



Staff Report

Strategic Initiatives

Report To: COW- Admin, Corp and Finance, SI, Comm. Services
Meeting Date: April 13, 2026
Report Number: SI.26.013
Title: MAT Evaluation Results and Funding Recommendations
Prepared by: Tim Hendry, Director of Strategic Initiatives

A. Recommendations

THAT Council receive Staff Report SI.26.013, entitled “MAT Evaluation Results and Funding Recommendations”;

AND THAT Council approves the following application for funding through the Town’s portion of Municipal Accommodation Tax:

- Application 1: Destination Marketing Organization - Tourism Branding: \$25,000
- Application 2: Thornbury Business Improvement Area - Downtown Beautification, Infrastructure and Placemaking: \$100,000
- Application 3: Blue Mountain Village Association – Winter Lights: \$169,300
- Application 4: Clarksburg Village Association – Public Washrooms and Beautification: \$140,000
- Application 5: Blue Mountain Chamber of Commerce – Refill and Recharge Project: \$40,000
- Application 6: TBM Tree Tail – Town of The Blue Mountains Tree Tail: \$8,350

AND THAT Council directs staff to prepare agreements related to the following projects and authorizes the Mayor and Clerk to execute the agreements based on the performance deliverables as outlined within this report.

B. Overview

This report provides Council with the results of the evaluations conducted to review the Municipal Accommodation Tax applications submitted for consideration through the 2026 external application process.

C. Background

Through report [SI.25.036](#), Council provided direction to staff to conduct an open Municipal Accommodation Tax (MAT) application process for external groups and Town Council-established Committees, Working Groups, and Task Forces.

Following the direction, a [call for external applications](#) was issued on February 11, 2026. The notice outlined that the MAT funding program is intended to support community-based projects, initiatives, and requests that align with Town priorities, including the Destination Strategy, Corporate Strategic Plan, and Economic Development Strategy, with a focus on delivering benefits for both residents and visitors. In addition, the notice outlined that applications may be submitted by external organizations, including not-for-profit organizations, registered charities and Council-established Committees, Working Groups, and Task Forces. The application period closed on Wednesday, March 4, 2026, with 14 applications received.

As approved through report [SI.25.036](#), a detailed evaluation was completed for each application by the Town's Senior Management Team based on the approved evaluation criteria, (Attachment #2). As a reminder, the evaluation criteria was developed through feedback received from local tourism businesses/representatives, resident and Council member feedback. The evaluation criteria was established to ensure that MAT funds are used appropriately to support tourism and for projects that align with the Town's Corporate Strategic Plan and that support the goals and objectives of the Destination Strategy and the Economic Development Strategy.

In addition, the Town's Use of MAT Funds is also governed by the ["Town Use of Municipal Accommodation Tax"](#) Corporate Policy (POL.24.07), which establishes funding principles to guide the use of the Municipal Portion of funds collected through the Town of The Blue Mountains Municipal Accommodation Tax program.

Notwithstanding the above and the outcome of the evaluation results presented through this report, it's important to highlight that pursuant to Ontario Regulation 435/17: TRANSIENT ACCOMMODATION TAX, Council reserves the right to use the Town's Portion of Municipal Accommodation Tax funds at its sole discretion. In plain language, this means that Council has the authority to use the Town's share of MAT funds in any manner that they collectively deem appropriate and as directed by certified resolution.

D. Analysis

Evaluations were conducted by the Senior Management Team through consensus scoring on Wednesday, March 25, 2026.

As a general comment, the evaluation team would like to express gratitude to all applicants for the quality of their applications. The applications received reflected a wide range of meaningful community priorities and demonstrated the strong interest of local organizations in advancing initiatives that benefit the Town and community as a whole. While not all submissions aligned closely with the specific requirements of the Municipal Accommodation Tax framework, several may be well-positioned for consideration through other funding sources, partnership opportunities or broader strategic initiatives that are better suited to their objectives and intended outcomes.

The ranked results and evaluation details are below. The detailed analysis is included as Attachment 1.

Application	Amount Requested	Weighted Score (Out of 5)	Recommended for MAT Funding
1. Destination Marketing Organization - Tourism Branding	\$25,000	3.65	Yes
2. Thornbury BIA - Downtown Beautification, Infrastructure and Placemaking	\$100,000	3.62	Yes
3. Blue Mountain Village Association – Winter Lights	\$169,300	3.62	Yes
4. Clarksburg Village Association – Public Washrooms and Beautification	\$140,000 in 2026, with \$120,000 to be requested in 2027	3.29	Yes
5. Blue Mountain Chamber of Commerce – Refill and Recharge Project	\$40,000	3.26	Yes
6. TBM Tree Tail – Town of The Blue Mountains Tree Tail	\$8,350	3.11	Yes
7. BMRA Housing Strategy Working Group – Workforce Housing	\$250,000 per year as an annual allocation	3.06	No *Minimum score for 'Tourism Benefit and Visitor Experience' was not achieved.
8. Family Physician Recruitment Working Group - Recruitment of Family Physicians	\$100,000	2.92	No *Minimum score for 'Tourism Benefit and Visitor Experience' was not achieved.
9. Climate Action Now Network - Beaver River Trail	\$17,000	2.89	No *Minimum score for 'Tourism Benefit and

