

## Installation of New Utility Poles in Howick Township through the Accelerated High Speed Internet Project (AHSIP)

1 message

**Alana Dick**

Tue, Apr 15, 2025 at 1:12 PM

Good Afternoon

Please find attached Howick Townships letter sent that was forwarded to the Minister of Infrastructure, Minister of Rural Affairs, Minister of Municipal Affairs and Housing as well as the Premier of Ontario Doug Ford.

We encourage any other Ontario municipalities who are experiencing similar new utility pole installations through the Accelerated High Speed Internet Program to reach out to Howick Township directly, and to join Howick Township by reaching out to the above listed ministries with your concerns.

Thank you for your consideration on this matter.

Please do not hesitate to contact us if you have any questions.

**Alana Dick**  
**Deputy Clerk**  
Township of Howick  
44816 Harriston Road  
Gorrie, ON N0G 1X0  
Tel: 519-335-3208 ext. 9



 **Accelerated High Speed Internet Project.pdf**  
7907K



April 11, 2025

The Honourable Kinga Surma  
Minister of Infrastructure  
Room 5E200, 5<sup>th</sup> Floor  
777 Bay Street  
Toronto, ON M7A 2J3  
Email: [kinga.surma@pc.ola.org](mailto:kinga.surma@pc.ola.org)

The Honourable Lisa M. Thompson  
Minister of Rural Affairs, Huron-Bruce MPP  
408 Queen Street  
P.O. Box 426  
Blyth, ON N0M 1H0  
Email: [lisa.thompson@pc.ola.org](mailto:lisa.thompson@pc.ola.org)

The Honourable Rob Flack  
Minister of Municipal Affairs and Housing  
17<sup>th</sup> Floor  
777 Bay Street  
Toronto, ON M7A 2J3  
Email: [rob.flack@pc.ola.org](mailto:rob.flack@pc.ola.org)

The Honourable Doug Ford  
Premier of Ontario  
Legislative Building  
Queen's Park  
Toronto, ON M7A 1A1  
Email: [premier@ontario.ca](mailto:premier@ontario.ca)

Sent Via Email

Dear Hon. Premier and Ministers:

Re. Installation of New Utility Poles in Howick Township through the Accelerated High Speed Internet Project (AHSIP)

It is with great concern that we provide a connectivity update from the perspective of the Township of Howick. The Township applauds the provincial government for its \$4 billion investment to provide high-speed internet access in every region of Ontario and is appreciative of the Ministry of Infrastructure's leadership with the Accelerated High Speed Internet Program (AHSIP).

Improved connectivity to Ontario's unserved and underserved areas creates immense economic development opportunities and begins to address some of the challenges experienced by rural and remote communities. These communities continue to experience profound inequities in the areas of education, business and interpersonal relationships due to the lack of adequate communications infrastructure. The buildout of new broadband infrastructure starts the work towards resolving this inequity.

The Township of Howick is a small, rural municipality with a rich and proud history in agriculture. Through AHSIP, Xplore Inc. has obtained \$1.6 billion of private investment and government funding for fibre network expansion in several underserved, rural Ontario communities, including Howick Township.

While Howick Township is supportive of all rural residents receiving access to reliable high-speed internet, there are ongoing concerns from Council and residents over the installation of dozens of new utility poles within the municipal right-of-way across Howick's countryside instead of utilizing Hydro One's existing utility poles or underground direct bury or drilling methods.

In response to our inquiries, representatives from Xplore Inc. have explained to township council and staff that these new utility poles have been installed by their subcontractor because of "significant delays in Hydro One's permitting process to add broadband infrastructure to their existing utility poles and because it is the most cost-effective installation method."

The Ministry of Infrastructure outlines very thorough processes, procedures and timelines for Attaching to LDC-Owned Poles in the *Building Broadband Faster in Ontario* guidelines released November 30, 2021. Section 2.2 of the guideline outlines the Broadband One Window (BOW) authorization process for LDC owned pole attachments, including the engineering design requirements as well as the applicable standards to which stakeholders are expected to adhere to. This process includes field inspection/survey of the poles, pole loading structural analysis and determination of what telecom and power make-ready work, if any, needs to be completed for safe attachment. Nowhere in the guidelines does the Ministry of Infrastructure outline a process for installing new utility poles instead of attaching to existing LDC owned poles.

This leave us in Howick Township with several questions:

**What guidelines are being followed if this ISP is completely bypassing the LDC in favor of erecting new utility poles? Is the Ministry of Infrastructure responsible for making sure these guidelines and processes are being followed? If Xplore Inc. has admitted to avoiding the permitting process of using the LDC's (Hydro One) existing utility poles, who owns these new utility poles that have been installed? Who is responsible for their maintenance and eventual replacement? Who is going to maintain the brush and shrubbery that surround many of these new poles in the municipal right-of-way?**

It is Howick Township's opinion that the AHSIP program lacks oversight and compliance measures over the work being completed by the Internet Service Providers and their sub-contractors. Along with this, the *Building Broadband Faster Act, 2021, S.O. 2021, c.2*,

Cc: (via email)  
Association of Municipalities of Ontario  
All Ontario municipalities  
Huron County Federation of Agriculture

Sched. 1 has stripped Howick Township's right to question the installation of dozens of new utility poles without incurring financial penalties for causing delays to the project.

We have included photos (see **Appendix A**) of the substandard installation of new utility poles across Howick Township under AHSIP that occurred throughout this past winter. As you can see, many poles were installed incorrectly, quickly and during all weather conditions. This required the sub-contractors to return several times to fix deficiencies. This doesn't seem like the most cost-effective installation method. Other photos show examples of the number of new poles installed in areas of Howick Township. With our primarily agriculture-based background and economy, many Howick Township landowners are quite upset with the amount of new utility poles that have been installed. Farm equipment continues to get larger in size as farming techniques modernize, and these new 30ft utility poles limit access to fields with overhead infrastructure installed along the municipal right-of-way.

Through our research into this matter, we have not found examples of so many new utility poles being installed elsewhere across the province to facilitate the installation of fibre optic high-speed internet infrastructure. New pole installations are only referenced in the program guidelines regarding LDC-owned poles requiring replacement prior to installing the broadband infrastructure.

