



**REGULAR MEETING OF COUNCIL
AGENDA
MONDAY JUNE 10, 2024 AT 6:00 P.M.
DR. S. F. MONESTIME MUNICIPAL COUNCIL CHAMBERS
160 WATER STREET, MATTAWA ON**

**Zoom Meeting Access: 1-647-374-4685
Meeting ID Code: 864 9897 7862
Passcode: 651285**

- 1. Meeting Called to Order**
- 2. Announce Electronic Participants**
- 3. Adoption of Agenda**
 - 3.1 To Adopt the agenda as presented or amended
 - That the agenda dated June 10, 2024 be adopted as amended
- 4. Disclosures of a Conflict of Interest**
- 5. Presentations and Delegations**
- 6. Adoption of Minutes**
 - 6.1 Regular Meeting of May 27, 2024
 - 6.2 To adopt the minutes as presented or amended
 - That Council adopt the May 27, 2024 minutes
- 7. Notice of Motions**
 - 7.1 Declare June as Seniors Month in Town of Mattawa
 - 7.2 Amend Resolution Number 24-118 – Special Meeting
- 8. Correspondence**
 - 8.1 FONOM – Keeping Energy Costs Down Act
 - 8.2 Mattawa/North Bay Algonquin First Nation – National Indigenous People’s Day June 21
 - 8.3 MPAC – Financial Statements ending December 31, 2023
 - 8.4 NBPSDHU – Financial Statements
 - 8.5 Mattawa Museum – Julie Lynn Day June 20
- 9. Standing Committee Recommendations/Reports – Motions**

10. Information Reports – Motions

10.1 Vectorization of Town Logo – Report # 24-31R

10.2 Schedule of User Fees – Report # 24-32R

10.3 John Dixon Public Library Board Request – Report # 24-33R

10.4 Dorion Road Reconstruction Tender Results – Report # 24-34R

11. By-Laws

12. Old Business

13. New Business

13.1 Amy Leclerc, Clerk – Asset Management Plan Non-Core Asset Presentation

14. Questions from Public Pertaining to Agenda

15. In Camera (Closed) Session

15.1 Personnel Matter

In accordance with the Municipal Act, 2001 Section 239 (2)(b)

b) personal matters about an identifiable individual, including municipal or local board employees

16. Return to Regular Session

17. Motions Resulting from Closed Session

18. Adjournment

18.1 Adjournment of the meeting

- That the June 10, 2024 meeting adjourn at _____ p.m.

DATE: MONDAY JUNE 10, 2024

3.1

THE CORPORATION TOWN OF MATTAWA

MOVED BY: COUNCILLOR _____

SECONDED BY: COUNCILLOR _____

BE IT RESOLVED THAT the meeting agenda dated Monday June 10, 2024 be adopted as amended to add an Information Report under section 10 which is Item #10.4 Dorion Road Reconstruction Tender Results – Report # 24-34R.

THE CORPORATION OF THE TOWN OF MATTAWA

The minutes of the Regular Meeting held Monday May 27, 2024, at 6:00 p.m. in the Dr. S.F. Monestime Council Chambers.

Council Present: Mayor Raymond A. Bélanger
Deputy Mayor Mathew Gardiner
Councillor Fern Levesque
Councillor Loren Mick
Councillor Laura Ross
Councillor Garry Thibert

Staff Present: Paul Laperriere, Interim CAO/Treasurer
Amy Leclerc, Municipal Clerk/Revenue Services Clerk
Sabrina Poullas, Deputy Clerk
Dexture Sarrazin, Director of Community Services
Paul Lafreniere, Interim Fire Chief
Wayne Chaput, Chief Building Official/By-Law Enforcement Officer

*When a recorded vote is requested and the minutes indicate the recorded vote was "Unanimous" it means all Councillors present and noted above voted in favour unless otherwise indicated.

1. Meeting Called to Order

Meeting Called to Order by Mayor Bélanger at 6:00 p.m.

2. Announce Electronic Participants

Clerk announced that 1 member of the public was online.

3. Adoption of Agenda

3.1 To Adopt the agenda as presented or amended

Resolution Number 24-115

Moved by Councillor Fern Levesque

Seconded by Councillor Laura Ross

BE IT RESOLVED THAT the meeting agenda dated Monday May 27, 2024 be adopted.
CARRIED – unanimous

4. Disclosures of a Conflict of Interest

Councillor Mick declared a conflict on agenda item # 11.1.

5. Presentations and Delegations

5.1 Danny Lamarre – Drug Situation within Town of Mattawa

Danny made a presentation to Council on the drug situation in town and lack of OPP presence.

6. Adoption of Minutes

6.1 Regular Meeting of May 13, 2024

6.2 To adopt the minutes as presented or amended

Resolution Number 24-116

Moved by Councillor Loren Mick

Seconded by Councillor Garry Thibert

BE IT RESOLVED THAT Council adopt the minutes of the Regular meeting of Monday May 13, 2024.

CARRIED – unanimous

7. Notice of Motions

7.1 Hiring of Fire Chief

Resolution Number 24-117

Moved by Councillor Fern Levesque

Seconded by Deputy Mayor Mathew Gardiner

BE IT RESOLVED THAT the Council of the Town of Mattawa hires Shawn Hongell for the Fire Chief position as per the contract terms set out in the In Camera (Closed) Session of the April 22, 2024 meeting.

AND FURTHER THAT Council direct staff to bring forward a formal by-law appointing the Fire Chief once a start date has been confirmed.

CARRIED – unanimous

8. Correspondence

8.1 MTO – 2024-25 Connecting Links Program Funding Approval

Council spoke on correspondence item # 8.1.

8.2 AMO – Policy Updates

Council spoke on correspondence item # 8.2.

8.3 MP Anthony Rota – Canada Summer Jobs Opportunities Available

Council spoke on correspondence item # 8.3.

8.4 Adam Arbiter, Gateway Martial Arts – Martial Arts Session at Mattawa Voyageur Days

Council spoke on correspondence item # 8.4.

8.5 Enbridge Gas Inc – Rate Rebasing Application Update

8.6 Township of Brudenell, Lyndoch & Raglan – New Provincial Municipal Fiscal Framework

8.7 Minister Seniors & Accessibility – June is Seniors Month

Council spoke on correspondence item # 8.7 and directed staff to bring forward a resolution of support at the next meeting.

8.8 OCWA – First Quarter Water & Wastewater System Report

Council spoke on correspondence item # 8.8.

8.9 Ontario Provincial Police – 2025 Municipal Policing Billing Statement Property Count

Council spoke on correspondence item # 8.9.

8.10 MPP Vic Fedeli – Funding Support for Festivals & Events

Council spoke on correspondence item # 8.10.

8.11 Canadian Ecology Centre – Celebrate 25 years on June 7, 2024

Council spoke on correspondence item # 8.11 and requested staff send rsvp for Mayor Bélanger to attend.

9. Standing Committee Recommendations/Reports – Motions

10. Staff Reports – Motions

10.1 Filling of Council Seat Vacancy Procedures – Report # 24-30R

Resolution Number 24-118

Moved by Councillor Fern Levesque

Seconded by Deputy Mayor Mathew Gardiner

BE IT RESOLVED THAT the Council of the Town of Mattawa receives Report # 24-30R titled Filling of Council Seat Vacancy Procedures.

AND FURTHER THAT Council sets a date and time for a special meeting to interview the candidates on June 11, 2024 beginning at 4:00 p.m.

AND FURTHER THAT Council chooses to provide 2 questions each to the Clerk for final approval.

CARRIED – unanimous

11. By-Laws

Councillor Mick declared a conflict of interest on item # 11.1 and removed himself from chambers.

11.1 By-Law # 24-11 – Rezoning of 1134 Lily Street Property

BEING a by-law for the purpose of amending By-law No. 85-23, as amended.

Resolution Number 24-119

Moved by Councillor Laura Ross

Seconded by Councillor Garry Thibert

BE IT RESOLVED THAT the Council of the Town of Mattawa adopt By-law No. 24-11 which is a by-law to approve the rezoning request for Lot 77 Plan 7 and known as 1154 Lily Street, File No. R1-24, which will amend the zoning from Residential Type 1 (R1) to Residential Type 2 (R2).

CARRIED – unanimous

Councillor Mick returned to Council Chambers.

11.2 By-Law # 24-12 – Rezoning of 500-510 Valois Drive Property

BEING a by-law for the purpose of amending By-law No. 85-23, as amended.

Resolution Number 24-120

Moved by Councillor Loren Mick
Seconded by Councillor Fern Levesque

BE IT RESOLVED THAT the Council of the Town of Mattawa adopt By-law No. 24-12 which is a by-law to approve the rezoning request for Plan 1 Range C Lot 15 S and known as 500-510 Valois Drive, File No. R2-24, which will amend the zoning from Residential Type 2 Special (R2-26) to Residential Type 2 Special (R2-27).

CARRIED – unanimous

12. Old Business

12.1 John Dixon Public Library 2024 Funding

Councillor Mick advised the library board will be bringing a request to Council after their board meeting.

13. New Business

13.1 Councillor Ross – Cameras within Municipality

Councillor Ross advised that cameras are needed in the municipality as there are areas being vandalized and staff advised that a report will return to Council once all information is gathered.

14. Questions from Public Pertaining to Agenda

15. In Camera (Closed) Session

15.1 Personnel Matter

In accordance with the Municipal Act, 2001 Section 239 (2)(b)

b) personal matters about an identifiable individual, including municipal or local board employees

Resolution Number 24-121

Moved by Councillor Fern Levesque
Seconded by Councillor Laura Ross

BE IT RESOLVED THAT this Council proceed in Camera at 6:58 p.m. in order to address a matter pertaining to: b) personal matters about an identifiable individual, including municipal or local board employees.

CARRIED – unanimous

16. Return to Regular Session

Resolution Number 24-122

Moved by Councillor Garry Thibert
Seconded by Councillor Fern Levesque

BE IT RESOLVED THAT the regular meeting of council reconvene at 7:30 p.m.

CARRIED – unanimous

Mayor Belanger advised that the closed session was to discuss a personnel matter.

17. Motions Resulting from Closed Session

18. Adjournment

18.1 Adjournment of the meeting

Resolution Number 24-123

Moved by Councillor Laura Ross

Seconded by Deputy Mayor Mathew Gardiner

BE IT RESOLVED THAT the May 27, 2024 meeting adjourn at 7:31 p.m.

CARRIED – unanimous

Mayor

Clerk

DATE: MONDAY JUNE 10, 2024

6.2

THE CORPORATION TOWN OF MATTAWA

MOVED BY: COUNCILLOR _____

SECONDED BY: COUNCILLOR _____

BE IT RESOLVED THAT Council adopt the minutes of the Regular meeting of Monday May 27, 2024.

DATE: MONDAY JUNE 10, 2024

7.1

THE CORPORATION TOWN OF MATTAWA

MOVED BY: COUNCILLOR _____

SECONDED BY: COUNCILLOR _____

WHEREAS June is recognized as Seniors Month in Ontario which is an opportunity to acknowledge the contributions and wisdom of seniors in our communities;

AND WHEREAS the contributions of seniors to the economic and social health of our communities, and the quality of life we experience in Canada today, which is recognized around the works, merit appreciation and recognition;

AND WHEREAS seniors serve as leaders, mentors, volunteers and important active members of the Town of Mattawa;

AND WHEREAS during the month, we recommit to honouring and supporting our seniors, acknowledging their invaluable role in shaping our society.

BE IT RESOLVED THAT Council of the Town of Mattawa do hereby proclaim June as Seniors Month in the Town of Mattawa.

DATE: MONDAY JUNE 10, 2024

7.2

THE CORPORATION TOWN OF MATTAWA

MOVED BY: COUNCILLOR _____

SECONDED BY: COUNCILLOR _____

BE IT RESOLVED THAT Council of the Town of Mattawa amends Resolution Number 24-118 to change the set date and time for the special meeting to interview the candidates from June 11, 2024 at 4:00 p.m to June 13, 2024 at 4:00 p.m.

From: [FONOM Office/ Bureau de FONOM](#)
Subject: Keeping Energy Costs Down Act
Date: May 22, 2024 9:49:36 AM
Attachments: [Phase Two Letter of Comment - EB-2024-0111 .pdf](#)

Good Morning

Please share with Council and Senior Management

Attached is the draft letter of comment, a document of significant importance that the FONOM Executive urges the Council to consider adopting.

The letter includes themes of access to affordable energy, the importance of affordable energy for growth, and a measured energy transition – similar to the themes that Enbridge brought forward for Phase One and in deputations from various municipal perspectives for the **Keeping Energy Costs Down Act**. Our suggestion to municipalities is to provide a comment letter so the critical issues are included on the record and in your impactful voice.

Allow me to guide you through the process of submitting a Letter of Comment to the OEB. The attached PDF of the Procedural Order provides detailed instructions.

PO 1_EGI_Rebasing_Phase 2_20240426.PDF

Here are a few critical points for submitting a letter:

- Please quote file number, EB-2024-0111 for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the OEB's online filing portal.
- Filings should clearly state the sender's name, postal address, telephone number and e-mail address.

If you have any follow-up questions, please contact Kristen at [807-252-8417](tel:807-252-8417) or Kristen.Oliver@enbridge.com, and she will respond as soon as possible.

Thank you again for your time and for bringing this to your Council.

Please let me know if you wish me to send you a WORD version of the Letter.

Talk soon, Mac.

[Add your letterhead]

Ontario Energy Board
2300 Yonge Street, 27th floor
P.O. Box 2319
Toronto, ON M4P 1E4
Sent via email to: Registrar@oeb.ca

OEB registrar

Re: **Securing access to natural gas for Ontario's future**

On behalf of *[insert association name]*, I am submitting a letter of comment on Enbridge Gas Inc.'s Rate Rebasing Application **Phase 2 (EB-2024-0111)**.

[Insert association name] applauds the work the Government of Ontario has done to continue to advance access to affordable energy and propel economic growth, including the Natural Gas Expansion Program and the Keeping Energy Costs Down Act.

[Insert association name] supports a measured approach to Ontario's energy transition; one that leverages existing natural gas infrastructure and invests in lower-carbon alternatives such as renewable natural gas and hydrogen – in addition to building incremental electricity supply.

An integrated approach to Ontario's energy transition, where pipes and wires work together, will ensure Ontario maintains an energy system that is resilient and cost-effective while supporting the province's decarbonization efforts.

[Insert association name] recognizes that growing communities and new developments have growing energy needs, to support housing developments, new businesses, community centres, hospitals, schools, greenhouses, grain dryers and industrial parks – and all Ontarians benefit from this growth.

Municipalities are planning for immense future growth and need assurance that affordable, resilient natural gas will be available to support economic and community development – this energy certainty is crucial, as is preserving customer choice.

Natural gas meets 40 percent of Ontario's energy needs, plays a critical role in Ontario's energy evolution, and supports the reliability of Ontario's electricity system. We would like to ensure that hearings like this represent municipal voices and priorities like our own on the need for natural gas and natural gas infrastructure to support the province's diversified energy mix.

Best regards,

Name

CC: Hon. Doug Ford, Premier of Ontario
Hon. Todd Smith, the Minister of Energy
President of AMO, Colin Best
municipalaffairs@enbridge.com.



Enbridge Gas Inc.

**Application to change its natural gas rates and other
charges beginning January 1, 2024**

PROCEDURAL ORDER NO. 1

April 26, 2024

Enbridge Gas Inc. (Enbridge Gas) filed an application with the Ontario Energy Board (OEB) under section 36 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15 (Schedule B), seeking approval for changes to the rates that Enbridge Gas charges for natural gas distribution, transportation and storage, beginning January 1, 2024. The OEB is reviewing the application in three phases.

On August 17, 2023, the OEB approved a settlement proposal between Enbridge Gas and the intervenors on some Phase 1 issues (Phase 1 Settlement Proposal).¹ After a hearing, the OEB issued its Decision and Order on the remaining Phase 1 issues on December 21, 2023 (Phase 1 Decision).² An Interim Rate Order for 2024 rates was issued on April 11, 2024.³

This Procedural Order addresses a number of initial procedural matters for Phase 2 of the proceeding.

Administrative Matters

A new file number, **EB-2024-0111**, has been assigned to Phase 2 of the proceeding.

For greater certainty, all intervenors in Phase 1 are considered to be intervenors in Phase 2; and any of them that were eligible for cost awards in Phase 1 are also eligible in Phase 2.

In Phase 2, parties may refer to any evidence filed in Phase 1.

¹ EB-2022-0200, Decision on Settlement Proposal, August 17, 2023.

² EB-2022-0200, Decision and Order, December 21, 2023.

³ EB-2022-0200, Interim Rate Order, April 11, 2024.

Phase 2 Issues List

A draft Phase 2 issues list is attached as Schedule A to this procedural order. The starting point for this draft was the issues list approved early in Phase 1⁴. It has been updated to reflect (a) the changes that were agreed to in the Phase 1 Settlement Proposal, and (b) the findings and directions in the Phase 1 Decision. For simplicity, the draft Phase 2 issues list has been re-numbered.