			Visitor Experience' was not achieved.
10. Craigeith Community Working Group – Pedestrian Safety Improvements	\$70,000	2.85	No *Minimum score for 'Tourism Benefit and Visitor Experience' was not achieved.
11. Ironworks – Metal Sculpture Trail	\$30,000	2.6	No *Minimum score for 'Tourism Benefit and Visitor Experience' was not achieved.
12. Marsh Street Centre – Executive Director	\$120,000 per year for three years	2.33	No *Minimum score for 'Strategic Alignment', 'Tourism Benefit and Visitor Experience' and 'Feasibility and Risk' was not achieved.
13. Georgian Triangle Humane Society - Regional Centre for Pets & People	\$86,655	2.19	No *Minimum score for 'Strategic Alignment', 'Tourism Benefit and Visitor Experience' was not achieved.
14. Monarch & Co. – Business Leadership Festival	\$32,500	0	Application Disqualified

Next Steps (Agreements, Implementation and Reporting)

Subject to Council approval, staff will prepare funding agreements for the approved projects. Following execution of the agreements, funding will be issued to the proponents in accordance with the agreement terms (tied to defined milestones and/or submission of required documentation).

Project delivery will be tracked through quarterly implementation status updates from each proponent, supplemented by staff monitoring against the approved scope, schedule and deliverables.

A final report will be required to be submitted by each proponent when the project is complete to document outcomes, including measures related to visitor experience and tourism/economic benefit where applicable.

Staff will provide Council with periodic summary updates as part of the consolidated MAT status update/reporting cycle identifying progress to date, any material schedule/budget risks and any recommended adjustments required to protect the Town's intended outcomes and accountability for the use of MAT funds.

General Evaluation Observations

The following observations are provided to summarize key takeaways from the Town's first year of implementing an external MAT application and evaluation process and to support continuous improvement and applicant understanding in future intakes.

- **Evaluation approach:** through a consensus scoring process to support consistent interpretation of the Council-approved criteria and to apply a municipal-wide lens across tourism objectives, strategic alignment, operational impacts, and risk. Beginning next year, evaluations are anticipated to be completed by the Destination Advisory Committee, supporting a more fulsome tourism and resident lens to the evaluation process based on the Council-approved evaluation framework.
- **Learning value for applicants:** This first-year external intake provides valuable insight for proponents into how the evaluation team interpreted and applied the criteria. Particularly the importance of meeting minimum scoring thresholds and demonstrating alignment across the weighted categories (for example, "Tourism Benefit/Visitor Experience" as the highest-weighted area at 40%)
- **Readiness and accountability:** Applications were generally stronger when they included clear deliverables, realistic timelines, a practical plan for measuring outcomes and reporting results, and time-limited investments reducing the risk that MAT becomes an ongoing operating subsidy or creates long-term operating pressure.
- **General scoring feedback:** Given the category weighting and minimum thresholds, the following observations are shared to provide insight behind the scoring rationale:
 - Low scores were most often driven by gaps in the Tourism Benefit and Visitor Experience evaluation category, particularly where applications did not clearly demonstrate tangible visitor-facing improvements (or were primarily planning/administrative in the funding year), and where the tourism impact was indirect, asserted, or difficult to attribute to improved destination performance. This category carries the highest weighting at 40% and requires a minimum 3/5 score to qualify.
 - Applicants also commonly faced challenges in the Economic Benefit evaluation category when there was no clear pathway to increasing overnight visitation (especially mid-week/shoulder season) and limited return on investment evidence or measurable MAT-growth potential. This category carries a 20% weighting and requires a minimum 2/5 score to qualify.

- A few applications faced lower scores related to the Strategic Alignment evaluation category, which were generally driven by applications that described broad community development goals in principle but did not connect the proposal to specific priorities/actions in the Town's current strategic documents (Corporate Strategic Plan, Destination Strategy, and/or Economic Development Strategy). Where alignment was clearer, it was because the application demonstrated direct support for multiple strategic priorities and articulated that linkage in a way that was easy to verify against the Town's plans, consistent with the Strategic Alignment scoring guidance and minimum threshold.
- In addition, applications scored lower in the Feasibility and Risk evaluation category where approvals, ownership/jurisdiction, timelines and ongoing operating/resource impacts were not fully addressed or costed over the long term.

E. Strategic Priorities

1. Communication and Engagement

We will enhance communications and engagement between Town Staff, Town residents and stakeholders

2. Organizational Excellence

We will continually seek out ways to improve the internal organization of Town Staff and the management of Town assets.