Can you explain why so many new utility poles are being installed in Howick Township directly by the ISP instead of utilizing existing utility poles owned by Hydro One as outlined in your program guidelines? Municipalities were not informed that dozens of new utility poles would be installed through AHSIP. Howick Township is requesting to have these new utility poles removed in favour of utilizing existing LDC owned poles or direct bury or plowing methods of installation.

We encourage any other Ontario municipalities who are experiencing similar new utility pole installations through the Accelerated High Speed Internet Program to reach out to Howick Township directly, and to join Howick Township by reaching out to the above listed ministries with your concerns.

Thank you for your consideration on this matter.

Please do not hesitate to contact us if you have any questions.

Yours sincerely,



Caitlin Gillis  
Chief Administrative Officer  
Township of Howick  
[clerk@howick.ca](mailto:clerk@howick.ca)



Doug Harding  
Reeve  
Township of Howick  
[dharding@howick.ca](mailto:dharding@howick.ca)

Cc: (via email)  
Association of Municipalities of Ontario  
All Ontario municipalities  
Huron County Federation of Agriculture



















**Policy Division**  
**Food Safety and Environmental Policy Branch**

April 15, 2025

**To:** All municipalities in Ontario (Planning Department and/or Clerk's Office)

**Re:** Agricultural System Implementation

Dear municipal partners,

The Provincial Planning Statement (PPS, 2024) came into effect on October 20, 2024. To help foster a thriving agri-food sector, the PPS (2024) requires an Agricultural System approach province-wide, which strives to protect the agricultural land base and strengthen the viability of the agri-food network. Implementing an Agricultural System approach can help support agri-food businesses, farm operations, related employment and economic opportunities, and protect Ontario's highest quality farmland.

The PPS, 2024 Agricultural System approach includes two components: 1. the identification of the agricultural land base; and 2. the consideration of the agri-food network – which may include infrastructure, services and assets that the agri-food sector relies on.

To support municipalities in their implementation of an Agricultural System approach, the Ministry of Agriculture, Food and Agribusiness (OMAFRA) has the following resources:

1: Agricultural Land Base Resources

To implement the agricultural land base, municipalities are required to identify and designate prime agricultural areas and consider if there are rural lands that could also be identified as part of an agricultural land base. Inclusion of rural lands within the agricultural land base is left to municipal discretion.

To support this work, OMAFRA has data and information available upon request that can help municipalities identify where prime agricultural areas and rural lands are present. While there is no requirement to utilize this data and information in identifying municipal designations, it can help to provide a basis that municipalities can then refine based on

local information, such as municipally-designated prime agricultural areas and settlement area boundaries.

The existing [OMAFRA Implementation Procedures for the Agricultural System \(2020\)](#) continue to provide helpful guidance with respect to what/how municipalities can address Agricultural System policies in their respective official plans. It is important to note that given section 5.3 of the Greenbelt Plan, 2017 has not been modified, the 2018 provincial agricultural land base mapping and implementation procedures remains in effect for the Protected Countryside of the Greenbelt. OMAFA staff are developing updated Implementation Procedures for the Agricultural System to align with the PPS (2024) and will provide notice once these updates have been finalized.

## 2: Agri-food Network Resources

The second component of the Agricultural System is the agri-food network. It complements and supports the agricultural land base. The agri-food network includes the regional infrastructure and transportation networks, agricultural operations, services, and other agri-food assets that are needed to sustain and enhance agriculture and the prosperity and viability of the broader agri-food sector.

The OMAFA [Agricultural System Portal](#) maps elements of the agri-food network, however, unlike prime agricultural areas, the agri-food network is not a land use designation within an official plan. Rather, awareness of, and support for the agri-food network is documented in an official plan for economic development purposes and can be achieved in several ways. This could include reference to local elements identified in asset mapping reports, or an inventory of components of the agri-food network in an official plan appendix. Other supportive approaches include policy cross-references to mapping and data tools, including OMAFA's Agricultural System Portal, the development of Agricultural Advisory Committees, supportive economic development policies for the agri-food network, and cross-references to Economic Development staff/programs.

## Moving Forward

OMAFRA staff will continue to work with municipalities to support implementation of the PPS 2024 Agricultural System policies. As such, we are pleased to share that as part of broader modernization efforts, the Ministry is embracing an 'evergreen' approach for maintaining and enhancing Ontario's digital soil mapping data.

As an example, improved topography/slope information available through new technology will be incorporated in a forthcoming digital update of the existing Canada Land Inventory (CLI) mapping for agricultural soil. As it becomes available, this new information is being applied to CLI ratings across Ontario. OMAFA is committed to making ongoing improvements to ensure CLI data is as accurate as possible. The work currently underway is anticipated to be completed in 2026/27. Until any future release of updated data, municipalities can continue using existing agricultural capability mapping (i.e., CLI ratings).



When you embark on implementing an Agricultural System approach or updating/refining existing official plan mapping, please contact OMAFA staff to discuss the data that may be available to support your project. You can locate OMAFA land use planning staff on [OMAFA's website](#). Below you will find a summary list of the additional resources related to Agricultural System planning and implementation.

Please share this correspondence with the appropriate planning and economic development department staff in your municipality.

Sincerely,



Andrea Martin  
Director  
Food Safety and Environmental Policy Branch

## **Resources**

[Provincial Planning Statement, 2024](#)

[Implementation Procedures of the Agricultural System](#)

[A Place to Grow: Growth Plan for the Greater Golden Horseshoe, 2019](#)

[Agricultural Systems Portal](#)

[OMAFA Agricultural land use planning staff](#)

[Economic tools](#)

[Canada Land Inventory information for Agricultural Land Use Planning in Ontario](#)

[Soil Capability for Agriculture in Ontario](#)

[CONNECT ON](#)

# 7 (c)

April 2, 2025

Premier Doug Ford  
Legislative Building, Room 28, Queen's Park  
Toronto, Ontario  
M7A 1A1  
Sent Via Email: [Premier@ontario.ca](mailto:Premier@ontario.ca)

Dear Premier Ford,

On behalf of the Federation of Northern Ontario Municipalities (FONOM) and our 110 municipal members, I would like to congratulate you on unveiling your current cabinet.

We are pleased to see strong representation from Northern Ontario with the appointments of Ministers Fedeli, Rickford, Pirie, Holland, and Smith. We are confident that these Ministers will assist FONOM in fostering growth in the north. We are ready to collaborate with the entire cabinet to strengthen all sectors of our northern economy.