At this time, the OEB is making provision for written submissions on the draft Phase 2 issues list. To be clear, the Phase 2 issues previously approved in the January 27, 2023 Issues List Decision, as revised by the August 17, 2023 Decision approving the Phase 1 Settlement Proposal, are final. Submissions on the draft Phase 2 issues list should be limited to the characterization of the Phase 2 issues stemming from the Phase 1 Decision, as identified in the footnotes to the draft Issues List in Schedule A.

In the Phase 1 Decision, the OEB found that the revenue horizon for small-volume customers (excluding projects under the current phase of the Natural Gas Expansion Program) should be reduced to zero years starting in 2025, and deferred implementation matters to Phase 2. Enbridge Gas filed a motion to review that finding, as well as certain others. On February 12, 2024, at Enbridge Gas's request, the OEB stayed the Phase 1 Decision insofar as it pertains to the customer revenue horizon issue until April 30, 2024 (since extended to June 28, 2024).⁵ The Government of Ontario has tabled legislation that would, if passed, authorize regulations to override the Phase 1 findings on the customer revenue horizon. Accordingly, the draft issues list for Phase 2 does not include any issues relating to the customer revenue horizon.

HRAI Intervention Request

On January 10, 2024, the Heating, Refrigeration and Air Conditioning Institute of Canada (HRAI) filed a letter with the OEB requesting intervenor status in Phases 2 and 3 of the proceeding, as well as cost eligibility.

HRAI stated that it intends to deal with the effect of a new Enbridge Gas unregulated activity being carried out within the regulated utility, called Enbridge Sustain.

HRAI explained that Enbridge Sustain is a business involving the sale, installation, servicing and financing of solar, electric vehicle, heat pumps, geothermal, and other

⁴ EB-2022-0200, Decision on Issues List and Expert Evidence and Procedural Order No. 2, dated January 27, 2023

⁵ EB-2024-0078, Order for a Partial Stay, February 12, 2024.

energy-related equipment for residential and commercial buildings in Ontario, which is being carried out as an unregulated ancillary business by Enbridge Gas.

HRAI stated that Enbridge Gas did not disclose the Enbridge Sustain initiative on the record of Phase 1 of the proceeding and the materials on the energy transition do not reference Enbridge Sustain, despite it being a key part of Enbridge Gas's strategy to deal with declining market demand for natural gas space and water heating.

HRAI noted that its interests are related to 2025 and beyond and the issues already approved for Phases 2 and 3. Specifically, HRAI noted that the Phases 2 and 3 issues that it has substantial interest in are:

- Incentive Rate Mechanism
- Utility/Non-utility Cost Allocation
- Revenue Horizon on New Connections
- Energy Transition Technology Fund
- Earnings Sharing Mechanism

HRAI added that, "The OEB may conclude that establishing a specific Enbridge Sustain issue, dealing with all aspects of this, a new initiative by a regulated entity that the OEB has not yet had a chance to consider, is the best approach for Phase 2 in terms of regulatory efficiency."

On January 17, 2024, Enbridge Gas filed a letter objecting to HRAI's intervention request. In its letter, Enbridge Gas disputed that the business activities of Enbridge Sustain are relevant to the above issues and that those issues are ratepayer issues for which HRAI is not itself a ratepayer. Enbridge Gas stated that HRAI is not directly impacted by the Incentive Rate Mechanism, Earnings Sharing Mechanism or the Energy Transition Technology Fund. Enbridge Gas further stated that if questions related to Enbridge Sustain are relevant in Phases 2 and 3, they may be pursued by the active intervenors in this proceeding representing ratepayer interests and that HRAI's participation is not necessary.

Enbridge Gas submitted that the cost allocation issue between Enbridge Gas regulated utility and Enbridge Sustain raised by HRAI is not relevant to Phase 2 as the operations and maintenance (O&M) budget was resolved in the Phase 1 Settlement Proposal (aside from the cost allocation issue in Phase 2 relating to gas storage costs). Enbridge Gas stated that it is unclear if HRAI's perspective on how new customers will be served in a zero revenue horizon context is relevant to Phase 2 without an updated Phase 2 issues list and if HRAI's true interest is to provide evidence on the paths towards energy transition, its intervention request should focus on that.

On January 24, 2024, HRAI filed a letter in response to Enbridge Gas. In that letter, HRAI reiterated its position that its interests relate to the Phase 2 and 3 issues. HRAI stated that Phases 2 and 3 are intended to set rates for 2025-2028 and if Enbridge Gas is using utility advantages including cross-subsidies in a rapidly growing competitive business, that will affect what rates will be just and reasonable for customers in 2025-2028. HRAI further stated that it has unique knowledge of the industry within which Enbridge Sustain operates which other intervenors in the proceeding cannot provide as all gas and non-gas heating equipment in new construction is supplied by HRAI members.

Enbridge Gas submitted that if HRAI is granted intervenor status, it should not be granted cost eligibility as it is an organization representing commercial interests of HVAC contractors who would not individually qualify for cost awards for issues related to their business concerns.

In its reply letter, HRAI noted that if HRAI and its members ensure that their intervention is about just and reasonable rates, and only that, then ratepayers will benefit. HRAI submitted that the OEB should grant it cost eligibility with the caveat that an award of costs is dependent on responsible intervention that benefits customers.

At this time, the OEB is making provision for HRAI, Enbridge Gas and intervenors to provide, as part of their written submissions on the draft Phase 2 issues list, submissions on whether the scope of Phase 2 of this proceeding should include questions related to Enbridge Sustain (HRAI and Enbridge Gas may wish to rely solely on the correspondence they have already filed, or they may choose to supplement it). The OEB will make a determination on HRAI's intervention request, including cost eligibility, once the Phase 2 issues list has been finalized.

Environmental Defence Motion

On February 2, 2024, Environmental Defence filed a Notice of Motion seeking an interlocutory order prohibiting Enbridge Gas from using ratepayer funds to promote the expansion of gas service, policies geared toward the expansion of gas service or lessened regulatory oversight.

In the cover letter to its Notice of Motion, Environmental Defence submitted that if the OEB believes the issues raised in the Notice of Motion should not be dealt with by way of an interlocutory motion, then the issues be added to the Phase 2 issues list.

On February 7, 2024, Enbridge Gas filed a letter objecting to Environmental Defence's motion on a number of grounds, including that the motion amounts to a collateral attack on the approved Phase 1 Settlement Proposal – the parties agreed to an overall O&M

budget amount without stipulation as to how Enbridge Gas could spend the budget amount.

Enbridge Gas submitted that if the OEB determines that it will consider Environmental Defence's request, there is no reason to do so on an expedited basis separate from the ongoing proceeding. Enbridge Gas submitted that if the OEB intends to add the issues raised by Environmental Defence in its motion, that Enbridge Gas be granted an opportunity to make submissions on the scope of any additional issues for Phase 2.

At this time, the OEB is making provision for Environmental Defence, Enbridge Gas and intervenors to provide, as part of their written submissions on the draft Phase 2 issues list, submissions on the expansion of the scope of Phase 2 of this proceeding to include the issues raised by Environmental Defence in its Notice of Motion (Environmental Defence and Enbridge Gas may wish to rely solely on the correspondence they have already filed, or they may choose to supplement it).

GEC Change of Counsel

On December 15, 2023, counsel to Green Energy Coalition (GEC) filed a letter advising that a new lawyer, Amanda Montgomery, will be representing GEC.

In its January 17, 2024 letter, Enbridge Gas indicated that the new lawyer is already listed as a representative for Environmental Defence in this proceeding. Enbridge Gas requested that the OEB direct that the interventions of GEC and Environmental Defence be combined with single cost eligibility. Enbridge Gas submitted that throughout Phase 1 of the proceeding, the positions of GEC and Environmental Defence have been virtually indistinguishable.

On January 24, 2024, counsel to GEC and Environmental Defence filed a letter noting Enbridge Gas's position that GEC and Environmental Defence have been virtually indistinguishable is without merit and provided several reasons for that conclusion. The letter also noted that it anticipates that the two intervenors will coordinate closely in Phases 2 and 3 of the proceeding and that, where appropriate, they may file joint submissions. The letter further stated that the clients of each intervenor have distinct interests and there would be little to gain by combining the interventions of GEC and Environmental Defence.

The OEB is satisfied that GEC and Environmental Defence have distinct interests and therefore does not see a need to require the interventions of GEC and Environmental Defence to be combined. However, the OEB expects the two intervenors to continue to coordinate their efforts, and will consider each of their contributions when it is time to assess cost claims. Section 5.01(b) of the *Practice Direction on Cost Awards* states

that, in determining the amount of cost award to a party, the OEB may consider, amongst other things, whether the party “made reasonable efforts to combine its intervention with that of one or more similarly interested parties”.

It is necessary to make provision for the following matters related to this proceeding. Further procedural orders may be issued by the OEB.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Enbridge Gas shall file (and send a copy to every other party) its written submission on the draft Phase 2 issues list (including whether the issues list should reflect the issues raised in HRAI’s intervention request and Environmental Defence’s motion) no later than **May 6, 2024**.
2. Parties wishing to file a written submission on the draft Phase 2 issues list (including whether the issues list should reflect the issues raised in HRAI’s intervention request and Environmental Defence’s motion) shall do so (and send a copy to every other party) by **May 13, 2024**.
3. Enbridge Gas may file (and send a copy to every other party) a written reply submission no later than **May 21, 2024**.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB’s [Rules of Practice and Procedure](#).

Please quote file number, **EB-2024-0111** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB’s online filing portal](#).

- Filings should clearly state the sender’s name, postal address, telephone number and e-mail address.
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB’s website.
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact registrar@oeb.ca for assistance.

- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar at the address below and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Khalil Viraney at Khalil.Viraney@oeb.ca and OEB Counsel, Ian Richler at Ian.Richler@oeb.ca.

Email: registrar@oeb.ca

Tel: 1-877-632-2727 (Toll free)

DATED at Toronto, **April 26, 2024**

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar

Schedule A
Enbridge Gas Inc.
EB-2024-0111
Draft Phase 2 Issues List

Enbridge Gas Inc.
Rebasing Application – Phase 2
Draft Issues List

Phase 2

A. Incentive Rate Setting Mechanism

- 1) Are the proposed Price Cap Incentive Rate-Setting Mechanism, Annual Rate Adjustment Formula, and term appropriate?
- 2) Are the proposed elements of Enbridge Gas's Price Cap Incentive Rate-Setting Mechanism appropriate?
- 3) Is the proposed approach to incremental capital funding appropriate, including the proposed inclusion of overhead costs in ICM amounts?¹
- 4) Is the proposed earnings sharing mechanism appropriate?
- 5) Is Enbridge Gas's proposal for annual proceedings for clearance of deferral and variance accounts and presentation of utility results (and any ESM amounts) and scorecard results appropriate?
- 6) Is the proposed mechanism to reduce the capitalized indirect overhead balance by \$50 million in each year of the IRM term and expense it as O&M appropriate?²
- 7) How should Enbridge Gas be incentivized to implement economic alternatives to gas infrastructure and how should the recovery of its costs be treated?³
- 8) Are the proposed scorecard Performance Metrics and Measurement targets for the amalgamated utility appropriate?

B. Storage

- 9) Should the cap on cost-based storage service for in-franchise customers established in the NGEIR decision remain at 199.4 PJ?
- 10) Is the purchase of storage service at market-based rates by Enbridge Gas from Enbridge Gas for in-franchise customers appropriate?
- 11) Is the proposal to add 10 PJ of market-based storage at a cost not currently included in the 2024 Test Year gas cost forecast appropriate?
- 12) Is the allocation of capital assets and costs between utility and non-utility (unregulated) storage operations appropriate, including Enbridge Gas's proposal to recover Dawn to Corunna project costs in 2024 rate base?

¹ EB-2022-0200, Decision and Order, dated December 21, 2023, p. 95; EB-2022-0200, Decision on Settlement Proposal, dated August 17, 2023, Schedule A, p. 25

² EB-2022-0200, Decision and Order, dated December 21, 2023, pp. 98, 99 and 140

³ EB-2022-0200, Decision and Order, dated December 21, 2023, p. 52 and p. 108

Enbridge Gas Inc.
Rebasing Application – Phase 2
Draft Issues List

- 13) How should the determinations made for the Phase 2 Storage issues be addressed and implemented, including any required changes to 2024 costs and revenues, the Gas Supply Plan and gas supply deferral and variance accounts?
- 14) Is the proposed harmonized methodology for determining the amount of storage space and deliverability required to serve in franchise customers appropriate, and is the proposed allocation of storage space and deliverability among customers appropriate?⁴

C. Energy Transition Capital Spending, Technology Fund & Voluntary RNG Program

- 15) Are the specific proposed parameters for an Energy Transition Technology Fund and associated rate rider appropriate?
- 16) Is the proposal to establish a new Energy Transition Technology Fund Variance Account appropriate?⁵
- 17) Are the specific proposals to amend the Voluntary RNG Program and to procure low-carbon energy as part of the gas supply commodity portfolio, appropriate?
- 18) Are the energy transition safe bet proposals with capital spending in the IRM term appropriate?⁶

D. Operating Expenses

- 19) In relation to the 2024 Test Year gas cost forecast,
 - a) Are the 2024 load balancing costs including storage appropriate?⁷
 - b) Is the proposed harmonized approach to determining operational contingency space appropriate?⁸
- 20) Is the annual amount for site restoration costs calculated appropriately, and is the long-term forecast of the total funds required for site restoration costs appropriate?⁹

E. Other

- 21) Has Enbridge Gas appropriately reviewed the energy comparison information in its informational and marketing materials, and taken appropriate actions based on its review?¹⁰
- 22) Has Enbridge Gas appropriately responded to relevant OEB directions and commitments from previous proceedings, in relation to Phase 2 issues?

⁴ EB-2022-0200, Decision on Settlement Proposal, dated August 17, 2023, Schedule A, p. 61

⁵ EB-2022-0200, Decision on Settlement Proposal, dated August 17, 2023, Schedule A, pp. 55-57

⁶ EB-2022-0200, Decision and Order, dated December 21, 2023, p.16

⁷ EB-2022-0200, Decision on Settlement Proposal, dated August 17, 2023, Schedule A, p. 35

⁸ EB-2022-0200, Decision on Settlement Proposal, dated August 17, 2023, Schedule A, p. 36

⁹ EB-2022-0200, Decision and Order, dated December 21, 2023, pp. 94 and 140

¹⁰ EB-2022-0200, Decision and Order, dated December 21, 2023, pp. 47 and 140

MATTAWA/NORTH BAY ALGONQUIN FIRST NATION

MAY 27, 2024

ATTN: Mayor & Council.

On Friday June 21, 2023, We, the Mattawa North Bay Algonquin First Nation Community will be hosting an event to celebrate National Indigenous People's Day. We intend to host this event at Explore's Point. Our community has been hosting this day for many decades. Explore's Point has great significance to our Nation as it is part of our Traditional Territory. This event planned is to celebrate and share our culture with all who choose to attend.

We trust that our intent is clear and hope to see you there as we celebrate this cherished day. We would like to thank you for your ongoing support.

Sincerely,



Chief Clifford Bastien Jr.

