

Municipal Ice Storm Assistance program guidelines

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1. General information

1.1 Overview

The Municipal Ice Storm Assistance (MISA) program is an application-based program that provides one-time support to eligible municipalities for incremental costs arising from the ice storm that started on March 28, 2025.

The impacted area is highlighted on the [ice storm map](#).

The deadline to apply is October 31st, 2025.

1.2 Eligibility

To be considered for the program, a municipality must:

- have incremental costs directly linked to the 2025 ice storm (over and above regular budgets)
- pass a council resolution requesting assistance
- **submit the Expression of Interest survey by July 28, 2025**
- **submit a completed application package by October 31, 2025**

Please note there is no cost threshold to qualify for the program.

1.3 Impacted Area and Expression of Interest survey

Municipalities in the impacted area will receive an Expression of Interest survey regarding their incremental costs and intent to apply to the program, which must be returned to the ministry by **July 28, 2025**. If your municipality has not received the Expression of Interest survey and you have incremental costs related to the 2025 ice storm, please contact the program at: municipaldisasterassistance@ontario.ca

1.4 Eligible costs

Only municipal expenses that are directly linked to the 2025 ice storm and are incremental to the municipality's regular budget will be considered under the program. These may include:

- operating costs that go above regular budgets and are needed to protect public health, safety or access to essential services
- capital costs to repair public infrastructure or property

Costs are **not** eligible if:

- insurance covers them
- they would have been incurred anyway

Municipalities will be required to submit evidence that the costs claimed are directly related to the 2025 ice storm. This could include a report to council detailing the municipality's response to the ice storm, municipal news releases, website content, staff reports, media coverage, or similar supporting documentation.

For step-by-step technical instructions regarding organizing documentation and inputting expenses into the claim forms, please refer to the claim forms user guide in the application package.

1.5 Assistance under the program

Applications will be reviewed by the Ministry of Municipal Affairs and Housing and are subject to final funding approval by the minister.

Once an application is approved, the province and municipality will enter into a transfer payment agreement. All payments under the agreement will be based on the eligible costs incurred by the municipality as a result of the 2025 ice storm.

The program uses a sliding scale cost-sharing model. If an application is approved, the province will reimburse 75% of eligible expenses up to 3% of the municipality's own-purpose taxation (as recorded under SLC 10 0299 01 - "Taxation-Own Purposes" of the municipality's latest Financial Information Return), with the municipality covering the remaining 25%. For eligible expenses exceeding 3% of own-purpose taxation, the province will cover 95%, leaving the municipality responsible for 5% (see section 2.5 for more information).

1.6 Insurance

Claims must be directed to the municipality's insurance provider before being submitted under the program. Insurance deductibles and losses covered by insurance are not eligible under the program. It is recommended that municipal staff review the municipality's insurance policy with a representative from its insurance provider. Municipalities are required to submit documentation of insurance coverage.

2. Application Process

2.1 Expression of Interest Survey

Municipalities must submit an Expression of Interest survey, using the form provided by the ministry, by **July 28, 2025**. This form is intended to help municipalities assess whether they have any eligible costs under the program, indicate if they are interested in applying for assistance, and provide an estimate of costs.

Please refer to these program guidelines to determine if your costs may be eligible and what category they fall into. For any questions about the Expression of Interest survey, please contact the program at: municipaldisasterassistance@ontario.ca

2.2 Preparing to apply

Once the municipality has identified incremental costs and decides to apply for assistance, as indicated in the Expression of Interest survey, they should then begin preparing the required application package.

The strength of a municipality's request for assistance will depend on the completeness of the claim forms and supporting documentation submitted. Municipalities must append supporting documentation to establish that costs are:

- directly linked to the 2025 ice storm
- incremental to the municipality's standard operating and capital budgets
- not covered by the municipality's insurance policy
- incurred to protect public health and safety; secure public access to essential services; or to repair and restore essential property or infrastructure to pre-ice storm condition
- reasonable claims that represent fair value of work for money paid. Municipalities should be able to demonstrate that procurement and tendering processes are in compliance with the municipality's by-laws and policies

2.3 How to apply

Municipalities have until **October 31, 2025**, to apply for the program.