While we appreciate this progress, I must also express our concerns regarding the Ministry of Transportation's approach. I frequently engage with northern municipal representatives to gather feedback on their interactions with the Ministry. The overwhelming response from our members indicates that their concerns are often overlooked or addressed slowly.

This situation stems mainly from Ontario's vast geographical size and the extensive area the north represents. Factors such as weather conditions, traffic patterns, inattentive drivers, regional differences in highway maintenance, and the lack of accountability in commercial motor vehicle driver training contribute to the public's ongoing fears when using our highways.

It is essential to recognize that transportation responsibilities in southern and northern Ontario involve vastly different approaches and planning.

Therefore, with the utmost respect for the current structure of the Ministry of Transportation, we propose an alternative solution: the creation of a **Deputy Minister** or **Associate Minister of Transportation** specifically responsible for **Northern Ontario**. This change could enhance the effectiveness of the current duties.

We are eager to work with you and your government to explore ways to reduce the high rates of fatalities and accidents on our highways.

We would appreciate the opportunity to discuss this approach further. We are willing to accommodate your schedule and travel arrangements for these discussions.

Thank you for allowing FONOM to share our thoughts, concerns, and ideas.

Yours,



# NORTHEASTERN PUBLIC HEALTH

# 7 (d)

April 9, 2025

Karine Pelletier, Clerk-Treasurer.  
The Corporation of the Township of McGarry  
27 Webster Street,  
P.O. Box 99  
Virginiatown, ON  
P0K 1X0  
[kpelletier@mcgarry.ca](mailto:kpelletier@mcgarry.ca)

Dear Ms. Pelletier,

## RE: NORTHEASTERN PUBLIC HEALTH

Please be advised that the Board of Health, at its meeting held April 3, 2025, has established its 2025 budget; and its 2025 per capita rate, at \$65.56.

The 2025 budget will be allocated to the Board's member municipalities based upon the updated 2022 population figures provided by the Municipal Property Assessment Corporation, as per established Board practice.

Based upon the 2022 Municipal Property Assessment Corporation population for your municipality, your annual assessment for 2025 is \$36,583.37.

If you have any questions regarding the foregoing, please contact the undersigned.

Thank you.

Yours very truly,



Rosa Montico-Reimer, CPA, CMA  
Director of Finance

#7 (e)



**Ministry of Finance**

Provincial-Local Finance Division

Frost Building North  
95 Grosvenor Street  
Toronto, ON M7A 1Y7

**Ministère des Finances**

Division des relations provinciales  
municipales en matière de finances

Édifice Frost Nord  
95 rue Grosvenor  
Toronto, ON M7A 1Y7

April 16, 2025

Dear Treasurer/Clerk Treasurer:

I am pleased to inform you that the second quarterly payment of your 2025 Ontario Municipal Partnership Fund (OMPF) allocation will be processed later this week. The payment will be made by electronic funds transfer through the Transfer Payment Ontario (TPON) system and is in respect of the period April through June 2025.

Please find enclosed a *Payment Notice* providing details of your 2025 OMPF second quarter payment.

If you have any questions regarding the processing of this payment, please contact Marc Sharrett at [Marc.Sharrett@ontario.ca](mailto:Marc.Sharrett@ontario.ca) or (416) 892-0399.

Sincerely,

A handwritten signature in black ink, appearing to read "C Pearce", with a long horizontal flourish extending to the right.

Christopher Pearce  
Assistant Deputy Minister (A)  
Provincial-Local Finance Division

#7 (F)

**Ministry of  
Municipal Affairs  
and Housing**

Municipal Finance Policy Branch

777 Bay Street, 13<sup>th</sup> Floor  
Toronto ON M7A 2J3  
Email: MFPB@ontario.ca

**Ministère des Affaires  
municipales et du Logement**

Direction des politiques relatives  
aux finances municipales

777, rue Bay, 13<sup>e</sup> étage  
Toronto ON M7A 2J3  
Courriel: MFPB@ontario.ca



April 4, 2025

Dear Municipal Treasurer,

I am pleased to enclose a report showing your municipality's 2025 Annual Repayment Limit (ARL) respecting long-term debt and financial obligations. Your 2025 ARL was calculated based on 25 percent of your net own source revenues as reported in your 2023 Financial Information Return (FIR).

Municipalities in Ontario are responsible for ensuring that they do not exceed their ARL without the approval of the Ontario Land Tribunal. When a municipality proposes works that would require long-term borrowing (or other long-term financial obligations), the municipal treasurer is responsible for updating the limit provided by the Ministry. The treasurer must determine if there is capacity within the municipality's ARL to undertake the planned borrowing. Schedule 81 of the FIR may be among the schedules of interest to the treasurer when updating the municipality's ARL.

If you require any further information, please contact the appropriate Municipal Services Office of the Ministry of Municipal Affairs and Housing (list enclosed).

Yours truly,

Ruchi Parkash  
Director

Enclosures



**Ministry of  
Municipal Affairs  
and Housing**

Municipal Finance Policy Branch

777 Bay Street, 13<sup>th</sup> Floor  
Toronto ON M7A 2J3  
Email: MFPB@ontario.ca

**Ministère des Affaires  
municipales et du Logement**

Direction des politiques relatives  
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777, rue Bay, 13<sup>e</sup> étage  
Toronto ON M7A 2J3  
Courriel : MFPB@ontario.ca



Le \_\_ février 2025

Bonjour,

J'ai le plaisir de vous faire parvenir un rapport indiquant la limite de remboursement annuelle (LRA) de votre municipalité pour 2025 en ce qui concerne la dette et les obligations financières à long terme. Le calcul de votre LRA pour 2025 est fondé sur un montant représentant 25 % des revenus autonomes que vous avez indiqués dans votre Rapport d'information financière (RIF) de 2023.

Les municipalités de l'Ontario doivent s'assurer de ne pas dépasser leur LRA sans l'approbation du Tribunal ontarien de l'aménagement du territoire. Lorsqu'une municipalité propose des travaux qui nécessiteraient un emprunt à long terme (ou d'autres obligations financières à long terme), il revient à la trésorière ou au trésorier de la municipalité de mettre à jour la limite indiquée par le ministère. La trésorière ou le trésorier doit déterminer si la LRA de la municipalité est suffisante pour aller de l'avant avec l'emprunt prévu. Elle ou il pourrait notamment prendre en considération l'annexe 81 du Rapport d'information financière lorsqu'il met à jour la LRA de la municipalité.