Mattawa/North Bay Algonquin First Nation
318 Main Street, P.O. Box 1330, Mattawa, Ontario P0H 1V0
Telephone (705) 744-3360 Fax (705) 744-3361
chiefcliffordbastien@hotmail.com

Financial statements of
**Municipal Property Assessment
Corporation**

December 31, 2023

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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, 2023, 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, 2023, 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, 2024

Municipal Property Assessment Corporation
Statement of financial position
As at December 31, 2023
(In thousands of dollars)

	Notes	2023 \$	2022 \$
Assets			
Current assets			
Cash		14,884	12,160
Accounts receivable		4,536	4,113
Prepaid expenses		2,906	2,618
		22,326	18,891
Investments	3	156,137	149,449
Capital assets	4	7,719	8,450
Long-term prepaid expenses		52	170
Intangible assets	5	11	6
		186,245	176,966
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	14	29,831	30,171
Deferred revenue	6	1,483	2,669
Current portion of capital leases	10	322	641
		31,636	33,481
Employee future benefits	7	40,451	35,340
Deferred lease inducements		1,120	1,501
Long-term portion of capital leases	10	706	1,030
		73,913	71,352
Commitments and contingencies	9 and 11		
Net assets			
Unrestricted		7,402	7,174
Internally restricted	8	98,228	91,655
Invested in capital and intangible assets		6,702	6,785
		112,332	105,614
		186,245	176,966

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, 2023

(In thousands of dollars)

	2023	2022
	\$	\$
Revenue		
Municipal	214,919	214,919
Other	26,117	27,094
Interest and dividend income	5,097	4,297
	246,133	246,310
Expenses		
Salaries and benefits	199,198	193,095
Professional services	10,978	11,909
Information technology	11,783	11,732
Facilities	8,567	8,600
General and administrative	8,203	6,937
Royalties	2,697	4,290
Amortization of capital and intangible assets	3,002	3,171
Gain on disposal of capital assets	(119)	(618)
	244,309	239,116
Excess of revenue over expenses before change in fair value of investments	1,824	7,194
Change in fair value of investments	7,998	(13,711)
Excess (deficiency) of revenue over expenses for the year	9,822	(6,517)

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

Municipal Property Assessment Corporation

Statement of changes in net assets

Year ended December 31, 2023

(In thousands of dollars)

Notes	Unrestricted \$	Internally restricted \$ (Note 8)	Invested in capital and intangible assets \$	2023 Total \$	2022 Total \$
Net assets, beginning of year	7,174	91,655	6,785	105,614	95,792
Excess (deficiency) of revenue over expenses for the year	12,705	—	(2,883)	9,822	(6,517)
Remeasurements and other items on employee future benefits	(3,104)	—	—	(3,104)	16,339
Acquisition of capital and intangible assets	(2,287)	—	2,287	—	—
Proceeds from disposal of capital and intangible assets	130	—	(130)	—	—
(Repayment) retirement of lease obligations for vehicles accounted for as capital leases	(643)	—	643	—	—
Interfund transfers to internally restricted reserves	(6,573)	6,573	—	—	—
Net assets, end of year	7,402	98,228	6,702	112,332	105,614

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

Municipal Property Assessment Corporation

Statement of cash flows

Year ended December 31, 2023

(In thousands of dollars)

	2023	2022
Notes	\$	\$
Operating activities		
Excess (deficiency) of revenue over expenses for the year	9,822	(6,517)
Employee future benefits payments	(810)	(607)
Add (deduct): Items not affecting cash		
Change in fair value of investments	(7,998)	13,711
Reinvested investment income	(3,860)	(3,470)
Employee future benefits expense	2,817	3,019
Amortization of capital assets	2,998	3,168
Amortization of intangible assets	4	3
Gain on disposal of capital assets	(119)	(618)
Amortization of deferred lease inducements	(381)	(400)
	<u>2,473</u>	<u>8,289</u>
Changes in non-cash working capital		
Accounts receivable	(423)	(778)
Prepaid expenses	(170)	(367)
Accounts payable and accrued liabilities	(340)	2,262
Deferred revenue	(1,186)	(92)
	<u>354</u>	<u>9,314</u>
Investing activities		
Purchase of investments	(153,395)	(12,500)
Proceeds from sale of investments, net of fees	158,565	500
Purchase of capital assets	(2,278)	(1,493)
Proceeds on disposal of capital assets	130	658
Purchase of intangible assets	(9)	—
	<u>3,013</u>	<u>(12,835)</u>
Financing activity		
Repayment of lease obligations	(643)	(838)
Increase (decrease) in cash during the year	2,724	(4,359)
Cash, beginning of year	12,160	16,519
Cash, end of year	<u>14,884</u>	<u>12,160</u>
Supplementary cash flow information		
Non-cash transactions		
Acquisition of leased vehicles	—	(1,361)
Incurrence of lease obligations	—	1,361

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

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 will be 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, 2023

(In thousands of dollars)

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.

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, 2023

(In thousands of dollars)

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:

	2023	2022
	\$	\$
Cash to be reinvested	149	—
Fixed income	92,665	88,827
Equity	45,639	40,585
Real assets	17,684	20,037
	<u>156,137</u>	<u>149,449</u>

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

December 31, 2023

(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:

	2023	2022
	\$	\$
Working capital	87,267	85,861
Employee future benefits	68,870	63,588
	<u>156,137</u>	<u>149,449</u>

4. Capital assets

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
	\$	\$	\$	\$
Office equipment	398	398	—	—
Furniture and fixtures	8,642	7,526	1,116	1,135
Computer equipment	15,896	13,858	2,038	2,196
Small boats and vessels	387	362	25	14
Leasehold improvements	21,013	17,458	3,555	3,445
Vehicles under capital lease	4,112	3,136	976	1,583
Assets under construction	9	—	9	77
	<u>50,457</u>	<u>42,738</u>	<u>7,719</u>	<u>8,450</u>

5. Intangible assets

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
	\$	\$	\$	\$
Computer software	3,031	3,020	11	6

6. Deferred revenue

	2023	2022
	\$	\$
Business development unearned revenue and customer down payments	1,290	2,487
Other deferred amounts	193	182
	<u>1,483</u>	<u>2,669</u>

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2023
(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, 2023 is \$617 (\$473 in 2022) and is included in the total obligations below.

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

	2023	2022
	\$	\$
Accrued benefit obligations, beginning of year	35,340	49,267
Current service costs	1,049	1,455
Interest on accrued obligations	1,768	1,564
Actuarial loss (gain)	3,104	(16,339)
Contributions	(810)	(607)
Accrued benefit obligations, end of year	40,451	35,340

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

	2023	2022
	\$	\$
Current service costs	1,049	1,455
Interest on accrued obligations	1,768	1,564
	2,817	3,019

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial loss of \$3,104 (gain of \$16,339 in 2022), have been recognized directly in net assets.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(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:

	2023	2022
	\$	\$
Discount rate	4.65%	5.05%
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 \$30,133 (\$28,694 in 2022) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

	2023	2022
	\$	\$
Reserve for board-appropriated working fund	55,199	50,595
Reserve for employee future benefits	28,419	28,248
Reserve for enumeration	1,141	1,343
Reserve for assessment update	13,469	11,469
	98,228	91,655

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: \$4,604 to (\$3,312 to in 2022) the board-appropriated working fund reserve to pay for future one-time expenditures; \$2,000 to (\$1,361 to in 2022) the assessment update reserve to set aside funds for the property assessment process, and \$202 from (\$857 from in 2022) 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 \$171 to (\$6,670 to in 2022) 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, 2023

(In thousands of dollars)

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:

	\$
2024	3,933
2025	2,997
2026	1,918
2027	611
2028	227
Thereafter	81
	<u>9,767</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 2.51% and 4.34%, 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, 2023 the current portion of the capital leases is \$322 (\$641 in 2022) and the long-term portion is \$706 (\$1,030 in 2022).

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

	\$
2024	358
2025	308
2026	301
2027	135
2028	—
Total lease payments	<u>1,102</u>
Less: amount representing interest	<u>(74)</u>
	1,028
Less: current portion	<u>322</u>
	<u>706</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. The outcome of these actions is not determinable or is considered insignificant as at December 31, 2023 and, accordingly, no provision has been 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.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

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, 2023

(In thousands of dollars)

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, \$2,001 (\$3,381 in 2022) is included in accounts payable and accrued liabilities.

May 23, 2024

SENT ELECTRONICALLY

Paul Laperriere
Interim CAO / Treasurer
Town of Mattawa
160 Water Street
P.O. Box 390
Mattawa, ON P0H 1V0

Dear Mr. Laperriere:

RE: Audited Financial Statements, Financial Information Return (FIR), and COVID-19 Update

The North Bay Parry Sound District Health Unit (Health Unit) Audited Financial Statements for the year ended December 31, 2023, and your 2023 Municipal FIR Schedule 77 are attached for your review. The status of the Municipal Reserve as of December 31, 2023, can be found on page 11 note 5, of the financial statements.

We would like to update you on the Health Unit's financial situation. We have confirmation that the Health Unit will receive a 1% increase in provincial mandatory cost-shared funding for 2024. We were requested to explore merging with another neighboring health unit. We have done this but no agreement to merge was reached. The funding to offset the new sharing formula with municipalities has been confirmed for 2024, which added \$1,792,400 provincial funding to base funding for 2024. A new funding approach for Public Health is currently being discussed at the provincial level with a release of the new expectations planned for Spring 2025, with an effective date of January 1, 2026. You can reach out to the Association of Municipalities of Ontario for further information on this topic. Additional funding related to Health Unit COVID-19 responsibilities for 2024 is not expected. We are currently discussing plans for our fall COVID-19 response within our current budget allocations.

On a more positive note, the availability of the Municipal Reserve could help offset municipal funding costs and enable the Board of Health to make plans for 2025 and beyond. The Ontario Public Health Standards are currently under review, with a feedback process just beginning. If you are asked for feedback on the work of Public Health at any time, please contribute to the process.

.../2

Even with limited funding increases and cutbacks due to inflation factors, we continue to be committed to working with you to protect the health of our people and their communities.

Sincerely yours,

Carol Zimbalatti

Carol Zimbalatti, M.D., CCFP, MPH
Medical Officer of Health/Executive Officer

/je

Enclosures (2)

Copy to: Board of Health

Signature: Carol Zimbalatti
Carol Zimbalatti | May 27, 2024 08:50 EDT

Email: carol.zimbalatti@healthunit.ca

2024 05 23 Municipal FIR Letter Town of Mattawa

Final Audit Report

2024-05-27

Created:	2024-05-24
By:	Jeanne Ellis (jeanne.ellis@healthunit.ca)
Status:	Signed
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"2024 05 23 Municipal FIR Letter Town of Mattawa" History

-  Document created by Jeanne Ellis (jeanne.ellis@healthunit.ca)
2024-05-24 - 12:05:53 PM GMT
-  Document emailed to carol.zimbalatti@healthunit.ca for signature
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-  Email viewed by carol.zimbalatti@healthunit.ca
2024-05-27 - 12:49:43 PM GMT
-  Signer carol.zimbalatti@healthunit.ca entered name at signing as Carol Zimbalatti
2024-05-27 - 12:50:11 PM GMT
-  Document e-signed by Carol Zimbalatti (carol.zimbalatti@healthunit.ca)
Signature Date: 2024-05-27 - 12:50:13 PM GMT - Time Source: server
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FIR2022: Mattawa
 Asmt Code: 4844
 MAH Code: 85101

Schedule 77
HEALTH UNIT
 for the year ended December 31, 2023

Municipal % Levy Total Levy
 1.730% 63,943.00 3,705,418.00

0210 Health Unit		North Bay Parry Sound District Health Unit	% of Municipality's Share of Health Unit	1.730%	
Consolidated Statement of Financial Position					
Financial Assets					
0410	Cash and cash equivalents		4,056,679	70.181	1.730%
0420	Accounts Receivable		1,651,930	28.570	1.730%
0430	Investments			0	
0496	Other			0	
0497	Other			0	
0498	Other			0	
0499		Total Financial Assets	5,708,609	98.751	1.730%
Liabilities					
0610	Accounts Payable and accrued liabilities		2,145,422	37.116	1.730%
0620	Debt		1,026,495	17.792	1.730%
0630	Pensions and other employee benefits		261,525	4.588	1.730%
0640	Other accrued liabilities			0	
0650	Deferred Revenue		450,384	7.702	1.730%
0660	Asset Retirement Obligations			0	
0696	Other			0	
0697	Other			0	
0698	Other			0	
0699		Total Liabilities	3,973,826	68.747	1.730%
9910		Net Financial Assets (Net Debt)	1,734,783	30.012	1.730%
Non-Financial Assets					
0810	Tangible capital assets		17,207,355	297.687	1.730%
0820	Inventories of supplies		147,117	2.545	1.730%
0830	Prepaid expenses		96,526	1.670	1.730%
0896	Other			0	
0897	Other			0	
0898	Other			0	
0899		Total Non-Financial Assets	17,450,998	301.902	1.730%
Accumulated Surplus (Deficit)					
9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)			0	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)			0	
9920		Accumulated Surplus(Deficit)	16,185,761	281.914	1.730%
Accumulated Surplus Analysis					
1010	Equity in Tangible Capital Assets		17,207,355	297.687	1.730%
1020	Reserves and Reserve funds		2,174,940	37.627	1.730%
1030	General Surplus(Deficit)		(96,537)	(1.670)	1.730%
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)			0	
1097	Other			0	
1098	Other			0	
1099		Accumulated Surplus(Deficit)	16,185,761	281.914	1.730%

1210 Health Unit			Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
			1	2	300.0000%
			\$	\$	%
Consolidated Statement of Operations					
REVENUES					
Provincial					
1411	Province of Ontario		20,048,035	346.031	1.730%
1450	Land Ambulance			0	
1497	Other			0	
1498	Other			0	
1499		Total Provincial Funding	20,048,035	346.031	1.730%
Federal					
1611	Government of Canada			0	
1698	Other			0	
1699		Total Federal Funding	0	0	
Municipal Contributions					
1810	Municipal Billings		3,705,418	64.104	1.730%
1898	Other			0	
1899		Total Municipal Contributions	3,705,418	64.104	1.730%
Other Revenues					
2010	Investment Income		204,347	3.558	1.730%
2020	Deferred revenue earned		214,670	3.714	1.730%
2097	Other	Cash Recovery	152,291	2.721	1.730%
2098	Other	Program Revenue	923,291	15.938	1.730%
2099		Total Other Revenues	1,493,599	25.929	1.730%
9930		Total Revenues	25,251,048	436.042	1.730%
EXPENSES					
Health Services					
2410	Land Ambulance			0	
2420	Public Health		24,321,328	420.791	1.730%
2430	Other			0	
2440	DSSAB Administration			0	
2496	Other			0	
2497	Other			0	
2498	Other			0	
2499		Total Health Services	24,321,328	420.791	1.730%
9950		Annual Surplus / (Deficit)	929,720.00	16.084.00	1.730%



Financial Statements of

**NORTH BAY PARRY SOUND
DISTRICT HEALTH UNIT**

Year ended December 31, 2023

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

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For the year ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board Members of the North Bay Parry Sound District Health Unit

Opinion

We have audited the accompanying financial statements of the North Bay Parry Sound District Health Unit (the Entity), which comprise:

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*Auditor's Responsibilities for the Audit of the Financial Statements*" section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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 Entity'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 Entity 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 10, 2024

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash and cash equivalents	\$ 4,056,679	\$ 6,268,478
Accounts receivable (note 4)	1,651,930	451,749
	<u>5,708,609</u>	<u>6,720,227</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 6)	2,145,442	2,107,176
Deferred revenue (note 7)	450,384	665,054
Payable to the Province of Ontario	1,026,495	2,079,494
Other employment liabilities (note 9)	351,525	417,831
	<u>3,973,846</u>	<u>5,269,555</u>
Net financial assets	1,734,763	1,450,672
Non-financial assets:		
Tangible capital assets (note 3)	17,207,355	17,131,529
Supplies inventory	147,117	183,556
Prepaid expenses	96,526	137,776
	<u>17,450,998</u>	<u>17,452,861</u>
Contingencies (note 13)		
Commitments (note 14)		
Accumulated surplus (note 5)	\$ 19,185,761	\$ 18,903,533

See accompanying notes to financial statements.

On behalf of the Board:


Chairperson


Vice Chairperson

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget	Total	Total
	2023	2023	2022
Revenues:			
Province of Ontario (note 10)			
Core	\$ 16,025,259	\$ 16,030,631	\$ 15,442,699
Mitigation funding	1,792,400	1,792,400	1,792,400
One-time funding	1,875,260	2,225,004	4,894,182
Member municipalities	3,643,708	3,705,418	3,664,257
Cost recoveries - other programs (note 11)	97,281	157,291	104,824
Program revenue	238,400	368,797	288,132
Other grant revenues	100,000	356,870	951,825
Interest and miscellaneous	47,000	399,967	210,276
Transfer to deferred revenue	-	214,670	405,876
	23,819,308	25,251,048	27,754,471
Expenses: (note 17)			
Public Health Mandatory Programs	18,450,611	19,753,825	20,265,186
Ontario Seniors Dental Care	1,936,825	1,888,296	1,482,575
Healthy Babies, Healthy Children Programs	1,094,400	1,101,162	1,195,559
School-Focused Nurses Initiative	348,467	350,000	698,570
Infection Prevention and Control Hub	805,717	400,474	686,865
Miscellaneous grants	-	98,186	880,722
Adult Dental	134,780	149,991	55,488
Unorganized Territories/Indigenous Communities	125,000	122,475	89,730
Unorganized Territories/Northern Fruit and Vegetable	136,826	133,100	126,367
Falls Prevention	100,000	83,582	100,606
MOH/AMOH Compensation Initiative	50,959	50,638	69,415
One-time Programs	635,723	189,599	329,226
	23,819,308	24,321,328	25,980,309
Excess of revenue over expenses before items below	-	929,720	1,774,162
Province of Ontario Settlements (note 12)	-	(635,826)	(1,872,435)
Loss on disposal of tangible capital assets	-	(11,666)	(8,785)
Annual surplus (deficit)	-	282,228	(107,058)
Accumulated surplus, beginning of year	-	18,903,533	19,010,591
Accumulated surplus, end of year	\$ -	\$ 19,185,761	\$ 18,903,533

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Changes in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Annual surplus (deficit)	\$ 282,228	\$ (107,058)
Purchase of tangible capital assets	(995,450)	(458,735)
Amortization of tangible capital assets	907,958	796,711
Loss on disposal of tangible capital assets	11,666	8,785
	206,402	239,703
Acquisition of prepaid expenses	(96,526)	(137,776)
Use of prepaid expenses	137,776	141,824
Acquisition of supplies inventory	(147,117)	(183,556)
Consumption of supplies inventory	183,556	205,368
	77,689	25,860
Changes in net financial assets	284,091	265,563
Net financial assets, beginning of year	1,450,672	1,185,109
Net financial assets, end of year	\$ 1,734,763	\$ 1,450,672

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus (deficit)	\$ 282,228	\$ (107,058)
Adjustments for:		
Amortization of tangible capital assets	907,958	796,711
Loss on disposal of tangible capital assets	11,666	8,785
	<u>1,201,852</u>	<u>698,438</u>
Changes in non-cash working capital:		
Accounts receivable	(1,200,181)	475,497
Accounts payable and accrued liabilities	38,266	(327,202)
Due to Province of Ontario	(1,052,999)	1,680,131
Deferred revenue	(214,670)	(405,876)
Other employment liabilities	(66,306)	(59,928)
Supplies inventory	36,439	21,812
Prepaid expenses	41,250	4,048
	<u>(1,216,349)</u>	<u>2,086,920</u>
Cash flows from investing activity:		
Purchase of tangible capital assets	(995,450)	(458,735)
Increase (decrease) in cash	(2,211,799)	1,628,185
Cash and cash equivalents, beginning of year	6,268,478	4,640,293
Cash and cash equivalents, end of year	<u>\$ 4,056,679</u>	<u>\$ 6,268,478</u>

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2023

The North Bay Parry Sound District Health Unit (the "Health Unit") is incorporated without share capital under the Health Protection and Promotion Act and its principal activity is to provide mandatory public health programs. The Health Unit is a non-profit organization and is a registered charity exempt from income taxes under the Income Tax Act.