3. Community

We will protect and enhance the community feel and the character of the Town, while ensuring the responsible use of resources and restoration of nature.

4. Quality of Life

We will foster a high quality of life for full-time and part-time residents of all ages and stages, while welcoming visitors.

F. Environmental Impacts

Environmental impacts associated with the MAT-funded projects are generally expected to be neutral to positive, particularly where initiatives support more sustainable tourism practices. The MAT evaluation framework also recognized environmental stewardship as part of tourism-related infrastructure and sustainable tourism best practices, and the consideration of environmental impacts was reflected both within the Tourism Benefit and Visitor Experience and Feasibility and Risk categories.

G. Financial Impacts

The Municipal Accommodation Tax funds are limited to what is collected each year. Total collection for 2025 was \$2.9 Million, with the Town's share being just over \$1.4 Million.

Through report, [SI.25.036](#), \$770,000 was allocated from the Town's share to support the following Town-initiated and led projects:

- Destination Strategy Implementation (\$150,000)
- Transit Service (\$175,000)
- Comprehensive Parking Strategy (\$50,000)
- Gateway Sign Project (\$210,000)
- Parks and Open Space Master Plan & Leisure Activity Plan Update (\$125,000)
- Economic Development Action Plan (\$60,000)

After subtracting these projects from the \$1.4 Million, approximately \$630,000 remains available to support the external MAT applications presented in this report.

The six projects recommended for funding as part of this report total \$482,650. If all six projects are approved, approximately \$147,350 would remain available for use by Council.

A chart illustrating this breakdown is included below:

Total Town Share of MAT	\$1,400,000
Less Pre-Approved Town Projects	\$770,000
Subtotal	\$630,000
Less external MAT funding recommendations	\$482,650
Amount remaining	\$147,350

H. In Consultation With

Adam Smith, Chief Administrative Officer
Senior Management Team Members
Allan Gibbons, Manager of Communications

I. Public Engagement

The topic of this Staff Report has not been the subject of a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required.

However, any comments regarding this report should be submitted to Tim Hendry, Director of Strategic Initiatives si@thebluemountains.ca.

J. Attached

1. MAT Evaluation Results – Detailed Analysis
2. MAT Evaluation Criteria

Respectfully submitted,

Tim Hendry
Director of Strategic Initiatives

For more information, please contact:
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Report Approval Details

Document Title:	SI.26.013 MAT Evaluation Results and Funding Recommendations.docx
Attachments:	- Attachment 1 – Detailed MAT Evaluation Analysis.pdf - Attachment 2 - MAT Evaluation Criteria.pdf
Final Approval Date:	Apr 2, 2026

This report and all of its attachments were approved and signed as outlined below:

Tim Hendry - Apr 2, 2026 - 10:23 AM

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
<p>1. Tourism Infrastructure Partnership Program: Branding (\$25,000)</p>	<p>3.65</p>	<p>The application relates to a coordinated, multi-channel initiative led by the Destination Marketing Organization designed to build awareness of the new tourism brand for the Town of The Blue Mountains. Initiatives include branding elements such as banners, merchandise and in-store promotion to establish a cohesive and recognizable brand identity that residents and visitors can connect with.</p>	<p>The application strongly aligns with the Town’s strategic objectives of establishing a consistent tourism brand identity, improving cross-community collaboration and marketing efforts, and encouraging visitor mobility through enhanced and streamlined access to visitor information.</p> <p>The proposed initiatives support a practical brand rollout that will enhance visitor awareness of the Town’s tourism brand, drive users to the new DMO website for trip planning and discovery and reinforce a shared sense of place across the entire community. The project is aligned with the local business associations with a clear governance structure led by the DMO.</p> <p>The economic rationale is reasonable in that a stronger and more recognizable destination brand can support trip planning, improve market awareness of The Blue Mountains’ tourism assets and increase the effectiveness of future destination marketing efforts across accommodations, attractions, and partner businesses. However, the anticipated economic benefit presented was qualitative, with limited evidence of how the initiative would translate into measurable overnight visitation, visitor spending, or MAT growth.</p> <p>Project feasibility and delivery was assessed as being achievable given the clearly defined branding activities and the presence of partner alignment and a workable governance structure to support implementation.</p>	<p>Yes</p>