Si vous avez besoin de renseignements supplémentaires, veuillez communiquer avec le bureau des services aux municipalités concerné (voir la liste ci-jointe) du ministère des Affaires municipales et du Logement.

Veuillez agréer l'expression de mes meilleurs sentiments.

La directrice,

Ruchi Parkash  
p. j.

# Annual Repayment Limit

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## **What is the Annual Repayment Limit?**

The Annual Repayment Limit (ARL) may be generally summarized as the maximum amount that a municipality in Ontario can pay each year (without first obtaining approval from the Ontario Land Tribunal) in new principal and interest payments for its long-term debt and other long-term financial commitments.

For most municipalities (not including Toronto) the ARL is set at 25 percent of their annual own-source revenues (such as property taxes, user fees and investment income), less their annual existing long-term debt service costs and payments for other long-term financial obligations. Municipalities may only exceed their ARL with the prior approval of the Ontario Land Tribunal (OLT).

For more information about the ARL, please see O. Reg. 403/02 (Debt and Financial Obligation Limits) on <https://www.ontario.ca/laws/regulation/020403>.

## **Role of the Ministry of Municipal Affairs and Housing**

The Ministry of Municipal Affairs and Housing issues an updated ARL statement to municipalities once a year. The ARL statement is typically sent to each municipal treasurer and posted to the Financial Information Return (FIR) website near the beginning of the calendar year and is based on the most recent financial information submitted by the municipality in its FIR. Both the FIR and ARL are available on the Financial Information Return: Reports and Dashboards website at <https://efis.fma.csc.gov.on.ca/fir/index.php/en/reports-and-dashboards/>.

## **How Does the Ministry Calculate the ARL?\***

The calculation of the ARL involves a number of steps, set out in the Debt and Financial Obligation Limits regulation. The steps can be generally summarized as follows: The Ministry first determines the municipality's annual own-source revenue from sources such as property taxes, user fees and investment income. The Ministry then calculates the amount that is 25 percent of the municipality's annual own-source revenue. Finally, the Ministry subtracts the municipality's annual existing debt service costs and payments for other long-term financial obligations to arrive at the ARL.

## 2025 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE: 90617

MUNID: 54058

MUNICIPALITY: McGarry Tp

UPPER TIER:

REPAYMENT LIMIT: \$ 150,373

### FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate		
(a)	20 years @ 5% p.a.	\$ 1,873,980
(a)	15 years @ 5% p.a.	\$ 1,560,820
(a)	10 years @ 5% p.a.	\$ 1,161,140
(a)	05 years @ 5% p.a.	\$ 651,036
7% Interest Rate		
(a)	20 years @ 7% p.a.	\$ 1,593,054
(a)	15 years @ 7% p.a.	\$ 1,369,584
(a)	10 years @ 7% p.a.	\$ 1,056,157
(a)	05 years @ 7% p.a.	\$ 616,559

#7 (g)

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Financial statements of  
**Municipal Property Assessment  
Corporation**

December 31, 2024

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## Independent Auditor's Report

To the Board of Directors of  
Municipal Property Assessment Corporation

### Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter with those charged with governance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Deloitte LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
March 27, 2025

**Municipal Property Assessment Corporation****Statement of financial position**

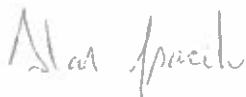
As at December 31, 2024

(In thousands of dollars)

	Notes	2024 \$	2023 \$
<b>Assets</b>			
Current assets			
Cash		14,198	14,884
Accounts receivable		6,117	4,536
Prepaid expenses		3,141	2,906
		<u>23,456</u>	<u>22,326</u>
Investments			
Capital assets	3	162,247	156,137
Long-term prepaid expenses	4	9,600	7,719
Intangible assets		196	52
	5	6	11
		<u>195,505</u>	<u>186,245</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities	14	33,860	29,831
Deferred revenue	6	1,687	1,483
Current portion of capital leases	10	352	322
		<u>35,899</u>	<u>31,636</u>
Employee future benefits			
Deferred lease inducements	7	43,227	40,451
Long-term portion of capital leases	10	785	1,120
		<u>761</u>	<u>706</u>
		<u>80,672</u>	<u>73,913</u>
Commitments and contingencies			
<b>Net assets</b>			
Unrestricted		7,604	7,402
Internally restricted	8	98,736	98,228
Invested in capital and intangible assets		8,493	6,702
		<u>114,833</u>	<u>112,332</u>
		<u>195,505</u>	<u>186,245</u>

The accompanying notes are an integral part of the financial statements.

Approved by the Board of Directors



\_\_\_\_\_, Director



\_\_\_\_\_, Director

**Municipal Property Assessment Corporation****Statement of operations**

Year ended December 31, 2024

(In thousands of dollars)

	2024	2023
	\$	\$
<b>Revenue</b>		
Municipal	219,432	214,919
Other	28,398	26,117
Interest and dividend income	4,899	5,097
	<u>252,729</u>	<u>246,133</u>
<b>Expenses</b>		
Salaries and benefits	214,243	199,198
Professional services	10,582	10,978
Information technology	12,661	11,783
Facilities	8,657	8,567
General and administrative	10,677	8,203
Royalties	3,258	2,697
Amortization of capital and intangible assets	2,755	3,002
Gain on disposal of capital assets	(551)	(119)
	<u>262,282</u>	<u>244,309</u>
(Deficiency) excess of revenue over expenses before change in fair value of investments	(9,553)	1,824
Change in fair value of investments	<u>12,835</u>	<u>7,998</u>
<b>Excess of revenue over expenses for the year</b>	<u>3,282</u>	<u>9,822</u>

The accompanying notes are an integral part of the financial statements.