The application package includes: a council resolution requesting assistance under the program; documentation of insurance coverage; claim forms; supporting documentation; and an attestation of the person who has been delegated authority to submit the claim (typically, the municipal treasurer has the necessary delegated authority).

Step one: prepare the claim form

Enter incremental operating and capital costs into the Municipal Ice Storm Assistance program claim forms. This includes costs already incurred and paid out, and future estimated costs based on damage assessments, cost appraisals and other applicable documentation. The purpose of submitting a claim form is to detail and demonstrate the municipality's eligible costs as a direct result of the 2025 ice storm.

Many of the costs incurred and paid out within the first few months after the 2025 ice storm will be operating costs that address the immediate needs of the community (e.g., setting up warming stations, hazardous debris cleanup). Enter costs into the appropriate sections of the claim forms, as outlined in the claim forms user guide, and provide proof of payment along with other relevant supporting documentation. If the municipality expects to incur additional operating costs, these should be noted in the “future estimated costs” section of the claim form with an explanation and an estimate of outstanding costs.

If a municipality has incurred and paid out capital costs by the time they apply for assistance, enter costs into the appropriate claim forms and provide proof of payment with all supporting documentation. Estimated capital costs that have not yet been incurred should be entered into the “future estimated costs” section of the claim form with associated documentation, such as damage assessments and cost appraisals.

In summary, a claim form must contain actual expenditures and, if applicable, detailed estimates of future costs with relevant supporting documentation such as receipts, invoices and estimate reports. The ministry may request additional information during the application review process. Refer to the claim forms user guide for technical instructions regarding inputting data into the claim forms.

Step two: resolution of council

The municipality must submit a resolution of council requesting program assistance. The resolution should reference the ice storm including the date the ice storm occurred; that the municipality has incremental costs directly linked to the ice storm; and that the municipality is requesting program assistance. The resolution must include the name and position of the person who has the delegated authority to verify and attest to the accuracy of the claim, normally the treasurer.

The following is a sample council resolution:

Whereas the municipality of [legal name] has eligible costs directly linked to the March 2025 ice storm, the council of [legal name of the municipality] hereby requests assistance under the Municipal Ice Storm Assistance program.

Further that [name and position of person] is given delegated authority to verify and attest to the accuracy of the attached application package.

Step three: submit application package

Complete and submit all forms electronically. Send the claim forms as an Excel document. Scan the council resolution, attestation form and all supporting documentation and send as a PDF file. Keep all original documents for your records. Refer to the claim forms user guide for technical instructions regarding organizing supporting documentation.

The request for assistance application package must include:

- supporting documentation for:
 - Costs incurred and paid out
 - Estimated future costs
- claim forms with a signed attestation from the person who has been delegated authority to submit the claim
- letter from insurance detailing coverage for damages from ice storm
- resolution of council requesting assistance under the program

2.4 Application process

Applications will be reviewed by the Ministry of Municipal Affairs and Housing and are subject to final funding approval by the minister.

The time required to review the application package to determine the municipality's eligibility under the program will depend on the clarity and completeness of the claim forms and supporting documentation provided by the municipality. Every effort will be made to provide a decision quickly once an application package has been received.

Once an application is approved by the minister, the province and municipality will enter into a transfer payment agreement. Payments will be based on eligible costs actually incurred by the municipality.

2.5 Provincial and municipal cost-sharing formula

In keeping with the principle of shared responsibility for disaster management, the Municipal Ice Storm Assistance program is based on a sliding scale cost-sharing formula.

If an application is approved, the province will reimburse 75 per cent of eligible expenses up to the first three per cent of the municipality’s own purpose taxation (as recorded under SLC 10 0299 01 - “Taxation Own Purposes” of the municipality’s latest Financial Information Return), with the municipality covering the remaining 25 per cent. For eligible expenses incurred beyond three per cent of a municipality’s own purpose taxation, the province will reimburse the municipality at 95 per cent, and the municipality would be responsible for the remaining five per cent.