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>The application would be strengthened by measurable outcomes such as website traffic targets, QR/URL scan tracking and referral or conversion indicators tied to accommodations and attractions.</p>	
<p>2. Thornbury BIA Downtown Beautification, Infrastructure and Placemaking (\$100,000)</p>	<p>3.62</p>	<p>The application relates to beautification, infrastructure and placemaking projects within the Thornbury core. The investment will enhance public spaces and shared infrastructure that benefit residents and visitors. Initiatives include enhanced seasonal décor elements, electrical upgrades, winter lighting project, replacement of lamp post string lighting and lamp post painting or restoration.</p>	<p>The application aligns well with the Town’s strategic objectives, including quality-of-place, downtown vitality and year-round destination appeal by leveraging streetscape improvements to strengthen the visitor environment.</p> <p>Enhancement to the visitor experience is strong, particularly the emphasis on winter lighting and seasonal décor to improve shoulder/off-season attractiveness, supported by safety and reliability upgrades through electrical improvements.</p> <p>The economic rationale presented was reasonable in terms of increasing foot traffic and encouraging off-peak activity that benefits local businesses. However, the “heads-in-beds” impacts were not fully evidenced.</p> <p>Project feasibility and delivery was assessed as being achievable within 2026 based on quotes, prioritization and phasing. However, it’s important to note that many components of this application involve town-owned infrastructure and, as a result, the procurement and implementation would default to Town staff.</p> <p>The application would be strengthened by including measurable targets for off-peak visitation and a plan to link</p>	<p>Yes</p>

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			streetscape improvements to increased overnight stays and visitor spend.	
3. Blue Mountain Village Association – Winter Lights (\$169,300)	3.62	The application relates to the enhancement of visual light displays within the public trails and areas within Blue Mountain Village. Initiatives include the replacement of winter lights on 96 trees and programmable lights on visual installations along the 1 km Village pedestrian trail, including the Holiday Magic Light Trail and Blumination Trail.	<p>The application strongly aligns with the Town’s strategic objectives by reinforcing winter and shoulder-season activation, supporting year-round tourism visitation and strengthening the Village’s role as a premier tourism anchor sustaining local business activity.</p> <p>The application presented a direct, visitor-facing enhancement to an established signature winter attraction, with a strong place-making rationale that supports the evening economy and the overall quality of experience.</p> <p>The application included strong economic rationale, supported by performance measures and an ROI framework linking attendance and visitor spending to overnight stays, packaging opportunities, conference activity, and broader economic benefit for local businesses, while also acknowledging visitor mobility opportunities through partnership with Thornbury and Clarksburg.</p> <p>Project feasibility and delivery was assessed as being achievable with a clear scope, milestones, procurement process, identified contractors and confirmed BMVA funding to support labour and operations.</p> <p>The application would be strengthened by confirming a reporting plan (baseline, targets, and post-event measurement) to support consistent year-over-year performance tracking.</p>	Yes

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
4. Clarksburg Village Association – Public Washrooms and Beautification	3.29	<p>The application relates to core visitor-facing infrastructure enhancements for downtown Clarksburg. Initiatives, including partial funding, to prepare for the future build of a semi-permanent, cistern-based public washroom in Lions Park in Clarksburg, along with seasonal décor, electrical improvements and visitor infrastructure.</p>	<p>The application aligns well with the Town’s strategic objectives of investing in visitor-related infrastructure to improve accessibility, enhance event readiness and strengthen Clarksburg’s role as a tourism destination.</p> <p>The proposed public washroom directly addresses a known barrier to average length of stay times and event viability, while beautification initiatives support programming and improve visitor experience through a curated experience.</p> <p>The economic rationale presented was reasonable in terms of supporting longer visits and increased downtown spending, particularly given limited accommodation and restaurant options.</p> <p>The implementation of the washroom would be the Town's responsibility due to the nature of the asset and procurement requirements.</p> <p>With that said, it’s important to note that the request accounts for approximately half of the funding required for the washroom, creating an implied pre-commitment to MAT funding in 2027.</p> <p>The application would be strengthened by clarifying the full funding and implementation pathway for the washroom to address the implied 2027 pre-commitment risk identified by the evaluation team.</p>	Yes

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
5. Blue Mountain Chamber of Commerce – Refill and Recharge Project (\$40,000)	3.26	The application relates to enhancing the user experience on the Georgian Trail through the addition of rest stations. The stations will include water bottle refill units, covered gazebos for shelter from the sun and inclement weather, picnic tables/seating and garbage receptacles.	<p>The application strongly aligns with the Town’s strategic objectives of public realm improvements, including sustainability and visitor-ready infrastructure that supports destination quality and active transportation.</p> <p>The project has clear visitor value at two high-traffic locations along the Georgian Trail, which will enhance trail usability for both residents and visitors.</p> <p>The economic rationale presented was reasonable but largely indirect and was viewed as a visitor experience benefit.</p> <p>Project feasibility and delivery was assessed as being achievable but will require approvals (including drinking-water related requirements and utility work) and depends on the Town assuming ongoing operating obligations (water costs/metering, inspections, maintenance and repairs), which represents a relatively small but ongoing annual financial commitment.</p> <p>The application would be strengthened by identifying a method for measuring usage and clarity on how ongoing operating costs will be managed over time.</p>	Yes