**Municipal Property Assessment Corporation****Statement of cash flows**

Year ended December 31, 2024

(In thousands of dollars)

	Notes	2024 \$	2023 \$
<b>Operating activities</b>			
Excess of revenue over expenses for the year		<b>3,282</b>	9,822
Employee future benefits payments	7	<b>(974)</b>	(810)
Add (deduct): Items not affecting cash			
Change in fair value of investments		<b>(12,835)</b>	(7,998)
Reinvested investment income		<b>(3,629)</b>	(3,860)
Employee future benefits expense	7	<b>2,969</b>	2,817
Amortization of capital assets		<b>2,750</b>	2,998
Amortization of intangible assets		<b>5</b>	4
Gain on disposal of capital assets		<b>(551)</b>	(119)
Amortization of deferred lease inducements		<b>(335)</b>	(381)
		<b>(9,318)</b>	2,473
Changes in non-cash working capital			
Accounts receivable		<b>(1,581)</b>	(423)
Prepaid expenses		<b>(379)</b>	(170)
Accounts payable and accrued liabilities		<b>4,029</b>	(340)
Deferred revenue		<b>204</b>	(1,186)
		<b>(7,045)</b>	354
<b>Investing activities</b>			
Purchase of investments		<b>—</b>	(153,395)
Proceeds from sale of investments, net of fees		<b>10,354</b>	158,565
Purchase of capital assets		<b>(4,388)</b>	(2,278)
Proceeds on disposal of capital assets		<b>738</b>	130
Purchase of intangible assets		<b>—</b>	(9)
		<b>6,704</b>	3,013
<b>Financing activity</b>			
Repayment of lease obligations		<b>(345)</b>	(643)
(Decrease) increase in cash during the year		<b>(686)</b>	2,724
Cash, beginning of year		<b>14,884</b>	12,160
<b>Cash, end of year</b>		<b>14,198</b>	14,884
<b>Supplementary cash flow information</b>			
Non-cash transactions			
Acquisition of leased vehicles		<b>(430)</b>	—
Incurrence of lease obligations		<b>430</b>	—

The accompanying notes are an integral part of the financial statements.

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2024

(in thousands of dollars)

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### 1. Description of business

Municipal Property Assessment Corporation (the Corporation), formerly the Ontario Property Assessment Corporation, was incorporated effective January 1, 1998 and is a special act corporation under the Municipal Property Assessment Corporation Act, 1997 (Ontario). The Corporation is responsible for providing property assessment services for municipalities in the Province of Ontario, as well as providing other statutory duties and other activities consistent with such duties as approved by its board of directors. All municipalities in Ontario are members of the Corporation.

### 2. Summary of significant accounting policies

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

The significant accounting policies are summarized as follows:

#### *Fund accounting*

The financial statements include the following funds:

- The unrestricted fund comprises mainly amounts available for immediate use for the general purpose of the Corporation.
- The reserve for board-appropriated working fund is set aside by the board of directors in accordance with the Corporation's reserve strategy for contingencies and funding for identified one-time expenditures.
- The reserve for employee future benefits is the portion of net assets consisting of internally restricted investments set aside to settle employee future benefits.
- The reserve for enumeration was established to fund the costs associated with the preparation of preliminary voters' lists for municipal and school board elections. This function was transferred to the Elections Ontario in January 2024. MPAC will maintain the municipal and school board election support going forward, and the balance of this reserve will be used to pay for those activities.
- The reserve for assessment update was established to fund the costs associated with the assessment update. The Corporation contributes annually to the reserve but may vary the annual contribution with approval from the board of directors. The unspent reserve balance will be maintained to finance the next Assessment Update.
- Invested in capital and intangible assets represents assets that have been invested in long-lived capital and intangible assets which are not readily converted to cash, net of any liabilities related to the acquisition of those assets.

#### *Financial instruments*

The Corporation records cash, accounts receivable, accounts payable and accrued liabilities initially at fair value and subsequently at amortized cost. Financial assets are tested for impairment at the end of each reporting period when there are indications the assets may be impaired.

Investments are recorded at fair value. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

# Municipal Property Assessment Corporation

## Notes to the financial statements

December 31, 2024

(In thousands of dollars)

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## 2. Summary of significant accounting policies (continued)

### *Capital assets*

Capital assets are recorded at cost and are amortized using the straight-line method as follows:

Office equipment	5 years
Furniture and fixtures	5 to 10 years
Computer equipment	3 to 4 years
Small boats and vessels	3 to 8 years
Vehicles under capital lease	5 years

Leasehold improvements are also amortized on a straight-line basis over the term of the lease or ten years, whichever is less.

Assets under construction are recorded in the applicable asset class in the year they are put into service and are not amortized until they are put into service.

### *Impairment of long-lived assets*

The Corporation reviews the carrying amount, amortization and useful lives of its long-lived assets on an annual basis. If the long-lived asset no longer has any long-term service potential to the Corporation, the excess of the net carrying amount over any residual value is recognized as an expense in the statement of operations.

### *Intangible assets*

Intangible assets consist of computer software, which is recorded at cost and is amortized over three years.

The costs of developing in-house software are expensed as incurred.

### *Revenue recognition*

Municipal revenue relates to assessment services and is recognized in the year in which the services are provided, and collection is reasonably assured.

Other revenues are comprised of services sold and products delivered from business development. These revenues are recognized when the services have been provided and/or the product is delivered, and collection is reasonably assured.

Interest income is recognized when earned.

The Corporation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### *Employee future benefits*

The Corporation has defined benefit plans that provide for post-retirement medical and dental coverage and special termination benefits for defined eligible employees. Certain investments have been internally restricted but not segregated to pay for post-retirement benefits.

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2024

(In thousands of dollars)

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## 2. Summary of significant accounting policies (continued)

### *Employee future benefits (continued)*

The Corporation has the following policies:

- The Corporation accrues its obligations under defined benefit plans and the related costs when the benefits are earned through current service using the accounting valuation method.
- The cost of post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimates of retirement ages of employees, expected health-care costs and dental costs. The accrued benefit obligation related to employee future benefits is discounted using market rates on high-quality debt instruments.
- Remeasurements and other items are composed of actuarial gains (losses) on the accrued benefit obligation and arise from differences between the actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation, past service costs and gains and losses arising from settlements and curtailments. Actuarial gains and losses arise when the accrued benefit obligations change during the year. The actuarial gains and losses and other remeasurements including plan amendments are recorded in the statement of changes in net assets when incurred.

In addition, all employees of the Corporation are part of a defined benefit multi-employer benefit plan providing both pension and other retirement benefits. Contributions made to this plan are expensed as paid as the plan is accounted for as a defined contribution plan.

### *Deferred lease inducements*

Lease liabilities include deferred lease inducements, which represent the free rent and improvement allowances received from landlords and are amortized over the term of the lease, and step-rent liability, which represents the difference between the average annual rent over the term of the lease agreement and actual rent paid in the year.

