figure 5-3 shows the anticipated funding sources for the capital expenditures (asset renewals and new asset purchases) for Neebing over the 10-year period.

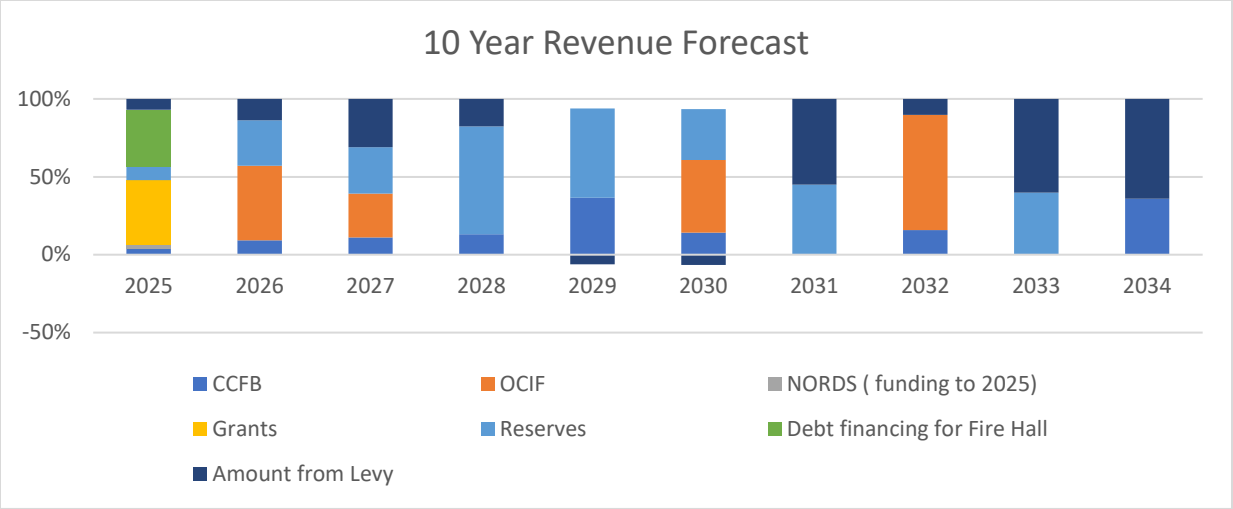


Figure 5-3: 10 Year Revenue Forecast

5.2.3. Comparison of Budget VS AMP Requirement

Neebings' financial capacity is their ability to fund renewal of infrastructure and other programs. The 2025 – 2034 Capital plan is indicative of this financial capacity and can be compared to the AMP capital requirement to understand if there is a funding shortfall. Figure 5-4 illustrates these figures and trends for each of the next 10 years. The difference is calculated by subtracting the AMP requirement from the capital budget. Where this difference is negative there is a funding shortfall in that year. The average shortfall over the next 10 years is ~$3.8M. This constitutes a significant shortfall over the medium term.

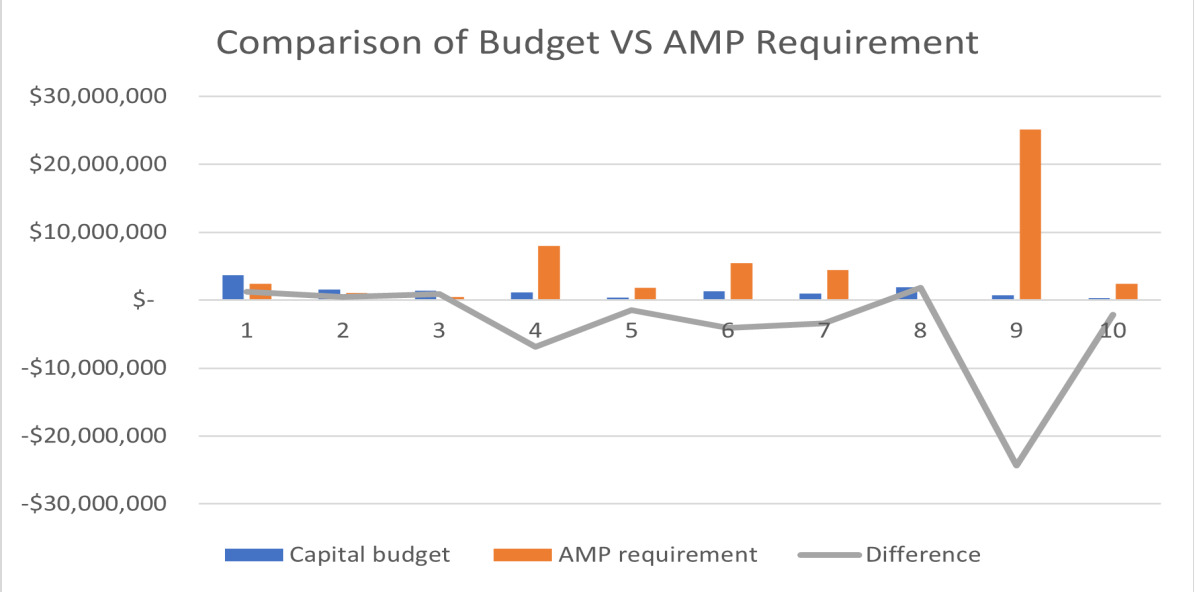


Figure 5-4: Budget vs AMP forecast

There is an asset funding shortfall in Neebing. Neebing will likely never be able to afford to do all the activities that are shown in the Asset Management Plan. Neebing has developed a number of coping mechanisms to address funding shortfalls:

Reduce expenditures

- **Replace, maintain or renew assets based on condition** and on legislated or mandated cycles, rather than age. For example shingles on a roof will not be replaced until it is obvious they require replacement, while a fleet vehicle will have its annual safety check and regular maintenance. And will be used until it fails.
- **Delay preventative maintenance, renewal and replacement**. Neebing has several dead-end roads with only a few residences. Instead of resurfacing these roads every 15 years, spot application of gravel is applied only on an as-needed basis based on road conditions.
- **Reduce the Level of Service**. For example, Neebing had a bridge on Pardee road whose foundation condition was poor. Neebing placed weight limit signage on each approach, monitored condition, and saved Federal CCBF Funds for 4 years before the bridge was replaced in 2023.
- **Monitor conditions of assets.** Assets known to be in poorer condition, but still serviceable will be monitored. in case their condition changes.
- **Consider all options for replacement/renewal activities**. This includes buying used equipment rather than new (eg last two fleet purchases were used vehicles).
- **Strategic procurement.** Neebing participates in group buying programs such as Canoe and LAS. Group buying which provides Neebing with discounts. For larger procurements, Neebing outsources a Purchasing Professional's help.

Increase Income

- **Look for grant funding.** Apply for grants to improve an asset and/or the level of service it provides.
- **Invest reserve funds.** Funds not required in the next two years so they can continue to grow and as a hedge against inflation.
- **Earn interest.** All Neebing funds are in interest bearing accounts.
- **Sell surplus items.** Items that are no longer required by any department are sold.
- **Charge user fees.** Neebing charges a fee for Hall and Pavillion Rental. User fees are also in place at Landfill Sites (Note: Neebing does not for the use of its parks and boat launches).

Better Planning

- **Council Strategic Plan**. Having a strategic plan that was prepared with public consultation, ensures that funds are focused on items that Council and Public see as priorities, rather than on "pet projects".
- **Asset Management Committee oversite**. Neebing's Asset Management committee participates in the develop of an annual capital plan and budget documents. The Asset Management Committee makes asset recommendations to Council.
- **Neebing produces an updated capital plan annually**. This plan identifies unfunded items and tries to address shortfalls.

- **Plan for Contingencies.** Neebing has a rate stabilization reserve. Some of these funds sit in a daily high interest savings account in case it is needed. Neebing also has a $200,000 line of credit it can draw upon in case of emergencies.

5.3. Continuous Improvement

Financial strategies should be reviewed and enhanced over time to ensure planning and decision-making activities work to best achieve organisational objectives. The following elements will support financial strategy continuous improvement.

- Include operations, maintenance, and inspection activities and their costs in the financial forecast. Develop a detailed needs-based budget at the activity level for OMI activities, necessary to deliver the required level of service.
- Regularly review and update the asset management plan with the most recent 10-year capital plan.
- Continue to review inventory, estimated lifespans, and replacement costs for all assets to improve the accuracy of the needs-based financial forecasts.
- Collect condition data of assets to improve the accuracy of needs-based financial forecasts.
- Develop a process to track and separate capital renewals and rehabilitation costs from capital

Appendix A – Asset Management Policy

STRATEGIC ASSET MANAGEMENT POLICY

Date Approved: June 5, 2019

Dates Reviewed:

Asset Committee: - June 21, 2022. Council June 29, 2022, Asset Committee: July 5, 2023, Council July 19, 2023, Asset Committee July 3, 2024, Council July 10, 2024, Asset Committee June 5, 2025, Council June 18, 2025.

Purpose: The purpose of this policy is to promote a corporate approach to the management of the Corporation's assets to support the delivery of services to the community. It guides staff in the management of corporate assets, including purchase decisions, and decisions about Asset Maintenance, Asset Renewal and Asset Replacement.

Scope: This policy applies to the creation, acquisition, operation, maintenance, rehabilitation and disposal of all of the Corporation's assets.

Objectives: The objective of this policy, together with the Asset Management Plan, is to effectively manage existing and new infrastructure to maximize benefits, reduce risk and provide safe and sustainable Levels of Service to the community.

Governing Principles and Expectations:

1. The Corporation will develop an Asset Management Plan which will cover all -categories of corporate assets and will meet all legislative requirements and reasonable regulatory standards.

2. The Asset Management Plan will align with key principles set out in Schedule "A" to this Policy, which align with Provincial legislation, including Section 3 of the *Infrastructure for Jobs and Prosperity Act*, 2015 (S.O. 2015, c. 15) and Ontario's land-use planning framework. This will be achieved through consultation, as well as through lifecycle and financial sustainability analysis.

3. In creating the Asset Management Plan, the Corporation will rely on work already done and data already available through road, bridge and culvert inspections, tangible capital asset registries and budget forecasting.

4. Council and Staff will review the Asset Management Plan on an ongoing basis to check it against performance of the assets in accordance with the Corporation's goals and objectives.

5. The Corporation will continuously improve Asset Management systems and adopt appropriate Asset Management practices. This will be achieved through continuing education of staff and members of Council on best Asset Management practices, and ongoing review and monitoring of the Asset Management Plan. The Asset Management Plan will be considered a “living” document, to be updated continually based on best practices and current research and methodology.

6. The Asset Management Plan will establish Asset Renewal and Asset Replacement strategies through the use of full Lifecycle Cost principles.

7. The Asset Management Plan will include a financial plan to provide for the appropriate level of maintenance of assets to deliver approved Levels of Service and maximize the Useful Life of the assets.

8. The Asset Management Plan will include mechanisms for forecasting the required funding to maintain, replace, renew and/or decommission assets.

9. Council and Staff will consider and incorporate Asset Management into other decision-making by Council, where appropriate.