1. Summary of significant accounting policies:

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The significant accounting policies applied in the preparation of these financial statements are set out below.

(a) Financial statement presentation:

The financial statements reflect the assets, liabilities, revenues and expenses of the North Bay Parry Sound District Health Unit. The following programs are funded through grants from the Province of Ontario and through transfer payments from member municipalities.

Program Name	% Funded Province of Ontario	% Funded Municipal
Public Health Cost shared Mandatory Programs	70%	30%
Healthy Babies, Healthy Children	100%	0%
School Focused–Nurses Initiative	100%	0%
MOH/AMOH Compensation Initiative	100%	0%
Unorganized Territories/Mandatory Program	100%	0%
Unorganized Territories/Northern Fruit and Vegetable Program	100%	0%
Unorganized Territories/Indigenous Community Partnerships	100%	0%
Ontario Seniors Dental Care	100%	0%
Infection Prevention and Control Hub	100%	0%

(b) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, current bank accounts and short-term deposits, if any, with terms to maturity of less than 90 days.

(c) Revenue recognition:

Provincial funding revenues are recognized in the year to which the program relates. Municipal revenues are recognized in the year they are levied to member municipalities. Other revenues are recognized when services are provided and collection is reasonably assured. Investment revenue is recognized in the period earned.

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and all eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Summary of significant accounting policies (continued):

(d) Retirement benefits:

The Health Unit's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred.

(e) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Asset	Basis	Term
Furniture	Straight-line	5 to 10 years
Equipment	Straight-line	5 to 8 years
Computer equipment and software	Straight-line	4 to 5 years
Portables	Straight-line	20 years
Building	Straight-line	40 years
Leaseholds	Straight-line	Over term of the lease
Trailers	Straight-line	5 years

(f) Economic dependence:

Substantially all of the Health Unit's revenue is received from the Province of Ontario and municipalities in its district. The continuation of the Health Unit is dependent on this funding.

Any adjustment to funding is recorded in the year it becomes known as an adjustment to net assets.

(g) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors.

(h) Use of estimates:

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the determination of the estimated useful life of tangible capital assets. Actual results could differ from these estimates.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policies:

The Health Unit adopted the following standards concurrently beginning January 1, 2022 prospectively: *PS 1201 Financial Statement Presentation*, *PS 2601 Foreign Currency Translation*, *PS 3041 Portfolio Investments* and *PS 3450 Financial Instruments*.

PS 1201 Financial Statement Presentation replaces *PS 1200 Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in *PS 2601 Foreign Currency Translation*, *PS 3450 Financial Instruments*, and *PS 3041 Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 Foreign Currency Translation replaces *PS 2600 Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses. *PS 3041 Portfolio Investments* replaces *PS 3040 Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to *PS 3450 Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, *PS 3030 Temporary Investments* no longer applies.

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date.

Fair value hierarchy

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

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Change in accounting policies (continued):

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

On January 1, 2022, the Board adopted Public Accounting Standard *PS 3280 Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. An asset retirement obligation has not been recorded by the Health Unit, as it does not possess tangible capital assets that meet the recognition criteria.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Tangible capital assets:

	Furniture	Equipment	Computer Equipment & Software	Leaseholds	Portables	Buildings	Land	Trailers	Work In Progress	2023	
										Total	Total
Cost:											
Balance, January 1, 2023	\$ 984,037	1,150,944	2,671,071	253,130	2,916	17,469,708	987,335	10,289	12,081		23,541,511
Additions	40,104	237,776	116,618	600,952	-	-	-	-	-	-	995,450
Disposals	(86,500)	(93,958)	(81,602)	(248,957)	(2,916)	-	-	-	-	-	(513,933)
Transfers to (from)	-	-	-	12,081	-	-	-	-	(12,081)	-	-
Balance, December 31, 2023	\$ 937,641	1,294,762	2,706,087	617,206	-	17,469,708	987,335	10,289	-	-	24,023,028
Accumulated amortization:											
Balance, January 1, 2023	\$ 476,867	896,675	2,357,504	239,346	2,114	2,433,361	-	4,115	-	-	6,409,982
Amortization	91,937	145,471	169,336	61,721	-	437,435	-	2,058	-	-	907,958
Disposals	(86,500)	(93,958)	(81,602)	(238,093)	(2,114)	-	-	-	-	-	(502,267)
Balance, December 31, 2023	\$ 482,304	948,188	2,445,238	62,974	-	2,870,796	-	6,173	-	-	6,815,673
Net book value											
At December 31, 2023	\$ 455,337	346,574	260,849	554,232	-	14,598,912	987,335	4,116	-	-	17,207,355

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Tangible capital assets (continued):

		Computer										2022 Total
		Furniture	Equipment	Equipment & Software	Leaseholds	Portables	Buildings	Land	Trailers	Work In Progress	2022 Total	
Cost:												
Balance, January 1, 2022	\$	839,144	1,203,824	2,602,173	253,130	2,916	17,466,093	987,335	19,237	-	-	23,373,852
Additions		170,412	93,618	179,009	-	-	3,615	-	-	12,081	-	458,735
Disposals		(25,519)	(146,498)	(110,111)	-	-	-	-	(8,948)	-	-	(291,076)
Balance, December 31, 2022	\$	984,037	1,150,944	2,671,071	253,130	2,916	17,469,708	987,335	10,289	12,081	-	23,541,511
Accumulated amortization:												
Balance, January 1, 2022	\$	414,460	913,798	2,328,186	237,377	1,968	1,995,926	-	3,847	-	-	5,895,562
Amortization		87,926	127,748	139,429	1,969	146	437,435	-	2,058	-	-	796,711
Disposals		(25,519)	(144,871)	(110,111)	-	-	-	-	(1,790)	-	-	(282,291)
Balance, December 31, 2022	\$	476,867	896,675	2,357,504	239,346	2,114	2,433,361	-	4,115	-	-	6,409,982
Net book value												
At December 31, 2022	\$	507,170	254,269	313,567	13,784	802	15,036,347	987,335	6,174	12,081	-	17,131,529

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

4. Accounts receivable:

	2023	2022
Government of Canada	\$ 283,882	\$ 207,009
Province of Ontario	1,342,452	143,215
Member municipalities	10,203	15,144
Other	15,393	86,381
	\$ 1,651,930	\$ 451,749

5. Accumulated surplus:

	2023	2022
Invested in tangible capital assets	\$ 17,207,355	\$ 17,131,529
Municipal reserve (i)	2,174,943	1,998,408
Amounts to be recovered (note 9)	(351,525)	(417,831)
Operating fund	154,988	191,427
	\$ 19,185,761	\$ 18,903,533

(i) Change in Municipal reserve:

Balance, beginning of year	\$ 1,998,408	\$ 1,796,820
Additions:		
Surplus	77,211	160,620
Interest	99,324	40,968
	\$ 2,174,943	\$ 1,998,408

6. Accounts payable and accrued liabilities:

	2023	2022
Trade payables and other accruals	\$ 1,519,900	\$ 1,319,034
Accrued salaries and benefits	607,722	741,261
Due to member municipalities	17,820	6,693
Capital project payable	-	40,188
	\$ 2,145,442	\$ 2,107,176

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Deferred revenue:

	2023	2022
Deferred revenue, beginning of year	\$ 665,054	\$ 1,070,930
Add: amount received during the year	951,125	2,787,756
Less: amount recognized as revenue during the year	(692,555)	(3,046,020)
Less: payable to Province of Ontario	(473,240)	(147,612)
Deferred revenue, end of year	\$ 450,384	\$ 665,054

Included in cash and cash equivalents is restricted amounts of \$450,384 (2022 - \$665,054) with respect to the above.

The ending balance is comprised of:

	2023	2022
Infection Prevention and Control Hub	\$ 148,663	\$ 447,871
Other Grants	276,398	210,453
Falls Prevention	6,958	2,970
Adult Dental Preventative	12,500	3,760
Needle Exchange Program	5,865	-
	\$ 450,384	\$ 665,054

8. Credit facility:

The Health Unit has authorized line of credit under a credit facility agreement with a Canadian chartered bank. The maximum draw permitted under this agreement is \$2,000,000 at prime less 0.25%. The amount drawn on this facility at year end was \$Nil (2022 - \$Nil).

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

9. Other employment liabilities:

The Health Unit provides certain employee benefits which will require funding in future periods.

	2023	2022
Vacation and compensation time	\$ 351,525	\$ 417,831

10. Province of Ontario funding:

The revenue from the Province of Ontario consists of the following grants:

	Budget 2023	Total 2023	Total 2022
Core:			
Public Health Mandatory programs	\$ 11,609,775	\$ 11,609,775	\$ 11,494,775
Unorganized Territories	1,071,474	1,077,725	1,117,202
Healthy Babies, Healthy Children	1,094,400	1,094,400	1,094,400
Ontario Seniors Dental Care	1,936,825	1,936,822	1,460,325
Unorganized Territories/Northern			
Fruit and Vegetable program	136,826	133,100	126,367
Unorganized Territories/Indigenous Communities	125,000	122,475	89,730
MOH/AMOH Compensation Initiative	50,959	56,334	59,900
Subtotal	16,025,259	16,030,631	15,442,699
Mitigation funding	1,792,400	1,792,400	1,792,400
One time funding:			
Public Health - COVID-19: General program	46,117	60,100	526,800
Public Health - COVID-19: Vaccine program	39,236	696,600	2,592,000
School-Focused Nurses Initiative	348,467	350,000	698,570
MOH/AMOH Compensation Initiative	-	-	9,515
Other	635,723	543,798	437,297
Infection Prevention and Control Hub	805,717	574,506	630,000
Subtotal	1,875,260	2,225,004	4,894,182
	\$ 19,692,919	\$ 20,048,035	\$ 22,129,281

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

11. Cost recoveries:

The Health Unit is responsible for the delivery of various mandated public health and other health programs which are funded 100% by the Province of Ontario. Some expenditures related to the delivery of these programs are initially incurred by the Health Unit and are subsequently recovered from these provincial programs. These amounts recovered are recorded as cost recoveries in the Health Unit's statement of operations and accumulated surplus.

12. Province of Ontario Settlements:

The Province of Ontario settlements for the year consists of the following:

	2023	2022
Infection Prevention and Control Hub	(473,240)	(125,760)
One-time funding – COVID-19: Vaccine program	\$ (134,807)	\$ (1,577,913)
Ontario Seniors Dental Care	(22,084)	–
MOH/AMOH Compensation Initiative	(5,695)	–
Healthy Babies, Healthy Children	–	(147,612)
One-time programs	–	(21,150)
	<u>\$ (635,826)</u>	<u>\$ (1,872,435)</u>

13. Contingencies:

On July 1, 1987, a group of health care organizations, ("subscribers"), formed Healthcare Insurance Reciprocal of Canada ("HIROC"). HIROC is registered as a Reciprocal pursuant to provincial Insurance Acts which permit persons to exchange with other persons reciprocal contracts of indemnity insurance. HIROC facilitates the provision of liability insurance coverage to health care organizations in the provinces and territories where it is licensed. Subscribers pay annual premiums, which are actuarially determined, and are subject to assessment for losses in excess of such premiums, if any, experienced by the group of subscribers for the years in which they were a subscriber. No such assessments have been made to current date.

Since its inception in 1987, HIROC has accumulated an unappropriated surplus, which is the total of premiums paid by all subscribers plus investment income less the obligation for claims reserves and expenses and operating expenses. Each subscriber that has an excess of premium plus investment income over the obligation for their allocation of claims reserves and expenses and operating expenses may be entitled to receive distributions of their share of the unappropriated surplus at the time such distributions are declared by the Board of Directors of HIROC.

The Health Unit became a member of HIROC in January 2013 and is subject to any assessment on a proportionate basis.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

14. Commitments:

The Health Unit has the following commitments:

- a. The Health Unit rents office premises in Sturgeon Falls on a lease that expired during 2017, currently on a month-to-month agreement, Mattawa based on scheduled clinics, total was \$1,800 for the year, Parry Sound under lease expiring on July 1, 2038 at \$304,223 per year.
- b. The Health Unit rents equipment under various long-term leases, the longest of which expires in 2028. The annual lease payments amount to \$16,173 (2022 - \$24,086).

The minimum annual lease payments for the next five years are as follows:

2024	\$ 320,396
2025	316,510
2026	315,214
2027	314,347
2028	307,549

15. Pension agreement:

The Health Unit is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Health Unit has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Health Unit records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employment contributions to the Plan for past employee service.

OMERS provides pension services to almost half a million active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023. The results of this valuation disclosed total actuarial liabilities of \$136,185 million in respect of benefits accrued for service with actuarial assets at that date of \$131,983 million indicating a going concern actuarial deficit of \$4,202 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Health Unit does not recognize any share of the OMERS pension surplus or deficit. The amount contributed to OMERS for 2023 was \$1,374,208 (2022 - \$1,257,820) for current service.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2023

16. Segmented reporting:

The Canadian Chartered Public Accountants Public Sector Accounting Handbook Section PS 2700, Segment Disclosures, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide the disclosures established by this section when their operations are diverse enough to warrant such disclosures. The Health Unit has only one identifiable segment, considered to be public health, as presented in these financial statements.