### *Use of estimates*

In preparing the Corporation's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Accounts requiring significant estimates include accounts payable and accrued liabilities, useful lives of capital assets and employee future benefits.

## 3. Investments

Investments are held within third party managed accounts, which invest independently. The breakdown of total investments by category is outlined below:

	2024	2023
	\$	\$
Cash to be reinvested	270	149
Fixed income	88,069	92,665
Equity	55,786	45,639
Real assets	18,122	17,684
	<b>162,247</b>	<b>156,137</b>

**Municipal Property Assessment Corporation****Notes to the financial statements**

December 31, 2024

(In thousands of dollars)

**3. Investments (continued)**

The Corporation internally restricts certain securities to fund employee future benefits. The breakdown of total investments by intended use is outlined below:

	2024	2023
	\$	\$
Working capital	86,756	87,267
Employee future benefits	75,491	68,870
	<u>162,247</u>	<u>156,137</u>

**4. Capital assets**

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
	\$	\$	\$	\$
Office equipment	378	378	—	—
Furniture and fixtures	7,545	6,361	1,184	1,116
Computer equipment	16,941	14,717	2,224	2,038
Small boats and vessels	391	367	24	25
Leasehold improvements	20,705	16,495	4,210	3,555
Vehicles under capital lease	3,293	2,213	1,080	976
Assets under construction	878	—	878	9
	<u>50,131</u>	<u>40,531</u>	<u>9,600</u>	<u>7,719</u>

**5. Intangible assets**

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
	\$	\$	\$	\$
Computer software	3,031	3,025	6	11

**6. Deferred revenue**

	2024	2023
	\$	\$
Business development unearned revenue and customer down payments	1,479	1,290
Other deferred amounts	208	193
	<u>1,687</u>	<u>1,483</u>

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2024

(In thousands of dollars)

## 7. Employee future benefits

The Corporation has accrued an obligation for its post-employment benefits as follows:

*Employees who transferred to the Corporation from the Government of Ontario on December 31, 1998*

- Employees who transferred to the Corporation with less than ten years of service with the province will receive post-retirement group benefit coverage through the Corporation for themselves and for their dependents' lifetimes. The cost of these benefits is shared equally between the Corporation and the employee for those employees who retire after January 1, 2018.

The Government of Ontario continues to provide post-retirement benefits for employees who transferred to the Corporation with ten or more years of service with the province.

*Employees hired by the Corporation after December 31, 1998*

- These employees will receive post-retirement group benefit coverage for themselves and for their dependents through the Corporation until age 65.

*All employees*

- The Corporation is a Schedule II employer under the Workplace Safety and Insurance Act (Ontario), 1997 and follows a policy of self-insurance for all its employees. The obligation as at December 31, 2024 is \$1,158 (\$617 in 2023) and is included in the total obligations below.

Information about the Corporation's accrued benefit obligations and accrued benefit liabilities is as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Accrued benefit obligations, beginning of year	<b>40,451</b>	35,340
Current service costs	<b>1,106</b>	1,049
Interest on accrued obligations	<b>1,863</b>	1,768
Actuarial loss (gain)	<b>781</b>	3,104
Contributions	<b>(974)</b>	(810)
Accrued benefit obligations, end of year	<b>43,227</b>	40,451

The employee future benefits expense recorded in the statement of operations during the year is as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Current service costs	<b>1,106</b>	1,049
Interest on accrued obligations	<b>1,863</b>	1,768
	<b>2,969</b>	2,817

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial loss of \$781 (loss of \$3,104 in 2023), have been recognized directly in net assets.

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2024

(In thousands of dollars)

#### 7. Employee future benefits (continued)

*All employees (continued)*

The significant actuarial assumptions adopted in measuring the Corporation's accrued benefit obligations are as follows:

	2024 \$	2023 \$
Discount rate	4.75%	4.65%
Health care inflation	5.2% grading down to 4% by 2040	5.2% grading down to 4% by 2040
Vision and dental care inflation	5.1% grading down to 4% by 2040	5.1% grading down to 4% by 2040

The date of the most recent actuarial valuation of the accrued benefit obligations was December 31, 2022.

The Corporation paid \$32,519 (\$30,133 in 2023) of employer and employee contributions to the defined benefit multi-employer benefit plan.

#### 8. Internally restricted net assets

	2024 \$	2023 \$
Reserve for board-appropriated working fund	52,157	55,199
Reserve for employee future benefits	32,264	28,419
Reserve for enumeration	846	1,141
Reserve for assessment update	13,469	13,469
	<b>98,736</b>	<b>98,228</b>

Interfund transfers are approved by the board of directors. During the year, the board of directors approved the transfers between the unrestricted fund and the internally restricted net assets as follows: \$3,044 from (\$4,604 to in 2023) the board-appropriated working fund reserve to pay for future one-time expenditures; \$0 to (\$2,000 to in 2023) the assessment update reserve to set aside funds for the property assessment process, and \$295 from (\$202 from in 2023) the enumeration reserve.

The purpose and use of the employee future benefit reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$3,845 to (\$171 to in 2023) the employee future benefit reserve was made during the year.

Refer to note 2 for a description of the reserves.

## Municipal Property Assessment Corporation

### Notes to the financial statements

December 31, 2024

(In thousands of dollars)

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#### 9. Commitments

The Corporation has commitments under various operating leases for properties. Minimum lease payments due in each of the next five years and thereafter are as follows:

	\$
2025	3,352
2026	2,189
2027	916
2028	529
2029	302
Thereafter	15
	<u>7,303</u>

The Corporation is also committed to paying operating costs and property taxes on its various property leases.

#### 10. Capital leases

The Corporation entered into several vehicle leases with an interest rate of between 3.82% and 6.98%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

As at December 31, 2024 the current portion of the capital leases is \$352 (\$322 in 2023) and the long-term portion is \$761 (\$706 in 2023).

Future minimum annual lease payments required under capital lease arrangements are as follows:

	\$
2025	402
2026	395
2027	233
2028	101
2029	94
Total lease payments	1,225
Less: amount representing interest	(112)
	1,113
Less: current portion	352
	<u>761</u>

#### 11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. Where the outcome of these actions is determinable and considered significant as at December 31, 2024, a provision was made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.