10. Climate change will be considered as part of the risk management approach embedded in Asset Management methods. This approach will balance the potential cost of vulnerabilities to climate change impact and other risks with the cost of reducing these vulnerabilities. The balance will be struck in the Levels of Service delivered through operations, Asset Maintenance schedules, disaster response plans, contingency funding and capital investments.

11. The Corporation is committed to coordinating Asset Management planning with neighbouring municipalities as it relates to shared assets, such as boundary roads.

12. Data governance is a critical aspect of Asset Management. Staff will ensure that data governance includes data quality, data stewardship, data protection and compliance, and data management. Geographic Information Systems and Asset Management software are used for data governance activities.

13. This Policy applies to all assets whose role in service delivery requires deliberate management by the Corporation. The Corporation will use a service-based (qualitative) perspective when applying this Policy to municipal assets, rather than a monetary value (qualitative). The service-focus intent of this Policy differentiates its requirements for identifying assets from the capitalization thresholds which are developed for the purposes of financial reporting. For this reason, the capitalization threshold developed for financial reporting will not be the guide in selecting assets covered by Asset Management planning processes.

14. The Corporation recognizes the importance of stakeholder engagement as an integral component of a comprehensive Asset Management approach. Accordingly, the Corporation will foster informed dialogue with municipal residents and other interested parties using the best available information and engage with them by creating opportunities to provide input into Asset Management.

Strategic Alignment:

The Corporation has developed and adopted the plans, bylaws, and policies listed below:

- Strategic Plan
- Capital Plan
- Official Plan
- Policies and procedures governing creation and approval of the Corporation's annual budget.
- Reserve Fund Bylaw
- Investment Policy Statement
- User Fee Policies
- Tangible Capital Asset Policy
- Emergency Management Plan
- Multi-Year Accessibility Plan

The completed plans and policies, as well as those that are under development, were and are being designed to meet legislative requirements and work together to achieve the Corporation's service delivery goals. Spending requirements defined in the budgeting process and in long-term financial planning will reflect the objectives of these plans and policies.

Each of these plans and policies rely to some extent on the physical assets owned by the Corporation and the commitment of staff to ensure their strategic use. This includes the long-term maintenance, repair and replacement of existing assets along with the acquisition of new assets to meet the evolving needs of the Corporation. Therefore, Asset Management planning will not occur in isolation from other municipal goals, plans and policies.

Roles and Responsibilities:

The role of the Executive Lead is to:

- Provide organization-wide leadership in Asset Management practices and concepts.
- Coordinate and track Asset Management program implementation and progress.

The role of the Asset Management Committee is to:

- Provide advice to Council regarding Asset Management decision and implementation strategies
- Monitor progress of ongoing Asset Management planning work and implementation efforts
- Participate in the annual review of the Asset Management Program.
- Review the Asset Management Plan, and provide input to Council for updates at least every five years.

The role of the Council is to:

- Approve by resolution the Asset Management Plan and its updates every five years.
- Conduct an annual review of the Asset Management Program progress on or before July 1st of every year, that includes:
    - Progress on ongoing implementation efforts
    - Consideration of the Asset Management Policy
    - Any factors affecting the ability of the Corporation to implement its Asset Management Plan.
    - Consultation with departmental staff,
    - A strategy to address these factors, including the adoption of appropriate practices.
- Support ongoing efforts to continuously improve and implement the Asset Management Plan.
- Approve this Policy, establishing the Corporation's expectations around the management of the Corporation's assets;
- Establish Levels of Service and set appropriate standards;
- Review recommendations of staff for amendments to the Asset Management Plan and make the appropriate decisions related to those recommendations; and
- Approve the annual budget and any long-term budget forecasts, including funding allocations to meet Levels of Service identified in the Asset Management Plan.

The role of the staff is to:

- Commit to achieving the goals and objectives of the Asset Management Plan;
- Work towards achieving the goals and objectives of the Asset Management Plan;
- Review the plan periodically, identify any issues, and make recommendations to Council on improvements and/or other necessary amendments to the Asset Management Plan for continuous improvement and to reflect current conditions and known variables;
- In consultation with the Asset Management Committee, present an updated Asset Management Plan to Council for approval at least every five years.
- Participate in the annual review of the Asset Management Program's progress and prepare reports for Council.
- Ensure Data governance activities are performed including: Keep asset registries current by updating repair, maintenance and replacement data and periodically confirming mathematical calculations and cost forecasts against performance realities;
- Develop guidelines and practices consistent with the Asset Management Plan; and
- Document Levels of Service and assess asset performance.

Financial Planning and Budgeting:

The Asset Management Program will be an integral part of Council's annual consideration of the Corporation's capital budgets, operating budgets and long-term financial plans.

Departmental staff will reference the Asset Management Plan in order to forecast spending needs, determine progress, identify gaps and prioritize spending needs for the years to be budgeted. Departmental budgets will be reviewed with the Treasurer in preparation for the annual budget.

The Capital Plan will be updated annually with input from staff and committees and will be approved by Council. Financial forecasting will be completed in alignment with the Asset Management Plan, the Investment Policy Statement, Neebing Strategic Plan, other relevant plans and fiscal realities.

The Treasurer will be involved in Asset Management planning to facilitate the bridge between the financial strategy within the Asset Management Plan and the overall budgeting process.

Definitions:

(a) "Asset Maintenance" means all actions necessary for retaining an asset as near as practicable to its original condition in order for it to achieve its expected useful life. Asset Maintenance may be "corrective" or "preventative".

(b) "Asset Management" means a combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of services in the most cost-effective manner at an acceptable level of risk. It involves decision-making and actions through the Useful Life of the physical assets.

(c) "Asset Management Committee" means a committee of persons appointed by the Council, comprised of the Executive Lead, the Working Roads Foreman, a member of Neebing Emergency Services, and at least two members of Council and the Mayor.