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
6. TBM Tree Tail – Town of The Blue Mountains Tree Tail	3.11	The application relates to creating a new nature-based outdoor experience for visitors. The initiative includes creating a self-guided trail for notable trees in The Blue Mountains modelled after the Elora and Fergus Tree Trail.	<p>The application strongly aligns with the Town’s strategic objectives of nature-based wellness, low-impact tourism, environmental stewardship and low-intensity outdoor recreation.</p> <p>The visitor experience concept of the trail is well-suited to the Town’s four-season positioning as a destination through the seasonal changes that the featured trees will experience.</p> <p>The economic benefit presented was reasonable but indirect, with it noted that the tree trail will add an activation to extend time in-market and may encourage stops near nearby businesses.</p> <p>Project feasibility and delivery were assessed as being generally strong given the modest scope, low implementation complexity, limited financial risk, and the applicant’s ability to deliver the project within the proposed funding year.</p> <p>The application would be strengthened by stronger connection to overnight visitation and MAT impact.</p>	Yes
7. BMRA Housing Strategy Working Group – Workforce Housing	3.06	The application relates to an allocation of MAT revenues to a workforce housing reserve fund to be actioned through the Town's Community Improvement Plan to incentivize the	<p>The application strongly aligns with the Town’s strategic objectives to support diverse housing options, strengthen the Community Improvement Plan, and the Destination Strategy objective to support the local labour market through a workforce housing reserve fund.</p> <p>The tourism benefit and visitor experience rationale is implied by addressing labour shortages that affect tourism</p>	<p>No</p> <p>*Minimum score for ‘Tourism Benefit and Visitor Experience’ was not achieved.</p>

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
		development of workforce housing.	<p>businesses; however, the application provides limited detail on visitor experience outcomes and does not establish a clear line-of-sight from a reserve allocation to actual housing units delivered and improved service levels for visitors.</p> <p>The economic benefit presented was reasonable (retaining and attracting workers to enable business growth and expanded hours), but the submission did not include targets or MAT growth projections.</p> <p>Project feasibility and delivery were assessed as being moderate, as the application identified a credible administrative mechanism through the Community Improvement Plan; however, the submission did not yet define a project-based scope, implementation timeline or measurable delivery framework within the proposed funding year.</p> <p>While using the CIP is a credible administrative vehicle with clear Council governance, the application was viewed primarily as a budget policy direction rather than a defined MAT-funded project, limiting scoreability under the project-based criteria.</p> <p>The application would be strengthened by defining how the funds will be actioned through the Community Improvement Plan, with recommendations on specific programs and project scope (units/targets/timelines).</p>	

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8. Family Physician Recruitment Working Group - Recruitment of Family Physicians	2.92	The application relates to an allocation of MAT revenues to support physician recruitment initiatives including marketing, active sourcing and professional outreach, locum and candidate site visit experience, and relocation/incentives.	<p>The application strongly aligns with the Town’s strategic direction, including objectives related to community well-being and quality of life and reflects resident-identified needs through the Resident Satisfaction Survey.</p> <p>The applications also presented a defensible destination-enabling rationale by recognizing that health and safety capacity supports visitor confidence in a high-activity tourism community (skiing, biking, water sports) and may reduce emergency department pressures through improved access to primary care and after-hours coverage. However, the tourism benefit and visitor experience was largely indirect, with limited measurable visitor-facing outcomes or a clear pathway to incremental overnight visitation/MAT growth. Similarly, the economic benefit presented was sound, but linkages between physician recruitment and tourism growth, overnight visitation, visitor spending, or MAT generation were indirect.</p> <p>Project feasibility and delivery were assessed as being moderate, as the application identified a clear community need and a plausible recruitment approach; however, delivery certainty was constrained by limited available clinic space and the absence of clearly defined visitor-facing outcomes within the proposed funding period.</p> <p>Despite the understood importance of access to primary care, the lack of direct tourism benefit and enhancement to the visitor experience, along with the limited available</p>	<p>No</p> <p>*Minimum score for ‘Tourism Benefit and Visitor Experience’ was not achieved.</p>

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>practice-ready clinic space, constrained scoreability under the project-based MAT criteria.</p> <p>The application would be strengthened by identifying measurable visitor-facing service outcomes and a measurable tourism benefit / economic pathway.</p>	
9. Climate Action Now Network - Beaver River Trail	2.89	The application relates to hiring an external consultant to review opportunities to enhance connectivity of the Beaver River Trail from Clendenan Dam to the Thornbury Harbour, with a focus on understanding steps to increase the utility of the trail.	<p>The application aligns well with the Town’s strategic objectives of active living and transportation, connected mobility and trail enhancement. The application also supports the Town’s broader outdoor recreation objectives from an economic development perspective.</p> <p>The project would contribute to an improved active tourism experience over the longer term; however, the 2026 deliverable is limited to route planning and options analysis developed by an external consultant, with no immediate visitor-facing enhancement. As a result, the economic and MAT rationale were largely qualitative, with no defined pathway to increased overnight stays, visitor spending or measurable tourism conversion plan.</p> <p>Project feasibility and delivery were assessed as being moderate to low, as the proposed scope is limited to planning and options analysis and would require further coordination with external landowners and agencies, as well as future decisions regarding implementation, capital funding and long-term maintenance responsibilities.</p>	<p>No</p> <p>*Minimum score for ‘Tourism Benefit and Visitor Experience’ was not achieved.</p>