Provincial and municipal cost-sharing		
Cost-sharing formula	Provincial Contribution	Municipal Contribution
Eligible costs up to 3% of own purpose taxation	75%	25%
Eligible costs exceeding 3% of own purpose taxation	95%	5%

Example: The following scenario is intended as an illustration of the program’s cost-sharing formula.

The municipality’s own purpose taxation was \$1 million, and it has incremental costs of \$200,000 arising from the March 2025 ice storm.

Eligible municipal costs up to the first three per cent of the municipality’s own purpose taxation are reimbursed at 75 per cent. Eligible municipal costs above three per cent of the municipality’s own purpose taxation are reimbursed at 95 per cent.

Provincial and municipal cost-sharing scenario		
Eligible municipal costs	Provincial Funding	Municipal funding
Up to 3% OPT: \$30,000	\$22,500 (75%)	\$7,500 (25%)
Exceeding 3% OPT: \$170,000	\$161,500(95%)	\$8,500 (5%)
Total: \$200,000	\$184,000	\$16,000

3. Eligible Costs

For the purposes of this program, all ice storm-related expenditures are divided into two broad categories: **operating costs** and **capital costs**. All eligible costs resulting from the 2025 ice storm will fall into one of these two categories. For both operating and capital costs, only incremental costs – costs that would not have been incurred had the ice storm not occurred and, if applicable, are above the amount the municipality normally budgets and spends – are eligible under the program.

Municipalities will be required to submit evidence that the costs claimed are directly related to the 2025 ice storm. This could include a report to council detailing the municipality's response to the ice storm, municipal news releases, website content, staff reports, media coverage, or similar supporting documentation.

3.1 Operating costs

Operating costs refer to the delivery of services and response activities during and following the 2025 ice storm. Special measures taken to protect the public's health, safety, and access to essential services would be considered incremental operating costs. The municipality's focus is to contain or mitigate any storm impacts, restore order, and re-establish the basic needs of the community.

Examples of **eligible operating costs** may include but are not limited to:

- providing essential services and ensuring the operability of public infrastructure during and in the immediate aftermath of the ice storm
- rescue and transportation for evacuated persons
- incremental costs of immediate actions to ensure safe passage on frequently travelled roads and emergency routes
- regular municipal staff overtime and volunteer expenses incurred to deliver emergency goods and services during the ice storm (e.g., staffing emergency shelters, delivering goods to vulnerable persons)
- measures taken to reduce the extent of damage or danger to the community (e.g., removing hazardous debris such as tree limbs, rocks, ice)
- disposal of waste materials related to the ice storm

- rental costs for emergency equipment or special facilities (e.g., debris removal vehicles, generators, operating an emergency inquiry line)
- hiring temporary employees for ice storm-related activities

Examples of **ineligible operating costs** may include but are not limited to:

- normal operating expenses a municipality would have incurred without the occurrence of the ice storm
- emergency services costs related to routine incident management functions (e.g., responding to a medical emergency)
- regular salaries and benefits of municipal employees, even if the employee has been diverted to ice storm-related work
- costs incurred by local electricity distribution companies
- decorative landscaping or corrective pruning
- grinding of tree stumps
- loss of revenue (e.g., waived landfill tipping fees)
- insurance deductibles

There are rare circumstances where eligible operating costs may continue to be incurred for more than six months post-ice storm. For example, due to weather conditions or lack of available equipment, the removal of hazardous debris may be delayed until resources become available or weather conditions change. In the event that incremental operating costs are still being incurred at the time the municipality is submitting the application package, or the municipality expects to incur additional operating costs, these should be noted in the “future estimated costs” section of the claim form with an explanation and an estimate of outstanding costs.

3.2 Capital costs

Capital costs refer to expenditures incurred to restore essential municipal assets such as infrastructure and public facilities. Typically, capital costs are incurred later than operating costs as projects take more time to complete.