(d) "Asset Management Plan" means the Corporation's plan, regularly updated, to develop strategies and implement actions in order to achieve objectives and targets. It provides an understanding of:

- the extent of the Corporation's asset inventory and replacement valuation;
- the condition of each asset in the inventory;
- the existing and desired service levels;
- the financial commitments needed to operate, maintain, renew and replace assets;
- the policies and programs required for sustainability; and
- the public and business risks associated with asset failure.

The Asset Management Plan consists of asset inventories, condition assessments and Life Cycle Costs. It is developed for classes of assets, however, some Asset Management planning is generic for any class of asset.

(e) "Asset Management Program" is the implementation of the Asset Management Plan.

(f) “Asset Renewal” means a restoring of an asset’s service potential. It is required to lengthen the original life expectancy of an asset.

(g) “Asset Replacement” means the complete replacement of an asset that has reached the end of its useful life to enable the Corporation to provide a similar or alternate level of service.

(h) “Corporation” means The Corporation of the Municipality of Neebing.

(i) “Cost-Benefit Analysis” means an examination of a cost (such as a Life Cycle Cost or an acquisition cost) in comparison to the benefit received from the expenditure. Depending on circumstances, a Cost-Benefit Analysis may mean that a choice is made to lease an asset rather than to purchase an asset.

(j) “Council” means the elected council of the Corporation.

(k) “Data Governance” means activities related to the management, usability, integrity and security of asset management data.

(l) “Executive Lead” means the Treasurer of the Corporation.

(m) “Level of Service” means the quality, quantity, functionality and reliability of the Corporation’s assets.

(n) “Life Cycle Cost” means the total cost of an asset throughout its useful life. It includes planning, design, construction, acquisition, operation, maintenance, rehabilitation/renewal, and disposal costs.

(o) “Policy” means this Strategic Asset Management Policy, as amended from time to time.

(p) “Staff” when used in this policy refers to employees or volunteers who make use of the Corporation’s assets in the delivery of service and/or are charged with Asset Maintenance responsibilities.

(q) “Useful Life” means the period of time over which an asset is expected to be used by the Corporation.

Asset Groups:

The Corporation’s physical assets which will benefit from the Asset Management Plan fall into one of the following classes:

A. Buildings (including: the municipal garage, the municipal office, fire halls, Blake Community Hall) and Structures (including: playground and park equipment, outdoor ice rinks, gazebos, trails and boat ramps, but excluding bridges) and the associated property on which they stand, and their associated components, such as:
   - Roofs,
   - Windows,
   - External cladding,
   - Interior finishings,
   - HVAC systems,
   - Plumbing systems,
   - Electrical systems,
   - Furnishings and fixtures,
   - Landscaping, and
   - Surface treatment (i.e. parking lots, ice skating surfaces, playground surface treatments, etc.).

B. Equipment (including: backhoes, graders, excavators, loaders, trailers, etc.)

C. Heavy Vehicles (including: dump trucks, fire tankers, fire trucks, ambulances)

D. Light Vehicles (including: cars and pick-up trucks)

E. Property (including: property without improvement or with some structures, which is not programmed and is either surplus to municipal needs or being held for future use or development)

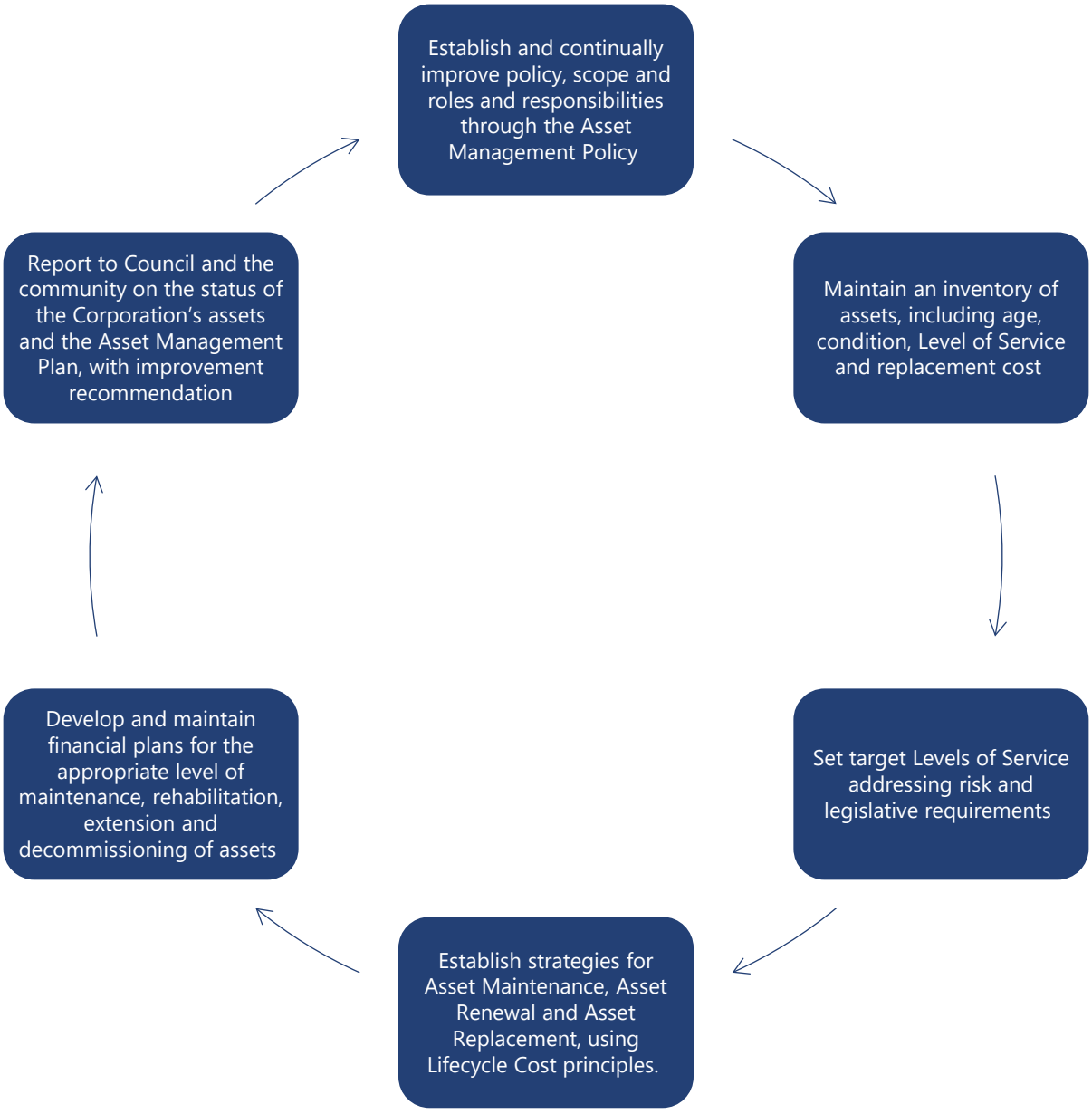
F. Road Network, including:
   - the travelled portion of the road,
   - the shoulders of the road,
   - the boulevards and ditches,
   - municipal signs,
   - any culverts,
   - any bridges,
   - any streetlights,
   - and any landscaping associated with the road.