17. Expenditures by object:

	2023	2022
Salaries	\$ 14,776,300	\$ 16,250,193
Employee benefits	4,038,176	3,871,670
Professional and purchase services	1,802,492	2,066,185
Materials and supplies	1,115,577	1,328,303
Amortization of tangible capital assets	907,958	796,712
Occupancy	573,727	519,009
Information technology	291,165	329,966
Communication costs	173,295	207,622
Travel	285,407	289,096
Professional development	218,508	234,281
Equipment	138,723	87,272
	<u>\$ 24,321,328</u>	<u>\$ 25,980,309</u>

18. Comparative information:

Certain of the comparative information have been restated to meet current year's presentation.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 1 - Public Health Mandatory Programs

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023	Total 2023	Total 2022
Revenue:			
Province of Ontario			
Core	\$ 12,681,249	\$ 12,687,500	\$ 12,611,977
Mitigation funding	1,792,400	1,792,400	1,792,400
One-time funding	85,353	756,700	3,118,800
Member municipalities	3,552,928	3,614,638	3,503,637
Program revenue	194,400	277,910	222,358
Cost recoveries - other programs	97,281	157,291	104,824
Other grant revenues	-	-	10,000
Interest and miscellaneous	47,000	399,967	208,259
Transfer from deferred revenue	-	5,750	28,100
Transfer to deferred revenue	-	-	(5,750)
	18,450,611	19,692,156	21,594,605
Expenses:			
Salaries	12,071,899	12,353,842	13,118,803
Employee benefits	3,352,957	3,399,888	3,141,111
Professional and purchased services	620,667	709,835	795,763
Program material and supplies	606,529	843,895	718,554
Occupancy	550,876	573,727	512,534
Information technology	299,920	291,165	329,899
Communication costs	171,774	169,966	206,483
Travel	214,305	261,078	269,517
Professional development	329,088	198,745	212,459
Office supplies	105,940	86,122	107,887
Equipment	126,656	34,638	86,934
Amortization of tangible capital assets	-	830,924	765,242
	18,450,611	19,753,825	20,265,186
Excess (deficiency) of revenue over expenses before items below	-	(61,669)	1,329,419
Capital expenditures	-	(443,546)	(437,663)
Province of Ontario settlement for the year	-	(134,807)	(1,577,913)
Loss on disposal of tangible capital assets	-	11,666	8,785
Member Municipality surplus to be transferred to municipal reserves	-	(61,710)	-
Annual deficit	\$ -	\$ (690,066)	\$ (677,372)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 2 - Healthy Babies, Healthy Children Program

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023	Total 2023	Total 2022
Revenue:			
Province of Ontario			
Core	\$ 1,094,400	\$ 1,094,400	\$ 1,094,400
Transfer from deferred revenue	-	-	245,017
	1,094,400	1,094,400	1,339,417
Expenses:			
Salaries	828,161	821,090	862,928
Employee benefits	239,157	247,599	236,069
Travel	24,397	16,592	14,759
Communication costs	-	3,329	1,139
Professional and purchased services	2,685	2,685	2,615
Office supplies	-	361	245
Program material and supplies	-	1,675	61,210
Professional development	-	1,069	7,409
Information technology	-	-	67
Amortization of tangible capital assets	-	6,762	6,762
Allocated costs	-	-	2,356
	1,094,400	1,101,162	1,195,559
Excess (deficiency) of revenue over expenses before items below	-	(6,762)	143,858
Capital expenditures	-	-	(3,008)
Province of Ontario settlement for the year	-	-	(147,612)
Annual deficit	\$ -	\$ (6,762)	\$ (6,762)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 3 - Ontario Seniors Dental Care

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget	Total	Total
	2023	2023	2022
Revenue:			
Province of Ontario			
Core	\$ 1,936,825	\$ 1,936,822	\$ 1,460,325
Program revenue	-	19,935	15,604
	1,936,825	1,956,757	1,475,929
Expenses:			
Salaries	735,804	538,503	565,229
Employee benefits	190,508	153,718	158,598
Professional and purchased services	772,987	976,132	599,583
Program material and supplies	55,000	42,414	43,283
Equipment	30,530	6,086	-
Office supplies	830	655	539
Professional development	4,500	3,880	3,155
Travel	1,000	3,206	512
Information technology	3,875	-	-
Amortization of tangible capital assets	-	21,911	24,708
Allocated costs	141,791	141,791	86,968
	1,936,825	1,888,296	1,482,575
Excess (deficiency) of revenue over expenses before item below	-	68,461	(6,646)
Capital expenditures	-	(68,290)	(18,062)
Province of Ontario settlement for the year	-	(22,084)	-
Annual deficit	\$ -	\$ (21,913)	\$ (24,708)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 4 - School-Focused Nurses Initiative

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	<u>Budget</u>	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2022</u>
Revenue:			
Province of Ontario			
One-time funding	\$ 348,467	\$ 350,000	\$ 698,570
Expenses:			
Salaries	268,337	268,027	555,135
Employee benefits	80,130	81,973	143,435
	<u>348,467</u>	<u>350,000</u>	<u>698,570</u>
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 5 - Unorganized Territories/Northern Fruit and Vegetable Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget		Total		Total
	2023		2023		2022
Revenue:					
Province of Ontario					
Core	\$ 136,826	\$	133,100	\$	126,367
Expenses:					
Salaries	61,639		57,892		56,813
Employee benefits	17,950		17,951		14,343
Program material and supplies	48,737		45,049		39,542
Office supplies	1,000		313		435
Professional and purchased services	-		4,395		7,734
Allocated costs	7,500		7,500		7,500
	136,826		133,100		126,367
Annual surplus	\$ -	\$	-	\$	-

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 6 - Unorganized Territories/Indigenous Communities

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget		Total		Total
	2023		2023		2022
Revenue:					
Province of Ontario					
Core	\$ 125,000	\$	122,475	\$	89,730
Expenses:					
Salaries	69,692		55,326		40,389
Employee benefits	20,532		18,998		12,062
Program material and supplies	23,276		39,339		24,421
Professional development	3,500		509		3,980
Travel	-		303		878
Allocated costs	8,000		8,000		8,000
	125,000		122,475		89,730
<hr/>					
Annual surplus	\$ -	\$	-	\$	-

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 7 - MOH/AMOH Compensation Initiative

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget	Total	Total
	2023	2023	2022
Revenue:			
Province of Ontario			
Core	\$ 50,959	\$ 56,334	\$ 59,900
One-time funding	-	-	9,515
	50,959	56,334	69,415
Expenses:			
Salaries	43,151	42,514	58,618
Employee benefits	7,808	8,124	10,797
	50,959	50,638	69,415
Excess of revenue over expenses before item below	-	5,696	-
Province of Ontario settlement for the year	-	(5,696)	-
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 8 - One-Time Programs

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	OSDCP Capital Funding						Public Health Inspector		Total	
	Needle Exchange Program		Parry Sound		Practicum		2023		2022	
	2023	Actual	2023	Actual	2023	Actual	Budget	Actual	Budget	Actual
Revenue:										
Province of Ontario	\$	27,523	\$	19,748	\$	510,550	\$	13,500	\$	543,798
One-time funding				2,770		84,150				86,920
Transfer from deferred revenue				(5,866)						(5,866)
Transfer to deferred revenue				16,652		594,700	13,500	13,500	635,723	624,852
		27,523		594,700		594,700	13,500	635,723	635,723	350,377
Expenses:										
Salaries							11,934	10,047	11,934	10,047
Employee benefits							1,212	1,041	1,212	1,041
Information technology										
Professional and purchased services		3,000		2,754					3,000	2,754
Equipment					200,700	97,567			200,700	97,567
Program material and supplies		24,523		13,898	394,000	13,519			418,523	27,417
Professional development								870		870
Travel							354	1,542		1,542
Amortization of tangible capital assets						48,361				48,361
		27,523		16,652	594,700	159,447	13,500	13,500	635,723	189,599
										329,226
Excess of revenue over expenses before item below						435,253				435,253
Province of Ontario settlement										
Capital expenditures						(483,614)				(483,614)
Annual deficit	\$		\$		\$	(48,361)	\$		\$	(48,361)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 9 - Adult Dental

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023	Total 2023	Total 2022
Revenue:			
Member municipalities	\$ 90,780	\$ 90,780	\$ 160,620
Program revenue	44,000	70,952	50,170
Miscellaneous Income	-	-	2,017
Transfer from deferred revenue	-	3,760	19,561
Transfer to deferred revenue	-	-	(16,260)
	134,780	165,492	216,108
Expenses:			
Salaries	101,960	101,555	45,771
Employee benefits	21,875	21,697	9,717
Program material and supplies	8,595	4,182	-
Professional development	2,250	2,293	-
Professional and purchased services	-	19,789	-
Office supplies	100	-	-
Travel	-	475	-
	134,780	149,991	55,488
Excess of revenue over expenses before item below	-	15,501	160,620
Member Municipality surplus to be transfered to municipal reserves	-	(15,501)	(160,620)
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 10 - Infection Prevention and Control Hub

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget	Total	Total
	2023	2023	2022
Revenue:			
Province of Ontario			
One-time funding	\$ 805,717	\$ 574,506	\$ 630,000
Transfer from deferred revenue	-	447,871	630,496
Transfer to deferred revenue	-	(148,663)	(447,871)
	805,717	873,714	812,625
Expenses:			
Salaries	339,726	306,349	472,650
Employee benefits	115,724	75,533	112,887
Professional development	49,628	10,863	7,278
Travel	6,782	1,633	1,332
Program material and supplies	228,116	5,463	92,187
Communication costs	567	-	-
Equipment	2,883	432	338
Office supplies	578	201	193
Allocated costs	61,713	-	-
	805,717	400,474	686,865
Excess of revenue over expenses before item below	-	473,240	125,760
Province of Ontario settlement	-	(473,240)	(125,760)
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 11 - Falls Prevention

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget	Total	Total
	2023	2023	2022
Revenue:			
Other grant revenues	\$ 100,000	\$ 87,570	\$ 82,103
Transfer from deferred revenue	-	2,970	21,473
Transfer to deferred revenue	-	(6,958)	(2,970)
	100,000	83,582	100,606
Expenses:			
Salaries	68,285	63,864	67,858
Employee benefits	20,248	11,654	16,430
Program material and supplies	8,967	6,625	13,813
Office supplies	500	582	760
Professional development	1,000	279	-
Travel	1,000	578	1,745
	100,000	83,582	100,606
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 12 - Miscellaneous Grants

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget		Total		Total
	2023		2023		2022
Revenue:					
Other grant revenues	\$ -		\$ 269,300	\$	859,722
Transfer from deferred revenue	-		105,284		126,284
Transfer to deferred revenue	-		(276,398)		(105,284)
	-		98,186		880,722
Expenses:					
Professional and purchased services	-		86,902		659,791
Program material and supplies	-		11,284		214,437
Security	-		-		6,475
Office supplies	-		-		19
	-		98,186		880,722
Annual surplus	\$ -		\$ -	\$	-

From: [Judy Toupin](#)
To: [Info](#)
Subject: Julie Lynn day at the Museum
Date: June 4, 2024 2:57:17 PM
Attachments: [Julie Lynn Day.docx](#)

Hello

this is our poster announcing Julie Lynn Day at the Museum

could you please print and distribute/post?

--

Thank you, merci, meegwetch, marsi

Judy Toupin, Curator
(she/her)

Musee Mattawa Museum

705-744-5495

"There are stories here ... where two rivers meet"

« Il y a des histoires ici ... où deux rivières se rencontrent »

www.mattawamuseum.ca





Julie Lynn Day

at the Mattawa Museum

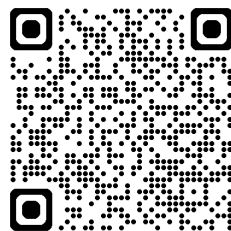
Thursday, June 20th at 1pm

Julie Lynn will be visiting the museum as part of the dedication of the new
Women's Exhibit

HerStory: The Stories She Tells



Please join us with Julie, her family and friends





INFORMATION REPORT

PREPARED FOR: MAYOR BÉLANGER AND MEMBERS OF COUNCIL

PREPARED BY: DEXTURE SARRAZIN, DIRECTOR OF COMMUNITY SERVICES

TITLE: VECTORIZATION OF TOWN LOGO

DATE: JUNE 10, 2024

REPORT NO: 24-31R

BACKGROUND

The Town of Mattawa logo holds sentiment in the hearts of many and has been a badge of the community for decades. As we shift to improving our digital presence, it is important for the Town of Mattawa to have a logo that can be versatile on print media, digital media and as a brand that can be worn, shown, and something future generations can apply.

In recent years, the Town has attempted to “rebrand” using the services of a company and this process was arduous, divisive, and created a process that felt more like Groundhog Day than a positive opportunity to redefine our brand. Enter the vectorization process. A process graphic designers use to take a dated logo and digitize it.

Over the last 2 months, we have been working with VS Group on our website redesign, a process started by the last council and past staff. This website redesign needs us to come together on colours, style, and brand for this to roll out in a reasonable time.

Now that the website work is at the design stage, we must move forward with a refreshed, vectorized, Town of Mattawa logo. The process was simple. Take the current logo, keep the principles the same, and give it a fresh coat of paint, a little sparkle, and some digital charm.

Here are the two different versions of the logo that were felt to quietly exceed expectations. Attached to this report is a copy of the old logo and the 2 versions.

ANALYSIS & DISCUSSION

Understanding that you are seeing the different versions that were part of the process, we expect that you value our time and work with this project and have vectorized the current logo to be a mix of the past and our future.

The new logo has the same elements. The mountains, the bridges, the sky, the water, and the canoe. In the full colour logo, the canoe is red and symbolic of the work of our community and those in it. On the canoe is the “Experience Mattawa” leaf. As we have come to see, the community loves the Experience Mattawa brand and a simple touch of this brand in our logo is subtle and fitting. The colour of the water is also the same colour code use in the Experience Mattawa brand.

Today, we are seeking your confirmation and acceptance of Version #3 and Version #4 to be used interchangeably.

Version #3 may be used on clothing, advertising, and print media with appropriate text as our “special logo”

Version #4 will be used as our badge and brand as our “primary logo”

FINANCIAL IMPLICATIONS

The website contract for VS Group totals \$19,950.00 of which the \$6,650.00 retainer or 1/3 has been paid to initiate the project and the other 2/3 due at the middle and end stages of the project. The logo vectorization cost is separate and is \$1795.00. As print inventory depletes, the new logo(s) will be used. As clothing is provided to staff, logo will be used. Asset logos, where old logo is present, will be updated as soon as possible. (trucks, signs, etc.) New logo will be used on website which is due for rollout in September. Delays could see the website delayed and costs increase due to increase timeline and production schedule.

RELEVANT POLICY/LEGISLATION

Accessibility for Ontarians with Disabilities Act, 2005

RECOMMENDATIONS/RESOLUTION

It is recommended that the Corporation of the Town of Mattawa, accepts the report, Version #3 and Version #4 of the attached artwork and that Version #4 be used as the “primary” logo and Version #3 be used as the “special logo” and that council authorize staff to move forward with communication to the public, replacement of logo assets, and making the new logos, our brand.

BE IT RESOLVED THAT the Council of the Town of Mattawa receives Report # 24-31R titled Vectorization of Town Logo.

AND FURTHER THAT Council approve the artwork listed as version # 3 and version # 4 as shown as an attachment to this report and that version # 4 be used as the “primary” logo while version # 3 be used as the “special” logo as staff deem necessary.

AND FURTHER THAT Council authorize staff to move forward with communications to the public making the new logos “our brand” and begin replacement of the logo assets.



ARTWORK PROOF

Before:



Version #1:



Version #2:



Version #3:



Town of
Mattawa

Version #4:



Proof #: 04
Client: Town of Mattawa
Date: May 28, 2024

Project Name: Branding
Description: Vectorize Logo

Date Approved: _____

Approved By: _____

Please read carefully: The above document is the FINAL VERSION according to your specifications. Please take this time to go over the document carefully to ensure it meets with your approval. Once you have completed your check, please sign and date this sheet in the area indicated above. Once you have "signed off" on this project, VS Group may not be held responsible for any errors in copy or design.

ARTWORK PROOF

Version #3:



ARTWORK PROOF

Version #4:



Proof #: 04
Client: Town of Mattawa
Date: May 28, 2024

Project Name: Branding
Description: Vectorize Logo

Date Approved: _____

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INFORMATION REPORT

PREPARED FOR: MAYOR BÉLANGER AND MEMBERS OF COUNCIL
PREPARED BY: DEXTURE SARRAZIN, DIRECTOR OF COMMUNITY SERVICES
TITLE: SCHEDULE OF USER FEES 2024
DATE: MONDAY JUNE 10, 2024
REPORT NO: 24-32R

BACKGROUND

The entire schedule of user fees was last completely updated in 2017. Since 2017, some schedules were changed, and others have gone unchanged. Schedule F Environmental Services Fees was last changed in 2018, Schedule G Recreation Department was last changed in 2022, Schedule I Cemetery was last changed in 2022, Schedule J Landfill was last changed in 2021 and all remaining schedules changed in 2017

As you can see, there is great disparity in when each of the fee schedules were last changed, therefore an overhaul is necessary. From the way our fees are charged, to how much or how little they increase or decrease, the Town of Mattawa is not in line with other communities our size in many areas. This can have many impacts on how we do business. Firstly, if we are low on a particular user fee, staff are impacted by influx of service users, and we miss out on lost revenue. Secondly, if we are high on a particular user fee, the service goes underutilized, and we must adjust our services to meet underutilization. Thirdly, if we are at market, our services could be used appropriately to the demand, the fee collected is representative and our services meet the needs of the community no matter which service they receive.

Being a small town that offers the services of a typical town with a larger population, services are often sought in Mattawa. Access to the arena, landfill, fitness centre, curling club, information centre, library and services at Town Hall are used by many in the region. The user fees from these services that are charged directly to the user must be at market for us to see a balance in the quality, availability, and offering of our services.

Staff commissioned comparable fees from surrounding municipalities for recreation fees including ice rentals, ball field, fitness centre, and community centre user fees. Our current fees are below market. Where we are high in the market is the community centre. Other community centres hold their own liquor license and make profits from the bar where our community centre requires the individual to take out an SOP. New fees added are for the per year skating and shinny passes.

Comparable fees for the landfill services were sought from East Ferris, Bonfield, Deep River, and North Bay. In almost all cases our fees are misaligned with how the market charges fees. Moving from a per bag, per cubic foot, to fees that are based on the size of vehicle is a more standard approach like Deep River and North Bay. Bulk asbestos waste has been removed from the fee schedule.

MFIPPA and AGCO fees are prescribed by legislation.

In 2024/2025, we are hoping to increase the dialogue with our neighbouring municipalities to revise the formula that hasn't been looked at since 1997/1998 for user related fees. However, we must move forward with the approval of user fees and adjust from there.

ANALYSIS & DISCUSSION

All teams responsible for their schedule of user fees have looked at other municipalities, their fees, and compared them against what we are charging.

The 3-year fee schedule proposal is aimed at bringing us in line with what other communities are charging and how they are charging for similar services.

Attached is the proposed schedule of fees.