Examples of **eligible capital costs** may include but are not limited to:

- purchase of materials and procurement of external service providers for capital projects
- repair or restoration of municipal property and infrastructure to pre-ice storm condition

- engineering appraisals and recovery cost estimates for municipal property and infrastructure
- incremental labour costs and incremental costs for the use of the claimant's own equipment for repairing or restoring essential infrastructure and facilities

Examples of **ineligible capital costs** may include but are not limited to:

- tree replacement or tree canopy restoration
- all costs covered by insurance, or any other program, and insurance deductibles
- damage to property or infrastructure not related to the ice storm
- damage to private property
- improvements to property and infrastructure

Municipalities are required to provide supporting documentation demonstrating that eligible costs were incurred as a direct result of the 2025 ice storm. Future costs for eligible capital repairs must be accompanied by detailed damage report estimates. Municipalities will be required to submit documentation of actual expenditures once available.

Typically certified by a professional engineer, a well-rounded damage report should include a detailed assessment of damage incurred as well as estimates for repair costs, including labour, materials, and equipment. The damage report estimates should be based on returning property or infrastructure to pre-ice storm condition.

In summary, a damage report should include an accurate assessment of damage incurred, and a detailed appraisal of projected costs to restore the capital project to pre-ice storm condition.

3.3 Accounting for costs and maintaining records

Ideally, municipalities should track ice storm-related expenditures and revenues in a segregated general ledger account.

When assistance is approved, municipalities are required to maintain original documentation to support costs incurred. This may include receipts, invoices, work contracts, employee contracts and time sheets, damage reports, estimates and any other documentation linked to the 2025 ice storm. The transfer payment

agreement between the province and the municipality will include specific records retention requirements.

The person who has been delegated the authority by the municipal council, typically the municipal treasurer, is required to sign a claim attestation form verifying that the municipality's expenditures are accurately reflected in the claim forms.

4. Cost categories and revenue

4.1 Goods and Services

The goods and services category may include costs for external service providers contracted to undertake work related to the 2025 ice storm and incremental costs of goods needed to respond to, or recover from, the ice storm.

Examples of **eligible goods and services costs** may include but are not limited to:

- debris cleanup crews from outside service providers contracted to remove hazardous materials to protect public health, safety, and access to essential services
- purchase of materials or procurement of external service providers to repair essential infrastructure or public property
- rental of specialized equipment (e.g., bucket trucks, generators)
- employee expenses related to the ice storm (e.g., meals, mileage)

Examples of **ineligible goods and services costs** may include but are not limited to:

- purchase of non-consumables that will remain assets of the municipality (e.g., trucks, chainsaws, power cords, laptops)
- infrastructure or property repairs when there is no evidence of damage attributable to the ice storm
- pre-existing contracts for non-ice storm related work
- items that were part of the municipality's inventory prior to the ice storm

Unrecoverable Harmonized Sales Tax (HST)

Provincial and federal rebate programs typically reimburse most of the harmonized sales tax (HST) paid by a municipality. Municipalities are entitled to rebates that allow recovery of 100 per cent of the federal portion and 78 per cent of the provincial portion of the HST, in most cases. An amount equal to approximately 1.76 per cent of the purchase price for goods and services is normally unrecoverable by the municipality. This unrecoverable portion of the HST is an eligible expense under the Municipal Ice Storm Assistance program.

Please refer to the claim forms user guide for instructions on documentation requirements and how to enter goods and services, and unrecoverable HST into the claim forms.

4.2 Employee costs

Employee costs refer to costs incurred either for overtime of regular municipal employees tasked with ice storm-related work; the costs of temporary employees on contracts for ice storm-related work; or for backfill employees responsible for the duties of a regular municipal employee while the regular employee is assigned to ice storm-related work.

Regular employee: A permanent staff member who is part of the staff complement of the affected municipality. A regular employee may be full-time, part-time, or seasonal.

Temporary employee: Additional temporary staff hired for ice storm-related work. Normally contracts do not extend beyond six months following the event.