   Also included are the road surface, the road substructure/base.

G. Technology and Communication (including: weather stations, software, hardware, radio equipment, telecommunications equipment)

H. Waste Management Assets (including: landfill sites and their structures, recycling equipment and material, etc.)

Asset Management Plan Implementation



Asset Management Policies for the Asset Management Plan

In creating, updating, reviewing and making recommendations regarding the Asset Management Plan, Staff shall follow the rules in this section of the policy.

1. **Overall Strategy:** The Asset Management Plan will endeavor to outline a set of planned actions that will enable the Corporation's assets to provide the Level of Service set by Council in a sustainable way, while managing risk, and minimizing Lifecycle Cost.

2. **Financial Strategy:** Financial strategies in the Asset Management Plan must take into account the following:
    a) The Asset Management Plan may include funding strategies such as debt management for Asset acquisition, Asset Renewal, Asset Maintenance or Asset Replacement.
    b) Impact on taxation must be held to a reasonable level.
    c) Grants and other financial contributions outside of taxation shall be pursued and utilized wherever possible.

3. **Condition Assessments:** Condition assessments of the Corporation's assets will be made, reviewed and updated through one or a combination of factors, including:
    - an asset's age, compared to its Useful Life;
    - a visual inspection of the asset's condition by Staff; and/or
    - a professional detailed review of the asset's condition by a person with the relevant knowledge and experience.

4. **Lifecycle Costs:** The cost of the Corporation's assets shall include consideration of all of the following:
    - The cost to purchase, install and commission the asset (investment cost)
    - The cost to operate, maintain and monitor the asset throughout its Useful Life (operating costs); and
    - The cost to remove/decommission and dispose of the asset, realizing less any salvage value (disposal costs).

5. **Replacement Costs:** Replacement costs will be calculated based on intended designs and specifications for future needs and Levels of Service. For example, if it is Council's intention to replace a piece of equipment with a larger model, then the replacement cost calculations will be based on the larger model. When replacement costs will be estimated by multiplying a known purchase cost for a similar asset in a particular year by the cost of living index published annually by Statistics Canada, over the Useful Life of the asset. Replacement costs in the Asset Management Plan will be updated as different classes of assets are acquired during the forecast period in the Asset Management Plan. Every 5 years, the replacement costs noted in the Asset Management Plan will be checked against the current market values for similar assets, and re-established if necessary.

6. **<u>Risk/Criticality Assessment</u>:** Assets shall be assigned a condition number from 1 through 5, and a risk-of-failure number from 1 through 5 in accordance with the following:

Condition Number	Condition Summary	Probability that the Asset will Fail	Risk-of-failure Number
1	Very Good	Rare	1
2	Good	Unlikely	2
3	Average	Possible	3
4	Poor	Likely	4
5	Very Poor	Almost Certain	5

It is not always necessary to maintain every asset in top condition. If the risk that an asset will fail is low, and the consequences of failure are minimal, a less-than-perfect asset can perform to certain Levels of Service satisfactorily.

The consequences of an asset's failure shall be assigned a number from 1 through 5 as follows:

Consequence	Cost	Social/Health	Environmental	Service Delivery
1	Insignificant	No impact	No impact	No interruptions
2	Small/minor	Minor impact	Short-term impact	Minor interruptions
3	Considerable	Moderate impact	Medium-term impact	Moderate interruptions
4	Substantial	Major impact	Long term impact – fixable	Major interruptions
5	Significant	Significant impact	Long term impact - permanent	Significant interruptions

Consequences of failure may vary based on the nature of the asset or even the time of year. Whether or not a replacement (temporary or permanent) for the failed asset can be obtained for use (whether for a short- or longer-term) at a reasonable cost is also a consideration.