FINANCIAL IMPLICATIONS

See schedule of fees 2023, 2024, 2025, 2026.

RELEVANT POLICY/LEGISLATION

Town of Mattawa Consolidated Fees & Charges By-law

Municipal Act, 2001 as amended

RECOMMENDATIONS/RESOLUTION

It is recommended that the Council of the Town of Mattawa receives Report# and adopts the user fees schedule as attached.

BE IT RESOLVED THAT the Council of the Town of Mattawa receives Report # 24-31R titled Schedule of User Fees 2024.

AND FURTHER THAT Council approve the attached user fees schedules and directs staff to return at the next regular meeting with a by-law for formal adoption.



TOWN OF MATTAWA CONSOLIDATED USER FEES

ADMINISTRATION/CLERK'S DEPARTMENT/TREASURY SERVICES

SERVICE	2023	2024	2025	2026
Municipal Freedom of Information & Privacy Act (MFIPPA) as prescribed by legislation				
Request	\$5.00	\$5.00	\$5.00	\$5.00
Search time (per 15 minutes)	\$7.50	\$7.50	\$7.50	\$7.50
Preparation of Records to Disclosure (per 15 minutes)	\$7.50	\$7.50	\$7.50	\$7.50
Photocopies or print outs (per page)	\$0.20	\$0.20	\$0.20	\$0.20
Administration/Clerk Services				
B&W Letter photocopies or print outs (per page)	\$0.50	\$0.75	\$1.00	\$1.25
B&W Legal photocopies or print outs (per page)	\$0.50	\$0.85	\$1.10	\$1.35
B&W Ledger photocopies or print outs (per page)	\$1.00	\$1.25	\$1.50	\$1.75
Colour Letter photocopies or print outs (per page)	\$1.00	\$1.25	\$1.50	\$1.75
Colour Legal photocopies or print outs (per page)	\$1.00	\$1.35	\$1.60	\$1.85
Colour Ledger photocopies or print outs (per page)	\$1.50	\$2.00	\$2.25	\$2.50
Faxes Incoming/Outgoing – Local	\$1.00	\$2.00	\$2.50	\$3.00
Faxes Incoming/Outgoing – Long Distance	\$2.00	\$3.00	\$3.50	\$4.00
Council Chamber Rental – Resident	\$100.00	\$100.00 + HST	\$125.00 + HST	\$150.00 + HST
Council Chamber Rental – Non Resident		\$150.00 + HST	\$175.00 + HST	\$200.00 + HST
Commissioner of Oaths – Resident	\$5.00	\$5.00	\$5.00	\$5.00
Commissioner of Oaths – Non Resident		\$30.00	\$30.00	\$30.00
Certified True Copies – Resident	\$5.00	\$5.00	\$5.00	\$5.00
Certified True Copies – Non Resident		\$35.00	\$35.00	\$35.00
Treasury Services				
NSF – Returned Item Charge	\$40.00	\$40.00	\$45.00	\$50.00
Tax-Utility Certificate	\$40.00 EA	\$60.00	\$60.00	\$60.00
Zoning Inquiry for property sales	\$40.00	\$75.00	\$75.00	\$75.00
Work Orders for property sales	\$40.00	\$75.00	\$75.00	\$75.00
Fire Inquiry for property sales	\$40.00	\$75.00	\$75.00	\$75.00
Tax Account Status Printout (Current Year)		\$5.00	\$5.00	\$5.00

Tax Account Printout (Multi-years)		\$20.00	\$20.00	\$20.00
Reprint of Tax and Utility Bills (each bill)		\$5.00	\$5.00	\$5.00
Year End Unpaid Water Transfer to Tax Roll	\$50.00	\$50.00	\$50.00	\$50.00
Year End Accounts Receivables Transfer to Tax Roll	\$50.00	\$50.00	\$50.00	\$50.00
Final Letters for Tax Accounts in 3 rd Year Arrears – Pre Tax Sale Registration	\$50.00	\$50.00	\$50.00	\$50.00
Property Tax Sale Registration Fee	\$500.00	\$500.00 + legal costs recovery	\$500.00 + legal costs recovery	\$500.00 + legal costs recovery
Property Tax Sale Extension Agreement	\$250.00	\$300.00 + legal costs recovery	\$300.00 + legal costs recovery	\$300.00 + legal costs recovery
Late Payment Fees on All Overdue Accounts (per month on 1 st day after due date)	1.25%	1.25%	1.25%	1.25%

PLANNING SERVICES

SERVICE	2023	2024	2025	2026
Minor Variance Applications (Committee of Adjustment) **cost plus a \$100.00 deposit towards the final planner costs	\$325.00	\$400.00	\$500.00	\$600.00
Rezoning Applications **cost plus a \$250.00 deposit towards the final planner costs	\$500.00	\$650.00	\$850.00	\$1050.00
Official Plan Amendment Application **cost plus a \$350.00 deposit towards the final planner costs	\$750.00	\$1000.00	\$2000.00	\$3000.00
Copy of Zoning By-law	\$10.00	\$20.00	\$20.00	\$20.00
Copy of Official Plan	\$10.00	\$20.00	\$20.00	\$20.00
Landowner Inquires for Planning Consultant outside of Municipal Staff Resources (per hour)	\$125.00	\$150.00	\$150.00	\$150.00

NOTE: Full cost recovery on Minor Variance Applications, Rezoning Application and Official Plan Amendment Applications on planning services fees with deposit.

RECREATION DEPARTMENT SERVICES

SERVICE	2023	2024	2025	2026
Hall / Community Centre Rentals				
Hall Rental – per day	\$250.00	\$265.00	\$270.00	\$275.00
Hall Rental – per hour	\$35.00	\$40.00	\$45.00	\$50.00
Kitchen Rental – per day (arena event only)	\$100.00	\$105.00	\$110.00	\$115.00
Hall & Kitchen Rental – per day	\$350.00	\$365.00	\$370.00	\$375.00
Hall & Bar Rental – per day	\$495.00	\$510.00	\$515.00	\$520.00
Hall, Bar & Kitchen Rental – per day	\$595.00	\$610.00	\$615.00	\$620.00
Ice Rentals				
Youth Rental Fee - per hour	\$60.00	\$75.00	\$85.00	\$95.00
Adult Rental Fee - per hour	\$90.00	\$105.00	\$115.00	\$125.00
Non-Resident/Team Fee - per hour	\$105.00	\$120.00	\$130.00	\$140.00
Public/Family Skating - per session	\$2.00	\$3.00	\$3.50	\$4.00
Shinny Hockey - per session	\$5.00	\$6.00	\$6.50	\$7.00
Skating Pass (Individual) - per year	\$25.00	\$30.00	\$35.00	\$40.00
Skating Pass (Family) - per year		\$60.00	\$65.00	\$70.00
Shinny Hockey Pass (Individual) - per year		\$60.00	\$65.00	\$70.00
Shinny Hockey Pass (Family) - per year		\$120.00	\$125.00	\$130.00
Floor Rentals				
Arena Floor Rental Fee - per day (kitchen not incl.)	\$700.00	\$705.00	\$710.00	\$715.00
Youth Events Floor Rental Fee - per hour (7:00am-4:00pm)	\$20.00	\$25.00	\$30.00	\$35.00
Adult Events Floor Rental Fee - per hour (7:00am-4:00pm)	\$35.00	\$40.00	\$45.00	\$50.00
Ballfield Rentals				
Hourly Rental Fee	\$25.00	\$30.00	\$35.00	\$40.00
Half Day Tournament Rental Fee	\$100.00	\$105.00	\$110.00	\$115.00
Full Day Tournament Rental Fee	\$150.00	\$155.00	\$160.00	\$165.00
Marina Fees				
Launch Ramp Fees - per day	\$5.00	\$6.00	\$7.00	\$8.00
Launch Ramp Fees - per season	\$60.00	\$65.00	\$70.00	\$80.00
Shore Power Fees - per day	\$25.00	\$30.00	\$35.00	\$40.00
Shore Power Fees - per week	\$100.00	\$105.00	\$110.00	\$115.00
Shore Power Fees - per month	\$150.00	\$155.00	\$160.00	\$165.00

Shore Power Fees - per season	\$250.00	\$255.00	\$260.00	\$265.00
RV Parking Fee (daily-overnight)	\$25.00	\$30.00	\$35.00	\$40.00
Vehicle Parking Fee (daily-overnight)	\$5.00	\$6.00	\$7.00	\$8.00
Docking Fees - Seasonal				
Dock Size 30 FT (8)	\$585.00	\$590.00	\$595.00	\$600.00
Dock Size 20 FT (16)	\$475.00	\$480.00	\$485.00	\$490.00
Dock Size 16FT (24)	\$255.00	\$260.00	\$265.00	\$270.00
Docking Fees – Monthly				
Dock Size 30 FT (8)	\$300.00	\$305.00	\$310.00	\$320.00
Dock Size 20 FT (16)	\$250.00	\$255.00	\$260.00	\$265.00
Dock Size 16FT (24)	\$175.00	\$180.00	\$185.00	\$190.00
Docking Fees – Weekly				
Dock Size 30 FT (8)	\$125.00	\$130.00	\$135.00	\$140.00
Dock Size 20 FT (16)	\$100.00	\$105.00	\$110.00	\$115.00
Dock Size 16FT (24)	\$75.00	\$80.00	\$85.00	\$90.00
Docking Fees – Overnight				
Dock Size 30 FT (8)	\$30.00	\$35.00	\$40.00	\$45.00
Dock Size 20 FT (16)	\$25.00	\$30.00	\$35.00	\$40.00
Dock Size 16FT (24)	\$20.00	\$25.00	\$30.00	\$35.00
Fitness Centre				
1 year (365 days) adult	\$250.00	\$260.00	\$270.00	\$280.00
6 months (182 days) adult	\$145.00	\$170.00	\$180.00	\$190.00
3 months (90 days) adult	\$100.00	\$110.00	\$120.00	\$130.00
1 month (30 days) adult	\$55.00	\$65.00	\$75.00	\$85.00
1 year (365 days) student 16+/senior 60+	\$175.00	\$185.00	\$195.00	\$120.00
6 months (182 days) student 16+/senior 60+	\$125.00	\$135.00	\$145.00	\$155.00
3 months (90 days) student 16+/senior 60+	\$75.00	\$85.00	\$95.00	\$105.00
1 month (30 days) student 16+/senior 60+	\$35.00	\$45.00	\$55.00	\$65.00
1 week (7 days) 16+	\$15.00	\$25.00	\$35.00	\$45.00
1 year (365 days) corporate (minimum 5 members)	\$200.00	\$210.00	\$220.00	\$230.00
Safe Use of Equipment Training		\$45.00	\$45.00	\$45.00
Fob fee	\$10.00	\$10.00	\$10.00	\$10.00

PUBLIC WORKS DEPARTMENT

SERVICE	2023	2024	2025	2026
Heavy Equipment Rental Per Hour (includes 1 operator)				
2001 Freightliner Plow/Sander/Dump Truck	\$80.00	\$150.00	\$160.00	\$170.00
2005 Sterling Elgin Sweeper	\$95.00	\$150.00	\$160.00	\$170.00
2015 Cat Grader	\$140.00	\$150.00	\$160.00	\$170.00
2017 Freightliner Plow/Sander/Dump Truck	\$135.00	\$150.00	\$160.00	\$170.00
2017 John Deere 310SL Backhoe	\$100.00	\$150.00	\$160.00	\$170.00
2017 RMT5 Trackless	\$75.00	\$150.00	\$160.00	\$170.00
2022 Cat Loader	\$110.00	\$150.00	\$160.00	\$170.00
Light Duty Equipment Rental Per Hour (includes 1 operator)				
2010 Ford Ranger	\$45.00	\$100.00	\$110.00	\$120.00
2012 Ford F-150	\$45.00	\$100.00	\$110.00	\$120.00
2019 Ford F-150	\$45.00	\$100.00	\$110.00	\$120.00
2019 Ford F-150	\$45.00	\$100.00	\$110.00	\$120.00
2022 GMC Sierra	\$45.00	\$100.00	\$110.00	\$120.00

LANDFILL SITE SERVICES

SERVICE	2023	2024	2025	2026
Garbage Bags (per bag)	\$2.00			
6 bags or less (sorted)		\$10.00	\$10.00	\$10.00
Pick-Up Truck (Household) - cubic yard	\$10.00			
7 bags or more Pick-Up Truck or Trailer (sorted)		\$25.00	\$25.00	\$25.00
Trailer (Household) - cubic yard	\$10.00			
Truck & Trailer (sorted)		\$35.00	\$35.00	\$35.00
Dual Axle Trailer (sorted)		\$110.00	\$110.00	\$110.00
Single axle dump truck or bin (10 cubic yards or less sorted)		\$400.00	\$410.00	\$420.00
Single axle dump truck or bin (10 cubic yards or less unsorted)		\$650.00	\$660.00	\$670.00
Dual Axle dump truck or bin (11-20 cubic yards sorted)		\$640.00	\$650.00	\$660.00
Dual Axle dump truck or bin (11-20 cubic yards unsorted)		\$890.00	\$900.00	\$910.00
Roll off Bin (21-30 cubic yards sorted)		\$1,200.00	\$1,210.00	\$1,220.00
Roll off Bin (21-30 cubic yards unsorted)		\$1,450.00	\$1,460.00	\$1,470.00
Roll off Bin (31-40 cubic yards sorted)		\$1,600.00	\$1,610.00	\$1,620.00
Roll off Bin (31-40 cubic yards unsorted)		\$1,850.00	\$1,860.00	\$1,870.00
Refrigeration - A/C, refrigerator, etc. - appliance (tagged)	\$35.00	\$5.00	\$5.00	\$5.00
Refrigeration - A/C, refrigerator, etc. - appliance (untagged)		\$45.00	\$45.00	\$45.00
Mattresses/Carpet/Sofas - each	\$10.00	\$25.00	\$25.00	\$25.00
Shingles/Drywall - cubic yard	\$10.00			
Wood/brush - cubic yard	\$10.00			
Wood/brush (load)		\$25.00	\$25.00	\$25.00
Boats - each	\$50.00			
Grass, wood chips, leaves, concrete (free of rebar), steel, bricks, tires.		No Charge	No Charge	No Charge
Electronics		No Charge	No Charge	No Charge
Regular - cubic yard	\$40.00			
Concrete Only - cubic yard	\$40.00			
Shingles Only - cubic yard	\$20.00			
Wood Only - cubic yard	\$20.00			
Regulated Loads				
Bulk Asbestos (max 30 cubic yards) - load	\$1,500.00			

Landfill Open/Close - per hour	\$45.00	\$50.00	\$55.00	\$60.00
Large item pickup		\$25.00	\$25.00	\$25.00

ENVIRONMENTAL SERVICES

SERVICE	2023	2024	2025	2026
Water on or off service fee (7:00am - 4:00pm), excluding statutory holidays	\$30.00	\$40.00	\$45.00	\$50.00
Water on or off service fee (4:00pm - 7:00am), including statutory holidays	\$90.00	\$100.00	\$100.00	\$100.00
Seasonal Properties (Snowbirds) Administrative Fees (water on/off & administrative fee included)	\$50.00			
Seasonal Fee (water on/off & administration fee included) for winterization		\$125.00	\$125.00	\$125.00
Delinquent Account Transfer to Property Taxes - Administration Fee	\$50.00	\$50.00	\$75.00	\$100.00
OIC/ORO inspection fee for any municipal water or sewer connection (7:00am - 4:00pm), excluding statutory holidays	\$30.00	\$95.00	\$95.00	\$95.00
OIC/ORO inspection fee for any municipal water or sewer connection (4:00pm - 7:00am), including statutory holidays	\$45.00	\$140.00	\$140.00	\$140.00
Water Service Connection with new Roll Number	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Sewer Service Connection with new Roll Number	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Water Service Connection - New connection where there was no previous tie-in to the existing municipal water main - Full cost recovery	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Water Service Connection - Non-resident - Full cost recovery	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Sewer Service Connection - New connection where there was no previous tie-in to the existing municipal sewer main - Full cost recovery	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Sewer Service Connection - Non-resident - Full cost recovery	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Hydrant Usage - Emergency by agreement only				
Operator check of operations	\$90.00	\$100.00	\$100.00	\$100.00
Winterization of Hydrant (Nov 1-Mar 31)	\$35.00	\$50.00	\$50.00	\$50.00
Water Usage (per cubic meter)	\$1.50	\$2.00	\$2.50	\$3.00
Hydrant water Usage - Special Events				
Water on or off Service Fee (7:00am - 4:00pm), excluding statutory holidays	\$30.00	\$40.00	\$45.00	\$50.00
Water on or Service Fee (4:00pm - 7:00am), including statutory holidays	\$90.00	\$100.00	\$100.00	\$100.00
Water Usage (per cubic meter)	\$1.50	\$2.00	\$2.50	\$3.00