Backfill employee: Occurs when the duties of a regular municipal employee are assigned to a temporary employee to allow the regular employee to handle responsibilities specific to the 2025 ice storm. The duration of a backfill assignment can be no longer than the duration for which the regular employee was deployed to do ice storm-related work.

Examples of **eligible employee costs** may include but are not limited to:

- overtime hours of a regular municipal employee as long as it is related to ice storm work
- temporary employees hired specifically for work related to the ice storm
- backfill employees hired to replace regular employees who are assigned to ice storm-related work

- benefits incurred by temporary or backfill employees doing eligible ice storm-related work

Examples of **ineligible employee costs** may include but are not limited to:

- normal wages of regular employees, even if the employees were assigned to ice storm-related work. This includes regular hours for part-time or seasonal municipal staff
- overtime that is not paid out. If a regular employee is given time off in lieu of being paid overtime wages, the municipality has not incurred an incremental cost that can be claimed under the program
- backfill positions that extend beyond the duration of time the regular employees were assigned to ice storm-related work
- normal benefits for regular employees, including part-time and seasonal regular employees

Employee benefits

Temporary and backfill employees: Eligible benefits for temporary and backfill employees are limited to Canada Pension Plan, Employment Insurance, and Workplace Safety and Insurance Board premiums; vacation pay; and contributions to pension plans that are required under a collective agreement.

Regular employees: Typically, the benefits of regular employees are not eligible under the Municipal Ice Storm Assistance program, even when these employees were assigned to ice storm-related work. Benefits for regular employees are only eligible if they represent incremental costs resulting from the 2025 ice storm.

Canada Pension Plan, Employment Insurance and Workplace Safety and Insurance Board premiums paid by the municipality on eligible overtime wages are eligible only if the municipality provides payroll reporting that confirms an employee's gross income did not exceed the Year's Maximum Pensionable Earnings and/or Maximum Insurable Earnings limits, or only reached the maximums as a result of ice storm-related overtime hours. Municipalities are requested to review any employee overtime being submitted and claim benefits only for employees who fit the above criteria. Supporting documentation is required.

Incremental vacation pay earned on eligible overtime hours for ice storm-related work is eligible under the program.

Ontario Municipal Employees Retirement System contributions are not calculated for overtime hours of regular employees and are not eligible under the program. Extended health care and accidental death and dismemberment benefits are also ineligible under the program because plans are generally based on a flat rate per month and are unaffected by overtime hours worked.

See the claim forms user guide for documentation requirements and additional information about entering employee costs and benefits into the claim forms.

4.3 Claimant-owned equipment

Claimant-owned equipment refers to equipment and machinery owned by the municipality. Municipalities are encouraged to use their own equipment as much as possible for ice storm-related activities. The cost of equipment purchased and retained by the municipality is not eligible for reimbursement; however, the incremental cost of operating owned equipment is eligible.

The Municipal Ice Storm Assistance program is based on an allowance method under which claimant-owned equipment costs may be claimed at 40 per cent of the current rental rate in the province for heavy equipment for all hours of emergency operation. Equipment rental rates are outlined in the Ministry of Transportation Schedule of Rental Rates for Construction Equipment, Including Model and Specification Reference, referred to as the Ontario Provincial Standard Specification 127 rates.

The Ontario Provincial Standard Specification 127 rates cover equipment rental rate compensation for work on a time and material basis. The calculated rate represents the cost of owning and operating the equipment and is made up of direct and indirect costs such as fuel, oil, lubrication, field repairs, overhaul, depreciation, financing, storage, insurance and overhead. Individual components of equipment costs, such as fuel, cannot be claimed separately under other categories like Goods and Services, as this would result in a duplication of expenses.

The Ontario Provincial Standard Specification 127 rental rates are hourly unless otherwise stated, and do not include the cost of the operator. Operator costs for claimant-owned equipment should be documented either in the Goods and Services claim form (for contracted services) or the employee cost claim form, as appropriate. Details are outlined in the claim forms user guide.

Municipalities should consult the 2024 Ontario Provincial Standard Specification 127 rates for claimant-owned equipment used during ice storm response and recovery.