The Risk/Criticality Assessment is based on the following matrix:

Probability of Failure	Consequence of Failure				
	Insignificant	**Minor**	**Moderate**	**Major**	**Catastrophic**
Rare	LOW	LOW	MEDIUM	MEDIUM	HIGH
Unlikely	LOW	MEDIUM	MEDIUM	MEDIUM	HIGH
Possible	LOW	MEDIUM	MEDIUM	HIGH	**CRITICAL**
Likely	MEDIUM	MEDIUM	HIGH	HIGH	**CRITICAL**
Almost Certain	MEDIUM	HIGH	HIGH	**CRITICAL**	**CRITICAL**

The Asset Management Plan will address High and Critical circumstances and will plan for Medium circumstances.

7. **Levels of Service:** Council will establish Levels of Service, taking into consideration factors such as (among others):
   - ❖ Affordability
   - ❖ Performance targets and timeframes
   - ❖ External trends and community wishes or (reasonable) expectations
   - ❖ Technological advances and/or efficiency improvements

   Staff will, in creating and updating the Asset Management Plan, incorporate the Levels of Service set by Council.

8. **Data Governance :** Staff will establish processes to maintain the integrity of Asset Data. Including gathering of data, storage, and maintenance.

SCHEDULE A

KEY PRINCIPLES TO BE FOLLOWED FROM THE INFRASTRUCTURE FOR JOBS AND PROSPERITY ACT, 2015

The Municipality shall consider the following key principles as outlined in section 3 of the Infrastructure for Jobs and Prosperity Act, 2015 when making decisions regarding asset management:

1. Infrastructure planning and investment should take a long-term view, and decision-makers should consider the needs of citizens by being mindful of, among other things, demographic and economic trends.

2. Infrastructure planning and investment should consider any applicable budgets or fiscal plans.

3. Infrastructure priorities should be clearly identified in order to better inform investment decisions respecting infrastructure.

4. Infrastructure planning and investment should ensure the continued provision of core public services, such as health care and education.

5. Infrastructure planning and investment should promote economic competitiveness, productivity, job creation and training opportunities.

6. Infrastructure planning and investment should ensure that the health and safety of workers involved in the construction and maintenance of infrastructure assets is protected.

7. Infrastructure planning and investment should foster innovation by creating opportunities to make use of innovative technologies, services and practices, particularly where doing so would utilize technology, techniques and practices developed in Ontario.

8. Infrastructure planning and investment should be evidence based and transparent, and, subject to any restrictions or prohibitions under an Act or otherwise by law on the collection, use or disclosure of information,

    I. investment decisions regarding infrastructure should be made on the basis of information that is either publicly available or is made available to the public, and
    II. information with implications for infrastructure planning should be shared between the Municipality and broader public sector entities, and should factor into investment decisions respecting infrastructure.

9. Where provincial or municipal plans or strategies have been established in Ontario, under an Act or otherwise, but do not bind or apply to the Municipality, as the case may be, the Municipality should nevertheless be mindful of those plans and strategies and make investment decisions regarding infrastructure that support them, to the extent that they are relevant.

10. Infrastructure planning and investment should support accessibility for persons with disabilities.

11. Infrastructure planning and investment should minimize the impact of infrastructure on the environment, respect ecological and biological diversity, and support resilience to climate change.

12. Infrastructure planning and investment should endeavour to use acceptable recycled aggregates.

13. Infrastructure planning and investment should promote community well-being, such as local job creation and training opportunities, improvement of public spaces, or other relevant benefits identified by the Municipality and community.

14. Any other principles that may be prescribed for the Government or the broader public sector entity, as the case may be.

Appendix B - Asset Register and Hierarchy

NEEBIING NOTE: This Appendix will be updated in the 2025 AMP Final Release

Process for creating the Asset Register and Hierarchy

The register was developed in four steps:

1. Compiled and reviewed available data;
2. Developed an asset hierarchy for organizing the data. It was developed with input from our subject matter experts for roads, bridges, and facilities to find the right balance between the level of detail for managing and reporting assets, and the level of effort for collecting and maintaining the data given your available resources. Additional asset components can be added to the hierarchy either as level 1 or more detailed level 2 components.
3. Created the inventory in MS Excel to align with the hierarchy and enabled state of the infrastructure reporting and forecasting of future needs.
4. Validated the inventory data. Several steps were taken to ensure the inventory data was entered and structured accurately including:
    - Checking more than one data source where possible, e.g. GIS, Bylaw, and DOT data export for roads. Discrepancies were identified and corrected with Neebing.
    - Reviewing the data for a 5% sample of the asset components in the final database. The asset information aligned with the data source for all but one asset where a quantity was inaccurate by less than 10%. This was deemed acceptable and no further action was taken to validate the data.

Additional comments on steps taken to create the register are summarized by Asset Class in the table below.

Comments on Creating the Asset Register

Asset Class	Comments
All asset components	- A unique ID was created for each asset component which is a combination of the Asset ID and a sequential component number (i.e. component 1, 2, 3 ,4, etc.). We will use the component ID for the purposes of this project. However, it can be replaced with another set of unique IDs if required to meet your ongoing needs.