## **11. Contingent liabilities and guarantees (continued)**

In the normal course of business, the Corporation enters into agreements that meet the definition of a guarantee, as outlined in the Chartered Professional Accountants of Canada Handbook. The Corporation's primary guarantee subject to disclosure requirements is as follows:

- The Corporation enters into agreements that include indemnities in favor of third parties, such as purchase agreements, confidentiality agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Corporation to compensate counterparties for losses incurred by the counterparties as a result of breaches of contractual obligations, including representations and regulations, or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The terms of these indemnities are not explicitly defined, and the maximum amount of any potential reimbursement cannot be reasonably estimated.

The nature of the above indemnifications prevents the Corporation from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability, which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Corporation has not made any significant payments under such or similar indemnification agreements and, therefore, no amount has been accrued in the statement of financial position with respect to these agreements.

## **12. Risk management**

### *Market risk*

The Corporation's investments are susceptible to market risk, which is defined as the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Corporation's market risk is affected by changes in the level or volatility of market rates or prices, such as interest rates, foreign currency exchange rates and equity prices. The Corporation is subject to cash flow interest rate risk due to fluctuations in the prevailing levels of market interest rate sensitive investments. The risk is mitigated through the Corporation's investment policy, which requires investments to be held in high grade, low risk investments.

### *Credit risk*

Credit risk arises from the potential a counterparty will fail to perform its obligations. The Corporation is exposed to credit risk from banks and debtors. The risk is mitigated in that the Corporation conducts business with reputable financial institutions and its debtors are mainly entities within a level of the provincial government.

### *Liquidity risk*

Liquidity risk is the risk the Corporation will not be able to meet its financial obligations as they come due. The Corporation manages liquidity through regular monitoring of forecasted and actual cash flows.

## **13. Credit facility**

The Corporation has an unsecured credit facility of \$10,000 to be used for its operations, which is renewable annually.

# **Municipal Property Assessment Corporation**

## **Notes to the financial statements**

December 31, 2024

(In thousands of dollars)

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### **14. Government remittances**

Government remittances consist of workplace safety insurance costs, sales taxes and payroll withholding taxes required to be paid to government authorities when the amounts come due. In respect of government remittances, \$2,325 (\$2,001 in 2023) is included in accounts payable and accrued liabilities.

MINUTES

**Northeastern Health Unit Board of Health**

Regular Meeting held on February 27, 2025 at 4:00 PM

Microsoft Teams

1.0

**ROLL CALL**

**Board of Health Members**

Michelle Boileau	City of Timmins
Andrew Marks	City of Timmins
Mark Wilson	Temiskaming Shores
Jeff Laferriere	Temiskaming Shores
Carol Lowery	Rural South: Armstrong, Brethour, Casey, Cobalt, Coleman, Harley, Harris, Hilliard, Hudson, Kerns, Latchford, Temagami, Thornloe
Paul Kelly	Rural Central South: Charlton & Dack, Chamberlain, Englehart, Eventurel, Gauthier, James, Larder Lake, McGarry, Matachewan
Marc Dupuis	Rural North: Fauquier-Strickland, Hornepayne, Hearst, Mattice Val Cote, Moonbeam, Opasatika, Val Rita Harty
Casey Owens	Kirkland Lake
Peter Politis	Cochrane, Smooth Rock Falls
Savion Nakogee	Rural Far North: Moosonee, James Bay and Hudson Bay region
Cindy Marks-Campbell	Provincial Appointee
Todd Steis	Provincial Appointee
David Lowe	Provincial Appointee

**Northeastern Public Health Staff Members**

Dr. Lianne Catton	Acting Medical Officer of Health/Chief Executive Officer
Randy Winters	Director of Corporate and Protection Services
Rosa Montico-Reimer	Director of Finance
Lori McCord	Executive Assistant
Rachelle Cote	Executive Assistant

**Regrets**

Tory Delaurier	Rural Central North: Iroquois Falls, Black River Matheson
John Curley	City of Timmins
Gary Fortin	Kapuskasing
Cathy Dwyer	Provincial Appointee
Suzanne Perras	Provincial Appointee
Curtis Arthur	Provincial Appointee

1.1 **CALL TO ORDER:** the meeting was called to order at 4:04 pm.

1.2 **APPROVAL OF AGENDA**

**MOTION #01-R-2025**

Moved by: Andrew Marks

Seconded by: Paul Kelly

That the agenda for the Board of Health for the Northeastern Health Unit meeting of February 27, 2025, be approved.

CARRIED

1.3 **DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE**

None declared.

2.0 **PREVIOUS MINUTES**

2.1 **NEPH BOARD OF HEALTH MINUTES – JANUARY 30, 2025**

**MOTION #02-R-2025**

Moved by: Jeff Laferriere

Seconded by: Todd Steis

That the Board of Health for the Northeastern Health Unit approve the minutes for the meeting dated January 30, 2025.

CARRIED

3.0 **AGENDA ITEMS FOR INFORMATION, DISCUSSION, DECISION**

3.1 **ALPHA SYMPOSIUM REPORT (FEB 12-14, 2025)**

Dr. Catton provided a brief verbal update of the virtual alpha Symposium, section of the Medical Officer of Health.

M. Wilson briefed the board on the workshop presentation of Tim Arnold, Leaders for Leaders, in relation to leading change. He noted that some of the best practices are seen through NEPH's work and planning phases amongst the different teams. Dr. Catton informed that sessions are regularly offered to the management team and staff for connection development while moving through the different phases of the merger.

Chair Boileau presented and led the discussions regarding merger transition challenges and successes to a panel of board chairs and vice-chairs. Many similarities were identified amongst the group.

The Annual General conference will be held in June. More details to be shared over the next few months.

**3.2 REQUEST FOR PROPOSAL – PINE ST. TIMMINS HVAC SYSTEM REPAIR**

Dr. Catton provided an update of the Pine St. Timmins HVAC system. The enclosed presentation summarizes the key points shared for information purposes.

**MOTION #03-R-2025**

Moved by: Andrew Marks

Seconded by: Davide Lowe

THAT the Board of Health for the Northeastern Health Unit approve the awarding of the HVAC System Repair to N. Lacroix Plumbing & Heating at \$873,659.00.