Please note that time sheets for equipment must be carefully recorded to substantiate total hours of use to be considered eligible under the program.

Examples of **eligible claimant-owned equipment or machinery costs** may include but are not limited to:

- equipment owned by the municipality for hours used for ice storm-related work
- machinery owned by the municipality for hours used for ice storm-related work

Examples of **ineligible claimant-owned equipment or machinery costs** may include but are not limited to:

- purchase of non-consumables, such as equipment parts, for claimant-owned equipment (e.g., grader blades, engine parts)
- routine equipment maintenance
- equipment used in response to incidents unrelated to the ice storm

If a piece of equipment is not accounted for in the Ontario Provincial Standard Specification 127 rates, the ministry may approve an alternative rate from another source.

Refer to the claim forms user guide for more details on documentation requirements and instructions on how to enter costs into the claim forms.

4.4 Ice storm-related revenue

Municipalities must report any revenue received as a result of the 2025 ice storm, such as revenue from the sale of woodchips and lumber. Revenue reported in the program claim form is deducted from the final claim amount.

Refer to the claim forms user guide for detailed instructions on how to enter revenue into the claim forms.

5. Submitting an application package

Municipalities wishing to apply for the Municipal Ice Storm Assistance program are required to submit an application package by October 31, 2025, which must include:

- the Municipal Ice Storm Assistance program claim forms in an active Excel format
- all relevant supporting documentation in a page-numbered, scanned document as outlined in chapter 2 of the claim forms user guide
- council resolution requesting funding under the program
- letter from insurance detailing coverage for damages from ice storm
- signed attestation form located in tab 10 of the claim forms. The form must include a handwritten signature of the person who has been delegated authority to submit the claim. Please scan and save this document as a PDF file

Please submit the complete application package to the Municipal Ice Storm Assistance program at municipaldisasterassistance@ontario.ca.

Appendix

Glossary of key program terms

Backfill employee

A temporary employee who assumes the duties of a regular employee assigned to ice storm-related responsibilities.

Capital costs

costs typically related to property and infrastructure (e.g., municipal buildings, roads). Eligible capital costs under the program are based on repairing essential property and infrastructure to pre-ice storm conditions.

Claimant-owned equipment costs

Costs incurred for the use of a claimant's equipment to address the damage resulting from an ice storm (e.g., snowplows or asphalt pavers).

Employee costs

costs incurred either for overtime of regular municipal employees as a result of addressing the ice storm; the costs of temporary staff on contracts for ice storm-related work or for backfilling.

Emergency response

Activities that are undertaken during, and immediately following, the ice storm to secure public health and safety and ensure public access to essential services. These activities may include evacuations, operating emergency centres or procuring essential services, equipment, materials, or labour in the immediate aftermath of an ice storm.

Goods and services costs

Incremental costs incurred for purchases of goods or services related to the ice storm. These could include costs of procuring necessary external service providers or for incremental costs of goods (e.g., road salt) to respond or recover from an ice storm.

Incremental costs

Additional costs related to a municipality's operating and capital activities in the aftermath of an ice storm that are beyond normal operating and capital expenditures. Only costs that would not have been incurred if the ice storm did not happen are eligible under the program.

Operating costs

costs related to the delivery of services and response activities during, and in the weeks immediately following, an ice storm and necessary to protect public health, safety, and public access to essential services. (e.g., hazardous debris cleanup, operating emergency centres, sandbagging).

Proof of payment

Must demonstrate that payment related to the ice storm was made and accepted. Examples include but are not limited to general ledger reports, financial reports, purchase requisitions, receipts, e-payment transaction confirmations.

Recovery

Activities associated with making public infrastructure and public facilities safe and accessible. They include necessary longer-term actions taken to ensure that essential services and infrastructure are returned to pre-ice storm condition and efforts to secure public health and safety.

Regular employee

A permanent staff member who is part of the staff complement of the affected municipality. A regular employee may be full-time, part-time, or seasonal.

Temporary employee

A temporary employee hired for ice storm-related work. Normally contracts do not extend beyond six months following the event.