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>The application would be strengthened by advancing through the Parks and Trails Master Plan process and returning as a Town-led implementation project.</p>	
<p>10. Craigleith Community Working Group – Pedestrian Safety Improvements</p>	<p>2.85</p>	<p>This application relates to advancing three projects to enhance pedestrian safety within the Craigleith area, specifically on Grey Rd 19 (Kandahar Lane Pedestrian Crosswalk), Jozo Weider Crosswalk, and paved pedestrian paths on Gord Canning and Jozo Weider Blvd.</p>	<p>The application aligns well with the Town’s strategic objectives of safe and connected resident and visitor mobility, investment in tourism-related infrastructure and improved access to a primary tourism destination (Blue Mountain Resort). It also addresses transportation challenges by increasing safety and reducing friction for visitors and employees moving through the area without a car. However, the strategic alignment presented was largely asserted rather than being tied to specific Town actions or referenced within Town strategy documents.</p> <p>In addition, the tourism benefit and visitor experience presented within the application was primarily indirect (general risk reduction and improved comfort) with limited connection to overnight visitation and MAT growth.</p> <p>The economic rationale was limited and largely indirect, as the proposal primarily relates to improved safety and visitor comfort rather than a clearly measurable increase in overnight visitation, visitor spending, or MAT growth; as a result, the economic benefit was difficult to quantify within the terms of the MAT criteria.</p>	<p>No</p> <p>*Minimum score for ‘Tourism Benefit and Visitor Experience’ was not achieved.</p>

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>Project feasibility and delivery were assessed as being moderate, as the proposal addresses a credible infrastructure and mobility concern; however, delivery is constrained by broader capital planning considerations, potential future road reconstruction, and the risk of advancing design work in advance of a comprehensive review of area transportation needs.</p> <p>While the proposal relates to a credible municipal infrastructure/safety need, the evaluation team noted that prior feasibility work concluded crosswalks were not warranted at the proposed locations based on current volumes, and that advancing design could pre-commit the Town to high-cost works despite upcoming/unknown major area developments and planned reconstruction, where these elements could be considered comprehensively.</p> <p>The application would be strengthened by aligning the projects to specific Town actions/plans, confirming the need given upcoming development considerations and presenting an approach that avoids pre-committing to high-cost works.</p>	
11. Ironworks – Metal Sculpture Trail	2.6	The application relates to the fabrication and installation of metal sculptural vignettes along the Georgian Trail.	The application generally aligns with the Town’s strategic objectives related to destination development, trail experience enhancement, and support for arts, culture, and the creative economy, although the strategic alignment within the submission was stated in broader terms and was not strongly tied to specific actions within the Town’s adopted strategic documents.	<p>No</p> <p>*Minimum score for ‘Tourism Benefit and Visitor Experience’ and ‘Feasibility and</p>

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			<p>The project presents a plausible visitor experience benefit by introducing public art features that could enhance a key trail node, create points of interest for residents and visitors, and contribute to the Town’s sense of place. However, the application provided limited detail on how visitors would discover, interpret, or engage with the installations through supporting elements such as wayfinding, interpretation panels, digital mapping, or integration into broader tourism promotion.</p> <p>The economic rationale is conceptually reasonable in that modest placemaking and cultural infrastructure can strengthen the appeal of a trail-based visitor experience and support the Town’s arts and culture positioning; however, the submission did not include quantified evidence, projected visitor impacts, or a clear explanation of how the project would contribute to increased visitation, visitor spending, or MAT-related economic benefit.</p> <p>Project feasibility and delivery were assessed as being moderate, as the use of municipal land and the relatively straightforward scope support deliverability.</p> <p>At the same time, the evaluation team identified a number of unresolved feasibility and risk considerations, including vandalism, winter maintenance, inspection requirements, insurance and liability, lifecycle costs, and the need for a documented agreement clarifying ongoing ownership and maintenance responsibilities, particularly given that ownership of the sculptures would remain with the artist</p>	<p>Risk’ was not achieved.</p>