FIRE DEPARTMENT SERVICES

SERVICE	2023	2024	2025	2026
Permits & Inspections Fees				
Residential & Commercial - per hour	\$105.00	\$115.00	\$120.00	\$125.00
Daycare & foster care homes	\$75.00	\$85.00	\$90.00	\$95.00
Mobile food vendors	\$75.00	\$85.00	\$90.00	\$95.00
Recreational Open Air Burning Permit – Residential	\$20.00	\$20.00	\$20.00	\$20.00
Recreation Open Air Burning Permit – Campgrounds	\$100.00	\$100.00	\$150.00	\$200.00
Recreation Open Air Burning Permit – Commercial	\$20.00	\$100.00	\$150.00	\$200.00
Emergency Response				
False Automatic Monitored Alarms				
1st	No charge	No charge	No charge	No charge
2nd	\$155.00	\$165.00	\$755.00	\$185.00
3rd	\$310.00	\$320.00	\$330.00	\$340.00
4th	\$465.00	\$475.00	\$485.00	\$495.00
Each additional unlimited	\$155.00	\$155.00	\$155.00	\$155.00
Ice water rescue				
1st hour	\$1,060.00			
Each additional 1/2 hour - Full cost recovery	\$530.00			
Fire watch				
Full cost recovery plus 25%				
Minimum 1 Captain + 1 Firefighter (per hour)		\$100.00	\$110.00	\$120.00
Fire Prevention				
Fire safety plan review/signature	\$155.00	\$165.00	\$175.00	\$185.00
Training				
Training outside agencies, public, etc.				
Per Instructor/Per hour/Plus Expenses	\$85.00	\$90.00	\$95.00	\$100.00

BY-LAW DEPARTMENT SERVICES

SERVICE	2023	2024	2025	2026
Lottery Fees				
Lottery Licence – raffle, break open tickets, bingo	3% of total prize value	3% of total prize value	3% of total prize value	3% of total prize value
AGCO Letter		\$50.00	\$50.00	\$50.00
Refreshment Vehicle Fees				
Refreshment Vehicle per year	\$500.00	\$550.00	\$600.00	\$650.00
Refreshment Vehicle not exceeding 24 hours	\$100.00	\$110.00	\$120.00	\$130.00
Refreshment Vehicle pulled or pushed by human muscular power that service hot dogs or any hot food	\$300.00	\$325.00	\$350.00	\$375.00
Taxi Fees				
Taxi Cab licence by owner/company	\$250.00	\$250.00	\$300.00	\$350.00
Taxi Cab licence by owner/company for each addition vehicle	\$1.00	\$5.00	\$5.00	\$5.00
Taxi licence by driver	\$15.00	\$15.00	\$20.00	\$25.00
Late fees for owner/company	\$50.00	\$50.00	\$50.00	\$50.00
Late fees for drivers	\$10.00	\$10.00	\$10.00	\$10.00
Hawkers & Peddlers Fees				
Hawkers & Peddlers single day of operation	\$25.00	\$30.00	\$35.00	\$40.00
Hawkers & Peddlers per week (Monday through Sunday inclusive, one week)	\$100.00	\$110.00	\$120.00	\$130.00
Hawkers & Peddlers per year	\$350.00	\$375.00	\$400.00	\$425.00
Animal Control Fees				
Dog tags (before March 31 st)	\$20.00	\$20.00	\$25.00	\$25.00
Dog tags (after March 31 st)	\$30.00	\$30.00	NIL	NIL
Impoundment fee for first dog	\$35.00	\$50.00	\$50.00	\$50.00
Property Standards Department Fees				
Notice of Appeal (non refundable)	\$100.00	\$100.00	\$100.00	\$100.00
Administration Fee – percentage of total cost of completed work		25%	25%	25%
Clean Yards Services Fees				
1 st Compliance Date Extension Administration Fee		\$50.00	\$60.00	\$70.00
2 nd Compliance Date Extension Administration Fee		\$100.00	\$125.00	\$150.00
Remedial Action Administration fee		100% of total cost +	100% of total cost +	100% of total cost +

		up to 25% of total	up to 25% of total	up to 25% of total
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BUILDING DEPARTMENT

SERVICE	2023	2024	2025	2026
Construction: New Buildings; Additions to Buildings; Alterations; Unit Finish				
Group A Assembly				
New Recreation Facilities, Schools, Libraries, Places of Worship, Restaurants, Theatres, Arenas, Swimming Pools, Gymnasium		\$5000.00 minimum fee \$20.00 per m ² of floor area	\$5000.00 minimum fee \$20.00 per m ² of floor area	\$5000.00 minimum fee \$20.00 per m ² of floor area
Additions (Area < than existing building)		\$1000.00 minimum fee \$20.00 per m ² of floor area	\$1000.00 minimum fee \$20.00 per m ² of floor area	\$1000.00 minimum fee \$20.00 per m ² of floor area
Alteration, renovation, interior finish, unit finish		\$500.00 minimum fee \$5.00 per m ² of floor area	\$500.00 minimum fee \$5.00 per m ² of floor area	\$500.00 minimum fee \$5.00 per m ² of floor area
Group B Institutional				
New hospital, institutional buildings, detention, care and treatment		\$5000.00 minimum fee \$20.00 per m ² of floor area	\$5000.00 minimum fee \$20.00 per m ² of floor area	\$5000.00 minimum fee \$20.00 per m ² of floor area
Additions (Area < than existing building)		\$1000.00 minimum fee \$20.00 per m ² of floor area	\$1000.00 minimum fee \$20.00 per m ² of floor area	\$1000.00 minimum fee \$20.00 per m ² of floor area
Alteration, renovation, interior finish, unit finish		\$500.00 minimum fee \$5.00 per m ² of floor area	\$500.00 minimum fee \$5.00 per m ² of floor area	\$500.00 minimum fee \$5.00 per m ² of floor area
Group C Residential				
New single detached dwelling, semi detached, townhouse, rowhouse, duplex, motels, hotels, multi -residential per unit		\$1200.00 minimum fee \$15.00 per m ² of floor area	\$1200.00 minimum fee \$15.00 per m ² of floor area	\$1200.00 minimum fee \$15.00 per m ² of floor area
addition, (Area < than existing building), alteration		\$15.00 per m ² of floor area	\$15.00 per m ² of floor area	\$15.00 per m ² of floor area
Renovation, minor alteration, finished basement within dwelling unit		\$100.00 minimum fee \$5.00 per m ² of floor area	\$100.00 minimum fee \$5.00 per m ² of floor area	\$100.00 minimum fee \$5.00 per m ² of floor area
New dwelling unit - within existing house or building		\$1000.00 minimum fee \$12.00 per m ² of floor area	\$1000.00 minimum fee \$12.00 per m ² of floor area	\$1000.00 minimum fee \$12.00 per m ² of floor area

Group D: Business and Personal Services (offices, beauty salons etc.)				
New building – finished		\$5000.00 minimum fee	\$5000.00 minimum fee	\$5000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Additions, shell only (Area < than existing building)		\$1000.00 minimum fee	\$1000.00 minimum fee	\$1000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Alteration, renovation, interior finish, unit finish		\$500.00 minimum fee	\$500.00 minimum fee	\$500.00 minimum fee
		\$5.00 per m ² of floor area	\$5.00 per m ² of floor area	\$5.00 per m ² of floor area
Group E Mercantile (Stores, shops etc.)				
New building – finished		\$5000.00 minimum fee	\$5000.00 minimum fee	\$5000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Additions, shell only (Area < than existing building)		\$1000.00 minimum fee	\$1000.00 minimum fee	\$1000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Alteration, renovation, interior finish, unit finish		\$500.00 minimum fee	\$500.00 minimum fee	\$500.00 minimum fee
		\$5.00 per m ² of floor area	\$5.00 per m ² of floor area	\$5.00 per m ² of floor area
Group F: Industrial (Factories, warehouses, storage garages etc.)				
New building – finished		\$5000.00 minimum fee	\$5000.00 minimum fee	\$5000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Additions, shell only (Area < than existing building)		\$1000.00 minimum fee	\$1000.00 minimum fee	\$1000.00 minimum fee
		\$20.00 per m ² of floor area	\$20.00 per m ² of floor area	\$20.00 per m ² of floor area
Alteration, renovation, interior finish, unit finish		\$500.00 minimum fee	\$500.00 minimum fee	\$500.00 minimum fee
		\$5.00 per m ² of floor area	\$5.00 per m ² of floor area	\$5.00 per m ² of floor area
Demolition				
Residential buildings	\$30.00	\$100.00	\$100.00	\$100.00
Non-Residential buildings		\$250.00	\$250.00	\$250.00
Designated Structures (OBC Div. A, Article 1.3.1.1.)				
Retaining walls – residential		\$200.00	\$200.00	\$200.00

Retaining walls – non-residential		\$500.00	\$500.00	\$500.00
Dish antenna greater than 5m2 (54 ft2) mounted on a building		\$500.00	\$500.00	\$500.00
Outdoor public pool or public spa		\$500.00	\$500.00	\$500.00
Signs regulated by Section 3.15 of Division B of the Building Code		\$500.00	\$500.00	\$500.00
Solar collector – Residential		\$300.00	\$300.00	\$300.00
Solar collector – Non-Residential		\$500.00	\$500.00	\$500.00
Crane runway		\$500.00	\$500.00	\$500.00
Pedestrian bridge appurtenant to a building		\$500.00	\$500.00	\$500.00
Wind turbine structure		\$500.00	\$500.00	\$500.00
Standalone and Miscellaneous Work Residential				
Accessory structure -shed, gazebo, detached garage		\$275.00 minimum fee \$7.00 per m ² of floor area	\$275.00 minimum fee \$7.00 per m ² of floor area	\$275.00 minimum fee \$7.00 per m ² of floor area
Carport, deck, porch, porch enclosure		\$150.00 minimum fee \$7.00 per m ² of floor area	\$150.00 minimum fee \$7.00 per m ² of floor area	\$150.00 minimum fee \$7.00 per m ² of floor area
Fireplace -wood burning stoves and chimneys		\$275.00	\$275.00	\$275.00
New or enlarged opening -door, window	\$25.00	\$200.00	\$200.00	\$200.00
Plumbing (alterations / installations)		\$100.00	\$100.00	\$100.00
Swimming Pool (above ground)	\$30.00	\$100.00	\$100.00	\$100.00
Swimming Pool (In ground)	\$50.00	\$200.00	\$200.00	\$200.00
Fence Permit (Residential Zone)	\$25.00	\$50.00	\$50.00	\$50.00
Fence Permit (Commercial Zone & Institutional Zone)	\$45.00	\$100.00	\$100.00	\$100.00
Standalone and Miscellaneous Work Non-Residential				
Plumbing Non-Residential (alterations & new installations)		\$500.00	\$500.00	\$500.00
Emergency lighting; exit signage; emergency power installation or replacement in an existing building		\$500.00	\$500.00	\$500.00
Fire alarm installation or replacement in an existing building		\$500.00	\$500.00	\$500.00
Sprinkler system; standpipe and/or hose system; fire suppression system installation or replacement in an existing building		\$500.00	\$500.00	\$500.00
Temporary buildings, tents (see note IV)		\$500.00	\$500.00	\$500.00
Administrative Fees				

Change of use - where no construction is required		\$300.00	\$300.00	\$300.00
Conditional building permit		50%	50%	50%
Construction, demolition or change of use without a building permit		100% + permit cost	100% + permit cost	100% + permit cost
Refunds				
Application filed and accepted, no processing or review of plans		80%	80%	80%
Application filed, plans review completed and permit issued or refused		50%	50%	50%
Refund is \$100.00 less for each inspection performed				

Notes:

- I. Fees for classes of permits not described or included in this schedule shall be determined by the Chief Building Official.
- II. The fees that may be refunded shall be a percentage of the fees payable as outlined in this schedule.
- III. Each Floor area is the sum of the areas of all floors excluding basements and crawl spaces and shall be measured to the outer face of the walls.
- IV. Temporary buildings and tents as described in the Ontario Building Code. Tents with an area greater than 225 m² in aggregate ground area.



TOWN OF MATTAWA CONSOLIDATED USER FEES

PINEHILL UNION CEMETERY FEES

Care & Maintenance Fund

Trusting Provisions are in effect and are shown as the Care and Maintenance Fee as prescribed under Section 166 of *Ontario Regulation 30/11* made under the *Funeral, Burial and Cremation Services Act, 2002*, S.O. 2002, c.33, as amended (FBCSA), the Bereavement Authority of Ontario and such amounts shall be credited to the Care and Maintenance Fund.

Lots: 40% of the purchase price or \$250.00, whichever is greater.

Sale of Interment Rights

Description	General fund	Care & Maintenance Fund	Total
Lot	\$459.00	\$306.00	\$765.00 plus HST
Cremation Lot	\$250.00	\$175.00	\$400.00 plus HST

Interment Fees:

Description	Fee
Casket Interment- Adult	\$750.00 plus HST
Casket Interment – Adult Oversized	\$850.00 plus HST
Casket Interment-Child up to 2yrs	\$600.00 plus HST
Cremation Interment	\$350.00 plus HST
Weekend (Sat/Sun) Interment Fee	\$150.00 plus HST

NOTE: Additional fees are reflective of additional charges by Ste Anne's Cemetery for metal vault fee for casket encasement.

Additional Interment Fees:

Description	Casket- Adult	Casket-Child up to 2yrs OR Cremation
Disinterment & Re-Interment	\$1,000.00 plus HST	\$800.00 plus HST

Supplies & Services:

Description	Fee
Transfer of Interment Rights	\$40.00 plus HST
Duplicate Certificate of Interment Rights	\$40.00 plus HST
Monument or Marker Staking Order Fee	\$40.00 plus HST
Vault Fee	\$200.00 plus HST

Contributions To Care & Maintenance For Markers & Monuments:

Every person installing a marker or monument shall pay to the Town of Mattawa the amounts as prescribed under Section 166 of *Ontario Regulation 30/11* made under the *Funeral, Burial and Cremation Services Act, 2002, S.O. 2002, c.33, as amended (FBCSA)*, the Bereavement Authority of Ontario and such amounts shall be credited to the Care of Maintenance Fund.

Description	Fee
1. Flat marker measuring less than 1,116.13 square centimeters (173 square inches)	\$0.00
2. Flat marker measuring at least 1,116.13 square centimetres (173 square inches)	\$50.00 plus HST
3. Upright marker measuring 1.22 metres (Four Feet) or less in height and 1.22 metres (Four feet) or less in length, including the base	\$100.00 plus HST
4. Upright marker measuring more than 1.22 metres (four feet) in either height or length, including the base	\$200.00 plus HST
5. A person on behalf of whom a marker is installed in a cemetery to replace the marker that has been damaged and cannot be repaired and the cemetery operator are exempt from subsections 53(9) and (10) of the Act. O. reg. 30/11 s. 166 (2)	\$0.00

This schedule will not come into force or take effect until it is filed with and approved by the Registrar under Section 151 of Ontario Regulation 30/11 made under the Funeral, Burial and Cremation Services Act, 2002, S.O. 2002, c.33, as amended (FBCSA) and the Bereavement Authority of Ontario.



INFORMATION REPORT

PREPARED FOR: MAYOR BÉLANGER AND MEMBERS OF COUNCIL
PREPARED BY: COUNCILLOR LOREN MICK, CHAIR OF LIBRARY BOARD
TITLE: JOHN DIXON PUBLIC LIBRARY BOARD REQUEST
DATE: MONDAY JUNE 10, 2024
REPORT NO: 24-33R

BACKGROUND

The John Dixon Public Library Board has been meeting over the past few months working towards a unified vision of what the future of the library will look like. There have been a few ups and downs, but the board is confident, capable, and extremely motivated to ensure that the John Dixon Public Library will not only be sufficient, but an innovative model that others will strive towards.

ANALYSIS & DISCUSSION

Once the board was made aware that the Town of Mattawa and The Near North School Board were uninterested in renegotiating a partnership past July 31st, 2024, the library board has met twice with John Pineau, who is the chair of the museum board; once to discuss preliminary partnership opportunities, and second time to tour the museum.

Further, to clarify, the library board was under the impression that the one-time payment of \$68,214 was to replenish the library's reserves that were used to be operational during 2023 — because that is the exact amount that was used for operating in 2022, and there was no funding allocated from the municipality in 2023. This understanding seemed to be lost in communication, judging by the proposed 2024 municipal budget, which did not allocate any additional funding towards the John Dixon Public Library.

To address finding a new home for the library, replenishing the library's reserves, supporting the museum towards being self-sufficient, and eliminating inefficiencies within the municipality, the library board would like to present the following "New Old Library" proposal outlined in Appendix A.

FINANCIAL IMPLICATIONS

Dependant on Council's decision.