Asset Class	Comments
Roads – all functional classes	- Roads were divided into segments ranging from 200 m to 11,700 m. Unique identifiers were created for the road segments, and "From" and "To" descriptions were added to help identify their location. - Delazzer Rd, Little Pine Road, and John's Place were only identified in either the GIS or Bylaw but not included in the DOT export. They were **NOT INCLUDED** in the register.
Drainage	- 11 culverts were identified in GIS database that were not included in the Working Capital Asset Inventory. They were added to the asset register. - The culverts listed in Appendix B were recorded as either major culverts or centreline culverts. It is not clear if the some of the culverts were mistakenly recorded twice as different asset types, or if the culverts listed are all separate assets.
Major Structures – Bridges and Structural Culverts	- See comment for drainage. - Culverts included in the bridge inspection reports were classified as major culverts.
Parks – buildings, sites, rinks, fields Cemetery – buildings and site	- Areas of building footprints, sites, rinks, and fields were estimated from Google Earth where data were not available
Facilities	- Areas of building footprints and sites were estimated from Google Earth where data were not available
Equipment	- Belts were removed as an asset

Appendix C – Financial Planning Process

Asset Management Committee

According to Bylaw 2022—047, the mandate of the Asset Management Committee is to:

a) finalize preparation of the Municipality's asset management plan in compliance with the requirements of senior orders of government prior to the deadline of July 1, 2024;
b) consider recommendations from the Neebing Roads Sub-Committee;
c) provide advice to Council on asset management decisions;
d) prepare a strategic asset management policy for recommendation to Council;
e) advise Council of any requirements and/or changes to requirements of senior orders of government relating to asset management;
f) supervise completion of asset management project work within stipulated deadlines;
g) participate in the Asset Management Technical Assistance Project (Northwest Ontario Cohort); and
h) maintain the appropriate reporting schedule such that the asset management plan, once complete, is updated at least every five (5) years.

The Neebing Roads Sub-Committee, is a part of the Asset Management Committee and their mandate, as per Bylaw 2022-047 is to:

a) provide recommendations to the Asset Management Committee regarding Public Works projects for the purposes of asset management and capital planning;
b) work with, and take advice from, the Working Roads Foreman to prepare for the annual operating and capital budgets for the Roads Department;
c) work with, and take advice from, the Working Roads Foreman to prepare for longer term capital work forecasting;
d) receive information from the Working Roads Foreman relevant to the asset management plan and the rationalizing of vehicles and equipment;
e) undertake a road inspection of all roads within Neebing at least once per calendar year, and provide feedback to Council as to observations and recommendations resulting from the inspections;
f) receive and review the reports of the Working Roads Foreman as to monthly departmental activities;
g) review complaints received from constituents relating to roads with the Working Roads Foreman; and
h) make relevant and timely recommendations to Council for decision-making on roads-related matters.

The Asset Management Committee composition is outlined in Bylaw 2022-048. A maximum of eight committee members are appointed to the Asset Committee using a separate bylaw

at the start of each Council term. Appointments include Staff (Public Works, Neebing Emergency Services, Administration), Council Members who also sit on a cross section of other Committees (recreation, waste management, cemetery, economic development), and up to three members of the public. The Roads Sub-Committee is comprised of Staff and Council and is a subset of the members of the Asset Management Committee.

Capital Planning Process

The Asset Management Committee (AMC) is heavily involved in the capital financial planning process. The AMC meets in the Spring and reviews the Asset Management Policy and to provide an update to Council on Asset Management Planning issues. A report to Council on Asset Management, including a review of the Asset Management Policy, is provided prior to July 1 of each year.

In May or June, the AMC reviews and update the items that are scheduled for replacement or capital renewal activity in order to create the new Capital Plan. Inputs used by the AMC include the Asset Management Plan, asset inventory, strategic plan, past approved capital plans, Roads Committee recommendations, condition scores, reports and studies (e.g. landfill expansion study), personal and professional knowledge & experience and more.

The Asset Lead takes the list of projects and blends the list with the estimated future financing to come up with a draft capital plan. Since this process began in 2021, each year the plan has identified future projects or items which are unfunded. These are items that AMC identified as required (we know we need them) but that do not yet have sources of funding identified (we don't know how we will pay for them).

In the Capital Plan, estimated future sources of funding and financing include:

- a 10 year reserve fund transfer model
- grants (known or expected)
- tax levy
- budget gaps (items where funding is undetermined)

The first plan in 2021, and every subsequent plan, highlighted funding gaps and that a tax levy increase (4% per year recommended) would be required each and every year for at least the next 10 years to help address the capital funding shortfall. With inflationary pressures occurring in period from 2022-2024, the plan approved in December of 2024 still shows a roughly 10 year time horizon of levy increases.

Once the financing has been incorporated into the updated Capital Plan the Asset Committee reviews the plan prior to it going to Council for approval.

Reserves and Investments

Bylaw 2021-046 provides a list of reserves and their purpose(s). It also identifies processes such as contributions, withdrawals, allocation of fund earnings, record keeping and investment of reserve funds as per Bylaw 2021-039. Bylaw 2021-039 authorizes Neebing as a

Participating Municipality to enter into a Joint Investment Board Agreement, through which funds can be invested under the Prudent Investor Regime. The Prudent Investor Regime specifies a set of rules and principles under which investments can be made, including rate of return, risk etc.

Being a Prudent Investor, and member of the ONE Joint Investment Board, removes investing responsibilities from staff and Council and places it with experienced investors. Investment reports are provided monthly and quarterly. Once Council passes the Capital Plan, Reserve Fund transfers (in and out) for the following year are determined by the Asset Lead and a meeting is scheduled with ONE JIB Staff to review and discuss the transfers, level of risk and appropriate investment models. The Asset Lead then issues a document for ONE JIB staff to include at a ONE JIB board meeting for approval. Fund transfers are reviewed and approved by the ONE JIB annually. Neebing also keeps Reserve Funds budgeted to be used within the next two years in a Daily High Interest Savings Account. This removes market fluctuation considerations from reserve funds that are expected to be drawn in the next 24 months.