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>while the Town may retain responsibility for the supporting infrastructure.</p> <p>The application would be strengthened by clearer visitor interpretation elements, a more defined economic rationale, formal governance around artist selection and maintenance responsibilities and consideration through the Parks and Trails Master Plan to confirm appropriate locations and long-term fit within the Town’s broader trail and public realm planning framework.</p>	
12. Marsh Street Centre – Executive Director	2.33	<p>The application relates to securing annual funding to support a full-time Executive Director for the Marsh Street Centre. Funding will allow the organization to continue to function while it restructures from an unsustainable business model.</p>	<p>The application generally aligns with the Town’s destination development objectives through event activation, entertainment and general support of Clarksburg's vibrancy. However, the request is primarily for salary funding to stabilize operations rather than a defined tourism initiative with clear tourism and MAT-related outcomes.</p> <p>The application presents a plausible tourism and economic rationale through enhanced event programming, increased non-local attendance, and the potential to support dining and overnight visitation; however, these benefits remain indirect and unquantified, with limited details of incremental visitor spending, room-night generation, MAT growth, or revenue impact.</p> <p>Project feasibility and delivery were assessed as being moderate, as the organization appears capable of recruiting and supporting the position; however, the request is primarily for ongoing operating support and does not yet include a clear performance, funding sustainability</p>	<p>No</p> <p>*Minimum score for ‘Strategic Alignment’, ‘Tourism Benefit and Visitor Experience’ and ‘Feasibility and Risk’ was not achieved.</p>

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Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>or self-sufficiency framework over the proposed three-year term.</p> <p>While hiring a full-time Executive Director is feasible and potentially strategic for organizational effectiveness, the evaluation team identified public-funding risk associated with multi-year operating dependency without a clear performance and self-sufficiency framework.</p> <p>The application would be strengthened by measurable deliverables such as incremental event nights, estimated visitor spend and MAT revenue growth, review of group sales/packages and a clear path to ensuring that the Executive Director position becomes self-funded through the optimized event delivery and revenues.</p>	
13. Georgian Triangle Humane Society - Regional Centre for Pets & People	2.19	The application relates to equipping the new GTHS facility with visitor-facing infrastructure that enables the Centre to operate as a safe, high-quality event venue and tourism activation asset.	<p>The application generally aligns with the Town’s objective of year-round tourism product diversification, indoor/shoulder-season activation and tourism-related infrastructure investment to support events.</p> <p>The application presents a credible rationale in terms of event readiness and includes a thoughtful approach to governance, measurement, risk management and ongoing maintenance. Similarly, the economic rationale is conceptually credible in that event-supportive infrastructure may help attract visitors and support year-round activity.</p> <p>Project feasibility and delivery were assessed as being generally strong, given the clearly defined infrastructure</p>	<p>No</p> <p>*Minimum score for ‘Strategic Alignment’, ‘Tourism Benefit and Visitor Experience’ was not achieved.</p>

Attachment 1 – Detailed MAT Evaluation Analysis

Submitted Applications	Weighted Score (Out of 5)	Description	Evaluation Rationale/SMT Comments	Recommended for MAT Funding
			<p>scope, governance structure, and consideration of operational and maintenance requirements.</p> <p>However, the evaluation team identified a key limitation in that the facility is located outside The Blue Mountains, and the application did not clearly demonstrate how the investment would translate into increased visitation, room-nights, visitor spending, or other measurable economic benefit within The Blue Mountains.</p> <p>The application would be strengthened by a specific capture and reporting plan that links the investment back to the benefit to the Town of The Blue Mountains' local tourism economy.</p>	
14. Monarch & Co. – Business Leadership Festival	0	The application relates to the launch of a two-day, shoulder-season cultural tourism event featuring keynote speakers and authors, leadership sessions and business focused community panel discussions.	<p>The application was disqualified as it relates to the direct support of a for-profit business, which is not permitted under the MAT external application program guidelines.</p> <p>If the applicant wishes to advance this concept in future, it would need to be submitted through an eligible not-for-profit partner and structured to meet program requirements.</p>	N/A

Municipal Accommodation Tax Evaluation Criteria & Scoring Structure

The following evaluation criteria were developed to ensure transparent, strategic, and impactful utilization of the Town’s share of Municipal Accommodation Tax (MAT) funds designated for the enhancement of the Town of The Blue Mountains community.

This framework aims to align funding with the Town’s long-term vision of sustainable tourism growth, enriched community life, and elevated tourism experiences by establishing a fair and systematic approach to evaluating potential investments and expenses.

Criteria Areas

1. Strategic Alignment
2. Tourism Benefit and Visitor Experience
3. Economic Benefit
4. Feasibility and Risk

Descriptions & Weighted Assessment

Criteria	Description	Weight
Strategic Alignment	<ul style="list-style-type: none"> • Alignment with the Town’s strategic goals identified in the Corporate Strategic Plan, Destination Strategy and Economic Development Strategy. 	25%
Tourism Benefit and Visitor Experience	<ul style="list-style-type: none"> • Improvements and/or investments in tourism-related infrastructure to support the management of tourism within the Town. • Improvements and/or investments aimed at enhancing the visitor/guest experience and delivering a world-class tourism offering. • Improvements and/or investments aimed at developing new tourism products and/or experiences and innovative approaches to managing tourism. • Improvements and/or investments aimed at preserving the natural environment and sustainable tourism best practices and initiatives. 	40%