RELEVANT POLICY/LEGISLATION

RECOMMENDATIONS/RESOLUTION

The Corporation of The Town of Mattawa accepts this report;

The Corporation of The Town of Mattawa agrees in principle to the "New Old Library" vision outlined in Appendix A of this report, and further agrees to consult the John Dixon Library Board if there are any deviations to this vision when advancing this project;

The Corporation of The Town of Mattawa agrees to move the contents of The John Dixon Public Library out of the school before July 31st 2024;

The Corporation of The Town of Mattawa directs municipal staff to cooperatively apply for the Ontario Trillium Fund: Seed Grant by June 24, 2024, with the final draft to be approved by the John Dixon Public Library Board;

The Corporation of The Town of Mattawa notify the Mattawa Museum Board that the entirety of the museum basement will be allocated to the John Dixon Public Library effective July 15th, 2024, with the understanding that the library board will donate the space needed for their “escape room” next to the basement fire exit until the end of their 2024 season, and further with the understanding that the library board will be reasonably accommodating to the museum’s need for storage until the time for any retrofitting may arise;

The Corporation of The Town of Mattawa agrees to make a payment of \$38,169 to the John Dixon Public Library, which represents the second installment of the 2024 Library Funding allocation and the 1st installment of the 2023 Library Reserve Replacement;

The Corporation of The Town of Mattawa agrees to Replace the remainder of the John Dixon Public Library’s 2023 reserve in two additional payments of \$22,738, one made in 2025 and one in 2026.

BE IT RESOLVED THAT the Council of the Town of Mattawa receives Report # 24-31R titled John Dixon Public Library Board Request.

AND FURTHER THAT Council approves, in principle, the “new old library” vision as presented through Appendix A of this report.

AND FURTHER THAT Council directs staff to provide support to the John Dixon Public Library Board, through the Director of Community Services, to assist with moving the contents of the library to the museum basement.

AND FURTHER THAT Council directs staff to assist the John Dixon Public Library Board to apply of the Ontario Trillium Fund: Seed Grant by the due date of June 24, 2024.

AND FURTHER THAT Council approve a payment to the John Dixon Public Library Board in the amount of \$38,169.00 which represents an allocation to the 2024 funding.

AND FURTHER THAT Council approves two additional payments to be made to the library board in the amount of \$22,738.00 to be paid in two years being 2025 and 2026.

THE NEW OLD MATTAWA LIBRARY

A proposal to Reinvent the Mattawa Library

- 99.34 % of Ontarians live in communities served by a public library.



Partnering for Impact

The goal is to present a complimentary holistic service where the strengths of both the library and museum combine in Two Separate Spaces in one location to provide an enhanced service to community members and tourists alike.

ATTN:
Ami

"Appendix A"

The Vision (Preliminary)

- The new/old Library will be designed to provide the newest technologies available. However, these will be hidden and the entire space, visually, will become a library typical of one in a small Canadian town 100 years ago. (1925). Library furniture/fixtures to be antique (circa 1925)
- It will only enhance the current museum's offering and appeal.
- Staff could be dressed in period costume during peak tourist demand season
- Chalk Boards, Pot belly stove, school desks, Children's antique toys, typewriters
- Programming could include "Cursive writing classes" Old arithmetic curriculum etc.
-



- While current policy does not allow fees for Library services it is thought an admission fee or (for certain) donation could be charged to non library patrons.
- Antiqued post cards of the library could be for sale
- A Sepia photograph (in costume) station could be operated in tourist season for additional revenue

- Library Board Position

PROBLEM to OPORTUNITY

-
- The Library Board is using the assumption that the town sees the benefits of maintaining **the sixty year old tradition** of financially supporting our municipal library.
-
- The Board's position is that monies (68,214.00) provided in 2024 is a replenishment of pre existing "**Reserve Fund**" and not an operating budget for 2024. Those reserve funds were used to keep library operating through 2023 because **no operating funds were provided by the municipality.**
-
- The town has the right to request the museum to vacate the basement of that building. The Library Board requests the town does so on our behalf.
-
- There will be substantial capital funds required to refit museum basement for use as a library'.
-
- The Library Board assumes that it and the town will work cooperatively to identify and secure funds from all levels of Govt and the private sector to assist in said refit.
-
- The Library will close prior to July 31, 2024 and incur minimum **operating** costs for an unknown period but reasonably/optimistically one year.
- Therefore:
- The budget presented is in three parts:
- January – July 2024
- August December 2024
- January – July 2025
- August – December 2025
- January – December 2026
-

LIBRARY BUDGET NOTES

The budget(s) presented will accomplish the following:

- Ensure Library has adequate funds to operate through 2024.
- Ensure funds to move and store library assets valued at \$500,000
- Provide funds to replace Reserve Funds (\$68,214) spent to operate Library in 2023. (over three years)
- Provide funds (if required) to contribute to capital and soft costs to bring New/Old Library vision to fruition.
- Sees replenished reserve in place to cover future budget shortfalls.

To accomplish the above"

Please Note: 2022 Town Commitment:

\$96,690

2022 CPI increase 6.8%

2023 commitment (indexed) \$103,265

2023 CPI increase 3.9%

2024 commitment (indexed) \$107,292

2024 "ask"

\$107,936

11.5% above 2022 commitment

Library Budget

	2024			2025			2026		
	Jan - June	July-Dec	Total	Jan - July	Aug - Dec	Total	Jan - Dec	Revenue	
Revenue									
Mattawa	68,214	17,198	85,412			88,198		Mattawa	91,400
Mattawa (Reserve replenishment)		22,738	22,738			22,738		Mattawa (Reserve replenishment)	22,738
Sub total		39,936	108,150			110,936		Sub total	114,138
Papeneau/Cameron	4,878		4,878			5,366		Papeneau/Cameron	14,406
Mattawan	403		403			515		Mattawan	1,000
PLOG Grant	5,334		5,334			5,334		PLOG Grant	1,000
Grants	500		500			500		Grants	15,000
Other: Donations, fines, sales	500		500			500		Other: Donations, fines, sales	8,810
Total	79,829	39,864	119,765			123,151		Total	154,954
Management Wages/benefit	19,320	3,220	22,540	8,960	22,400	31,360		Management Wages/benefit	55,375
Staff wage/benefit	10,404	0	10,404	3,220	19,800	23,020		Staff wage/benefit	50,531
Lease agreement	0	0	0	0	0	0		Lease agreement	0
Utilities	4,412	6,032	10,444			10,444		Utilities	10,800
Insurance	713		713			750		Phone	850
Phone	980		980			1,100		Internet	1,200
Internet	886		886			1,000		Quick Books	1,050
Quick Books	1,823		1,823			2,000		JASI/Overdrive	2,000
JASI/Overdrive	600		600			630		Wslb	660
Wslb	50		50			100		Dues/Subscriptions	150
Dues/Subscriptions	0	0	0			5,000		Circulation Materials (Books)	3,000
Circulation Materials (Books)	1,500	0	1,500			900		Leased Equipment	1,000
Leased Equipment						300		Office/programming supplies	4,000
Office/programming supplies						300		Snow removal	1,000
Snow removal						200		U-Haul rental	
U-Haul rental		179	179		200	200		Storage	
Storage		3,000	3,000		3,000	3,000		Move Labour	8,810
Move Labour		3,000	3,000		1,500	1,500		Total	131,616
Reserve replacement		22,738	22,738		22,738	22,738		Profit/loss	0
Total	40,688	38,169	78,857		42,200	107,042			
Profit/loss			40,908			16,109			
New Library Soft/hard cost contribution			40,908			16,109			
2022 town contribution	82,000							Reserve in place to cover any budget shortfall	
2022 town lease commitment	14,690							CPI	CPI
2022 total town commitment	96,690							2022	2,023
2023 town contribution/commitment	0							2023	3,900
2024 town contribution	108,150							2024	103,265
									107,292

10% Of budget

11.50% Increase from 2022

Assumes books stored in climate controlled space
 Assumes FF&E in Paid Storage
 Assumes paid movers for all moves
 Benefits @ 15%
 CEO @ 28.00 per hr
 One part time @ \$20.00
 One part time @ \$18.00
 Benefits @ 15%

Benefits

Possible Cost Savings

- Cleaning
- utility bills
- security
- building and content insurance
- IT infrastructure
- purchase of supplies
- Marketing costs

Other

- Expanding reach of both library and museum in attracting new audiences
- Improving public perceptions of museums and libraries as traditional staid institutions
- Expanded, cooperative programing initiatives for both parties
- Finding new ways to encourage cultural heritage and preservation
- Fostering best practices from both institutions
- Sharing polices for preservation and conservation of collections
- Sharing expertise

Vision

Strategy

Planning

Communication

Trust

“Museums have been adding book based spaces as strategic assets since at least the early nineties”

Logistics Discussion

- Both Boards remain independent – but co-operative
- Library vacates high school mid July saving town \$30,000 + in back rent
- Town/Library save Property rental fees going forward
- Library books and FF&E move to Museum basement. Temporary equipment to regulate temperature/humidity purchased and installed
- Museum operates main two floors and “Escape Room” through to October 5
- Museum uses all best efforts to relocate basement archives by December 1, 2024.

Funding Sources (Preliminary)

Federal:

- Canada Cultural Spaces Fund
- Canada history Fund (applications closed for 2024)
- Canadian Heritage Legacy Fund
- Canada Cultural Investment Fund – Strategic Initiatives
- Govt funding request for feasibility study (library or Museum)
- FEDNOR (Does not fund libraries)

Provincial:

- Strategic Economic Infrastructure Stream – Rural Economic Development Program
- **Ontario Trillium Fund -seed grant (up to \$100,000 – application date June 26/24) Municipality must be applicant)**
- Northern Ontario Heritage Fund (75% up to \$500,000)
- North Bay & area Community Foundation (up to \$15,000)

Private Sector:

- The Jackman Foundation
- The Getty Foundation
- Local/regional fund raising initiatives

Rationale

- Findings from the Albury Library/Museum in New South Wales showed that **attendance figures had doubled since the two organisations merged in 2007** confirming that convergence can have a significant impact on users and visibility. ([VanderBerg, 2012](#)),
- found that ‘collaboration was beneficial in securing financial aid as funding agencies liked to see non-profit organisations working together to share resources’. ([Brown and Pollack, 2000](#)), [Gibson et al. \(2007\): 61](#))
- museums and several authors list a wide range of advantages gained by collaborating institutions found ‘hard evidence from practice in both England and the USA validates the theory ... the ‘wave of the future’ has become a reality, with a considerable amount of embedded potential’. ([Brown and Pollack, 2000](#); [Diamant-Cohen and Sherman, 2003](#); [Gibson et al., 2007](#); [Marcum, 2014](#)). [Gibson et al. \(2007\): 63](#))
- ([Tanackovic and Badurina, 2009: 229](#)). Through collaboration libraries and museums are able to share expertise and viewpoints: ‘the resulting joint solution is always stronger than what one library or museum could achieve alone’





INFORMATION REPORT

PREPARED FOR: MAYOR BÉLANGER AND MEMBERS OF COUNCIL
PREPARED BY: PAUL LAPERRIERE, INTERIM CAO/TREASURER
TITLE: DORION ROAD RECONSTRUCTION TENDER RESULTS
DATE: JUNE 10, 2024
REPORT NO: 24-34R

BACKGROUND

The Dorion Road Reconstruction tender closed on June 6th, 2024.

ANALYSIS & DISCUSSION

There were 5 applicants and the submissions were opened in the afternoon of May 9th, 2024. In addition to staff, Mayor Belanger, public (bidders), Jp2g were in attendance and obtained copies of the submission for subsequent analysis.

Their report is attached and in summary, they have indicated that all submissions met the submission requirements except for Teranorth Construction who did not include a blast report as required and has been disqualified.

FINANCIAL IMPLICATIONS

The engineer's estimate of the project cost was \$4.3 million before taxes and the lowest bid, as submitted by Canor Construction Inc., was \$2,861,172 plus applicable taxes.

The contract is scheduled to start July 8, 2024 and is to occur over 2 construction seasons with completion of construction slated for October 15, 2025.

Their amount is within the ICIP funding envelope for which the federal and provincial government's share amounts to \$2,670,427 (93.33%) and the Town's share is \$190,745 (6.67%). The 2024 budget includes an estimate of the Town's share of the project cost at \$133,333. The balance of the Town's share will be recorded in the 2025 budget.

RELEVANT POLICY/LEGISLATION

ICIP Funding Agreement

RECOMMENDATIONS/RESOLUTION

It is recommended that Council receives this report and further that the contract for the Dorion Road reconstruction be awarded to Canor Construction Inc. in the amount of \$2,861,172.

BE IT RESOLVED THAT the Council of the Town of Mattawa receives Report # 24-34R titled Dorion Road Reconstruction Tender Results.

AND FURTHER THAT Council approve and award the Dorion Road Reconstruction Tender to Canor Construction Inc. in the amount of \$2,861,172.00 plus applicable taxes.

Jp2g Ref No. 20-1046D

2024-06-07

Via e-mail

Town of Mattawa
 160 Water Street, P.O. Box 390
 Mattawa, Ontario, P0H 1V0

Attention Mr. Paul Laperriere, CPA, CA
 Interim Chief Administrative Officer / Treasurer

**Re: Tender Report
 The Reconstruction of Dorion Road Hill
 Town Project No. 2024-01**

Dear Sir:

Tenders for the above noted project were received until 2:00 PM, local time, June 6, 2024, and were opened at 2:01 PM, local time, June 6, 2024 for the reconstruction works described in the Tender Documents. *Sixteen* (16) general contractors picked up tender documents and *five* (5) tenders were received. The respective bids are summarized below:

Bidder		Tendered Amount
Canor Construction Inc. (CR)		\$2,861,172.31
Kenalex Construction Company Ltd. (KX)		\$3,471,978.00
Teranorth Construction Ltd. (TR)		\$3,664,256.20
Bonnechere Excavating Inc. (BEI)		\$3,696,884.95
Leveque Bros. Haulage Ltd. (LBH)		\$3,811,923.75

(above excludes HST)

The tenders were reviewed for mathematical errors, and none were determined. We also reviewed the submitted unit prices and we did not notice any imbalances. The total tendered price submitted by Canor Construction Inc. is approximately 34 % lower the 2024 Budget Construction Estimate of \$4,352,000.00 (excluding HST).



The tender documents required the submission of deliverables. The following is a summary of the deliverables provided:

Deliverable	CR	KX	TR	BEI	LBH
Signed copy of Form of Tender	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Acknowledgement of Addendum	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form of Tender detailed pricing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tender Deposit (Bid Bond)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Agreement to Bond	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Preliminary Schedule of Work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Construction Sequencing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Rock Blasting Design Submission	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Past Project List	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

In reviewing the deliverables submitted by Canor Construction Inc., we note the following:

- Schedule Submission
 - The schedule submitted by Canor Construction Inc. is considered adequate for its content.
 - The sequencing of the work follows a logical order.
 - The schedule adheres to the time limits noted in the tender document. They list a start-up date of July 8, 2024, complete with an interim completion date of Dorion Road Hill opening to public traffic on a granular surface of November 12, 2024. The list a start up-date of June 2, 2025, and a completion date including paving of July 7, 2025.

- Rock Blasting Design Submission
 - The Rock Blasting Design Submission by Canor Construction Inc. is considered adequate for its content.
 - Per the Contract Documents the Rock Blasting Design Submission will be submitted to Bell Seamless Access Network on June 7, 2024, for final approval. Upon Bell’s review of the Rock Blasting Design, if additional information and revisions are requested by Bell, Jp2g Consultants Inc. will immediately forward the request to Canor Construction Inc.

If Jp2g Consultants Inc. can be of further assistance during the evaluation process, please do not hesitate to contact the undersigned.

Yours truly,

Jp2g Consultants Inc.

Rob Sapinski, P.Eng.

Senior Civil Engineer

c.c.: Raymond Belanger, Town of Mattawa
 Amy Leclerc, Town of Mattawa
 Barry Jackson, Town of Mattawa
 James Hunton, Jp2g Consultants Inc.

THE CORPORATION TOWN OF MATTAWA

MOVED BY COUNCILLOR _____

SECONDED BY COUNCILLOR _____

BE IT RESOLVED THAT this Council proceed in Camera at _____ in order to address a matter pertaining to:

- a) security of the property of the municipality or local board;
- b) personal matters about an identifiable individual, including municipal or local board employees;
- c) a proposed or pending acquisition or disposition of land by the municipality or local board;
- d) labour relations or employee negotiations;
- e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
- f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- g) a matter in respect of which a council, board, committee or other body has authorized a meeting to be closed under another Act;
- h) information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them;
- i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;
- j) a trade secret or scientific, technical, commercial or financial information that belongs to the municipality or local board and has monetary value or potential monetary value; or
- k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board.

DATE: MONDAY JUNE 10, 2024

16

THE CORPORATION TOWN OF MATTAWA

MOVED BY COUNCILLOR _____

SECONDED BY COUNCILLOR _____

BE IT RESOLVED THAT the regular meeting reconvene at _____ p.m.

DATE: MONDAY JUNE 10, 2024

18.1

THE CORPORATION TOWN OF MATTAWA

MOVED BY COUNCILLOR _____

SECONDED BY COUNCILLOR _____

BE IT RESOLVED THAT the June 10, 2024 meeting adjourn at _____ p.m.