Budgeting Process:

Preparation of the annual budget begins in the prior year. Inputs to the first budget draft include: capital plan, strategic plan, prior year budget, information from department heads, Council and committee input. The first draft of the budget is presented to Council in December or January and typically shows more expenses than revenues, as the purpose of the first draft is to try and ensure needs are captured. The second and third draft budget is where pencils are sharpened, needs are scrutinized and prioritized, and a final determination is made on reserve transfers, tax rates and project approvals or rejections. The budget bylaw is typically passed in late May or early June after the Financial Statements have been presented. Passing the budget part-way through the year provides two advantages: typically the results of any application-based grants are known, and the surplus/deficit calculation from the auditors can be included in the current year budget.

Lifecycle Activities that are non-capital in nature (<$10,000) are funded annually through the Operating Budget. Within each functional area (Transportation Services, Community Services, Corporate Services, Emergency Services, Environmental Services) there are budget line items for asset maintenance. These line items provide stable year-over -year funding for lifecycle activities that are under the capitalization threshold. The budget is reviewed several times prior to being presented to Council. Reviews include:

- A department and related committee review
- An administrative review
- Council typically reviews the budget two or three times prior to it being passed.

The budget report to Council includes a statement that the operation line items for maintenance and repairs should not be lowered as the amount can fluctuate significantly year-over -year depending on what lifecycle activities needs to be accomplished.

Lifecycle activities that are budgeted to be greater than $10,000 per incident are budgeted within the capital line items. This ensures:

- They have been reviewed by the Asset Committee
- Transparency for Council and Public on expenditures

Other Financial considerations

Emergencies

Climate Change has caused more severe weather patterns. Neebing has a reserve fund dedicated to expenses specifically to address Forest Fire Fighting. Other weather events may pose issues for Neebing assets and financial planning. Neebing has a line of credit it can draw on and keeps some unallocated Rate Stabilization Reserve funds in a Daily High Interest Saving Account in the event an emergency repair to assets needs to be made. Neebing may consider other contingency reserves in the future. Neebing is vulnerable to natural disasters and in the event of a large scale disaster may have to rely on other sources of government for recovery.

There are other situations that may cause a need for unbudgeted capital expenditures. For example the early failure of a major culvert, a building fire, or a significant breakdown of a fleet vehicle or heavy equipment. Neebing has dealt with all three of these situations in the past 10 years. Each situation is different and requires different solutions. The problem solving process is improved by the financial contingency of a line of credit and by keeping some unallocated Rate Stabilization Reserve funds in a Daily High Interest Savings Account.

Population Changes

Neebing is large and has fewer that 3 people per square kilometer. Water and wastewater from properties are handled by private wells and septic systems. There is no area in Neebing where a community water supply and wastewater treatment system seem viable. Population growth for the foreseeable future is expected to have no appreciable effect on services, except for environmental services. Neebing's Official Plan, approved in 2025, includes a requirement to prove that Neebing has landfill capacity to support future lots. Neebing currently has expansion plans under review by Ministry of Environment for both landfill sites.

Other Changes or Pressures

Other financial pressures include tariffs, political motivated municipal boundary changes (i.e. forced amalgamation), inflation, pandemics etc. Each scenario will be dealt with as they arise.

Capital plans and budgets are stated in current year dollars. Financial assumptions in the capital plan and budget are reviewed each year, but the plan is particularly susceptible to inflationary pressures.

Future changes in Levels of Service can cause financial changes, changes to levels of service will be addressed during the capital planning and budgeting process. One area that affects assets that will need to be addressed is better proactive facilities maintenance.

Playing Catch-up

Between 2012 and 2017, Neebing increased the level of service on almost all its class 5 roads, and one class 6 road by adding a chipseal surface to the road (over 80 lane kilometres of road had a hard surface applied). At the time, some recycled asphalt material was available free of charge and council determined to ignore other road renewals to focus public works specifically performing much of the re-surfacing of these roads in-house. When this resurfacing was completed, it was believed that the chipseal surface was durable and required less maintenance. This assumption was not true. Also, at that time, no additional funds were being set aside for renewal activities for these surfaces.

When a new Council was elected in 2018, they determined not to proceed with any more hardtop resurfacing projects and focussed Public Works back to resuming renewal and maintenance activities of the gravel road network (roughly 420 lane kms). Council also began putting more funds into reserves (investing some reserves in One Investment Funds). Council developed a Strategic Plan and implemented a capital planning process.

The Council elected in 2022 determined it would continue the activities and process adopted by the 2018 Council, being aware that years of small tax increases and savings would need to occur to support our current assets. Council released a new Strategic Plan in 2025, which focusses on the years 2025-2028.

Funding to resurface all the existing chipseal surfaces has not yet been secured .It is possible that at least one road may have to return to gravel.

Positive Financial Pressures

One positive financial pressure is that with the advent of a strategic plan there was clear communication about goals and objectives. This plan provided clear guidance to staff, and allowed them to look for application-based grants to help achieve some of the

unfunded objectives listed in the strategic plan. This resulted in rink improvements and significant renovations at the Blake Community Hall, and funding for Fire Safety Bay.

Strong Mayor Powers

Neebing was granted Strong Mayor Powers in 2025. The current Mayor has indicated he has no intention of changing the existing Capital Planning and Budgeting processes. But with Neebing's Mayor position being granted Strong Mayor Power it is unclear what this will mean for the future of Neebing's Capital and Financial Planning Process. Under Strong Mayor Powers the Mayor has the option to present their own budget to Council prior to February 1, of each year. If the Mayor chooses not to present a budget, then existing budget practices are followed.

Council Direction

There is a natural tension between Council and Public desire to keep property taxes low and the recognized need for lifecycle and maintenance expenditures on existing assets. A future Council could direct that the budget be reduced in lines that hold maintenance activities. This will result in uncomfortable discussions when lifecycle activities are deemed necessary that exceed budgeted values. Each budget cycle includes a statement to Council regarding the importance of not trimming maintenance line items.