CARRIED

**3.3 OMERS PARTICIPATION FOR NORTHEASTERN HEALTH UNIT**

Dr. Catton informed of the recent communication received from OMERS in regards to the transfer requirement of all memberships from both legacy health units to NEPH. OMERS has recommended the following motion for board approval:

**MOTION #04-R-2025**

Moved by: Carol Lowery

Seconded by: Cindy Marks-Campbell

WHEREAS Porcupine Health Unit ("Former Employer No. 1") amalgamated with Timiskaming Health Unit ("Former Employer No. 2") effective January 1, 2025 ("Amalgamation Date"), and continued on as the Employer;

AND WHEREAS pursuant to subsection 6(1) of the Primary Plan an employer who is eligible under the Ontario Municipal Employees Retirement System Act, 2006 ("OMERS Act, 2006") to participate in the Primary Plan and the RCA may, by by-law or resolution, participate in the Primary Plan and the RCA and pay to the funds for the Primary Plan and the RCA the total of the employer and member contributions, and has all of the powers necessary and incidental thereto;

AND WHEREAS Former Employer No. 1 previously enacted a Board Resolution dated September 11, 1964, and elected to participate in the Ontario Municipal Employees Retirement System (which has since been continued as the Primary Plan and the RCA) effective December 1, 1964, and continued participation in the Primary Plan and the RCA on behalf of its employees until the Amalgamation Date;

AND WHEREAS Former Employer No. 2 previously enacted By-law No. 2 and elected to participate in the Ontario Municipal Employees Retirement System effective December 1, 1963, and continued participation in the Primary Plan and the RCA on behalf of its employees until the Amalgamation Date;

AND WHEREAS pursuant to subsection 9(8) of the Primary Plan, where two or more employers who are eligible to participate in the Primary Plan and the RCA are amalgamated, the new employer is deemed to have elected to participate in the Primary Plan and the RCA on the date of the amalgamation in respect of the

employees and of the former employers who were members of the Primary Plan and the RCA on the day immediately preceding such date and who are employed by the new employer on such date;

THEREFORE, BE IT RESOLVED THAT, effective January 1, 2025 ("Effective Date"), the Board enacts as follows:

(Participation)

1. The Employer shall participate in the Primary Plan and the RCA in accordance with the terms of the Primary Plan, RCA, and applicable legislation, each as amended from time to time.

(Existing Members)

2. The Employer shall participate in the Primary Plan and the RCA in respect of the Employees (defined below) of Former Employer No. 1 and Former Employer No. 2 who were members of the Primary Plan and the RCA on the day immediately preceding the Amalgamation Date and who are employed by the Employer on the Amalgamation Date.

(Election re: Employees)

3. As of the Effective Date, the Employer shall participate in the Primary Plan and the RCA in respect of each person who is employed by the Employer and who is eligible to be a member of the Primary Plan and the RCA under subsection 5(3) of the OMERS Act, 2006 ("Employee"), in accordance with the terms of the Primary Plan, RCA, and applicable legislation, each as amended from time to time.

(Future CFT Employees)

4. Every person who becomes an Employee employed on a continuous full-time basis, as defined in subsection 9(1) of the Primary Plan, as amended from time to time ("CFT Employee"), on or after the Effective Date shall, as a condition of employment, become a member of the Primary Plan and the RCA, or if such person is already a member, resume contributions to the Primary Plan and the RCA on the date so employed.

(Membership for OTCFT)

5. An Employee who is employed on other than a continuous full-time basis ("OTCFT Employee") and meets the eligibility criteria in subsection 9(6) of the Primary Plan, as amended from time to time, is entitled to become a member of the Primary Plan and the RCA in accordance with the terms of the Primary Plan, as amended from time to time.

(Senior Management Official)

6. Any person who holds a senior management position with the Employer, as the Employer may designate from time to time ("Senior Management Official"), is hereby authorized on behalf of the Employer to take all such action and execute all such documents, certificates and agreements, as they may consider necessary to give effect to the provisions of this Resolution and to fulfill the Employer's duties and obligations with respect to the Primary Plan and the RCA. The Employer further authorizes the Director of Finance to submit forthwith a certified copy of this Resolution to the OMERS Administration Corporation.

DATED this 27 day of February 2025.

That the Board of Health for the Northeastern Health Unit approves the participation in the OMERS Primary Pension Plan and the Retirement Compensation Arrangement for the OMERS Primary Pension Plan.

CARRIED

4.0 **MEDICAL OFFICER OF HEALTH/CHIEF EXECUTIVE OFFICER REPORT**

Dr. Catton presented an update on the finance/corporate services and recent highlights of key services and programs. The enclosed presentation summarizes the main points shared for information purposes.

5.0 **NEPH MERGER-TRANSITION REPORT**

Dr. Catton provided an update on the merger transition. The enclosed presentation summarizes the main points shared for information purposes.

6.0 **CLOSED SESSION**

The Board of Health went into a closed session at 5:11 pm.

**MOTION #05-R-2025**

Moved by: Andrew Marks

Seconded by: David Lowe

THAT the Board of Health for the Northeastern Health Unit moves to a closed session as outlined in the Ontario Municipal Act (j) trade secret to consider the branding – NEPH logo.

CARRIED

7.0 **RISING AND REPORTING OF CLOSED SESSION**

The Board of Health rose from the closed session at 5:31 pm.

**MOTION #06-R-2025**

Moved by: Paul Kelly

Seconded by: Jeff Laferriere

THAT the Board of Health for the Northeastern Health Unit rise with report

THAT the Board of health for the Northeastern Health Unit receive the NEPH logo report for information purposes.

CARRIED

8.0 **CORRESPONDENCE**

The correspondence was received for information purposes.

**9.0. DATES OF NEXT MEETINGS**

The Finance Committee will meet on March 27, 2025 to review the draft 2025 Budget presentation and recommend for Board approval on April 3, 2025. The Board agreed to proceed per the timelines noted above.

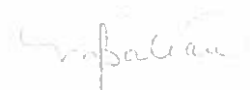
**10.0 ADJOURNMENT****MOTION #07-R-2025**

Moved by: Andrew Marks

Seconded by: Carol Lowery

THAT the meeting of the Board of Health for the Northeastern Health Unit adjourn at 5:33 pm and that the next meeting be held on April 3, 2025 at 4:00 p.m.

CARRIED



April 3, 2025

Michelle Boileau, Board Chair

Lori McCord, Recorder, Rachelle Cote, Recorder