Economic Benefit	<ul style="list-style-type: none"> • Improvements and/or investments aimed at increasing overnight tourism visitation where capacity exists (mid-week and shoulder seasons) to grow Municipal Accommodation Tax revenue. • Improvements and/or investments aimed at creating new jobs, attracting new businesses and supporting existing businesses. • Improvements and/or investments aimed at workforce development and attraction to support local economic sectors. • Anticipated return on investment and economic growth stimulation. 	20%
Feasibility and Risk	<ul style="list-style-type: none"> • Practicality of project implementation and analysis of potential risks and mitigation strategies • Review of ongoing resource requirements, including long-term operational costs and financial forecast highlighting the long-term operational budget, potential impact on the Town’s tax levy, and strategies for cost management/funding. 	15%
		100%

Weighted Scoring Structure

- **Scoring Mechanism:** Use a 1-5 scale for each criterion (1 = Low, 5 = High).
- **Weighted Scores Calculation:** Multiply the score by the criterion’s weight.
- **Total Project Score:** Sum of all weighted scores for each project.
- **Minimum Thresholds:** Minimum scoring thresholds have been set to ensure that the Town’s investment of MAT funds are used in a best and most strategic sense.

Criteria	Scoring	Minimum Threshold
Strategic Alignment	<p>How well does the project align with the Town’s strategic documents?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: No clear connection to any strategic goals or plans. 2. Low: Loosely aligned with a minor strategic goal or outdated document. 	<p>A minimum score of 3 (Moderate) must be achieved for Strategic Alignment. If the minimum score is not achieved, then the project will be disqualified.</p>

	<ol style="list-style-type: none"> 3. Moderate: Supports at least one major goal from a current strategic document. 4. High: Directly supports multiple strategic priorities or actions from key documents (e.g. Corporate Strategic Plan, Destination Strategy). 5. Very High: Strong, explicit alignment with multiple core priorities and objectives across strategic plans. 	
<p>Tourism Benefit and Visitor Experience</p>	<p>How well does the project enhance tourism infrastructure, visitor experience or sustainable tourism practices, and how does the project align with the goals and objectives of the Town’s Destination Strategy?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: Little to no benefit to tourism or visitor experience; not tourism-focused. 2. Low: Minor enhancements or one-time improvements; benefits a small segment of visitors. 3. Moderate: Offers tangible visitor improvements (e.g., signage, minor amenity upgrades); supports general tourism experience. 4. High: Strong tourism impact (e.g., new experiences, infrastructure upgrades, off-peak attraction); aligned with tourism goals. 5. Very High: Transformational project for tourism; creates or significantly enhances a destination asset; addresses capacity/sustainability and seasonal balancing. 	<p>A minimum score of 3 (Moderate) must be achieved for Tourism Benefit and Visitor Experience. If the minimum score is not achieved, then the project will be disqualified.</p>
<p>Economic Benefit</p>	<p>How well does the project support the local economy and generate MAT or related economic growth?</p>	<p>A minimum score of 2 (Low) must be achieved for Economic Benefit. If the minimum score is not</p>

	<p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: No clear economic benefit or minimal potential impact. 2. Low: Limited short-term economic gain; unclear long-term value. 3. Moderate: Expected to support jobs, businesses, or tax revenue indirectly. 4. High: Directly increases tourism visitation (especially off-peak), supports business growth or workforce attraction. 5. Very High: High-impact economic development; measurable MAT growth potential, job creation, or investment attraction. Strong ROI case. 	<p>achieved, then the project will be disqualified.</p>
<p>Feasibility and Risk</p>	<p>Is the project practical, affordable, and manageable over the long term?</p> <p>Score Guidance</p> <ol style="list-style-type: none"> 1. Very Low: High risk; unclear implementation path or excessive long-term costs. 2. Low: Known challenges exist; may strain resources or lack internal support. 3. Moderate: Feasible with proper planning; risks are known and manageable. 4. High: Strong project plan; low risk; fits within available capacity and funding. 5. Very High: “Shovel-ready”; minimal risk; sustainable long-term with little to no operating pressure. May already have co-funding in place. 	<p>A minimum score of 2 (Low) must be achieved for Feasibility and Risk. If the minimum score is not achieved, then the project will be disqualified.</p>

Example Scoring

1. Project A:

- Strategic Alignment: 4/5
- Tourism Benefit and Visitor Experience: 5/5
- Economic Benefit: 3/5
- Feasibility and Risk: 4/5

2. Weighted Scores:

- Strategic Alignment: $4 \times 30\% = 1.2$
- Tourism Benefit and Visitor Experience: $5 \times 40\% = 2$
- Economic Benefit: $3 \times 20\% = 0.6$
- Feasibility and Risk: $4 \times 10\% = 0.40$

3. Total Score: Sum all weighted scores = 4.2