

CONSOLIDATED FINANCIAL REPORT

**THE CORPORATION OF THE
TOWNSHIP OF MCGARRY**

DISTRICT OF TIMISKAMING

YEAR ENDED DECEMBER 31, 2023

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THE CORPORATION OF THE TOWNSHIP OF MCGARRY

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the Township of McGarry are the responsibility of the Corporation of the Township of McGarry's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Corporation of the Township of McGarry's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

Council meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Kemp Elliott & Blair LLP, independent external auditors appointed by the Corporation of the Township of McGarry. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Corporation of the Township of McGarry's financial statements.

Signed by:


Deputy Mayor
Elaine Fic

Signed by:


Clerk-Treasurer
Karine Pelletier

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Township of McGarry:

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of McGarry, which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Corporation of the Township of McGarry as at December 31, 2023, and the results of its operations, change in net debt and 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 *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Corporation of the Township of McGarry 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 opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements, management is responsible for assessing the Corporation of the Township of McGarry'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 of the Township of McGarry or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated 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 auditors' 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 these 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 Corporation of the Township of McGarry'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 of the Township of McGarry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Corporation of the Township of McGarry 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.

Kemp Elliott & Blair LLP

New Liskeard, Ontario
February 18, 2025

Kemp Elliott & Blair LLP
Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash	\$ 359,614	\$ 325,520
Short-term investments – note 5	260,164	260,164
Taxes receivable	1,202,204	990,623
Accounts receivable	130,532	410,974
	<u>1,952,514</u>	<u>1,987,281</u>
LIABILITIES		
Accounts payable and accrued liabilities	135,050	185,422
Deferred revenue – other – note 7	465,248	425,591
Deferred revenue – obligatory reserve funds – note 8	249,065	267,126
Asset retirement obligations – note 9	2,445,816	2,379,196
Municipal debt – note 10	688,272	794,210
Deficiency in Government Business Partnership – note 11	983,602	818,819
	<u>4,967,053</u>	<u>4,870,364</u>
Contingent liabilities and commitments – note 13		
NET DEBT	(3,014,539)	(2,883,083)
NON-FINANCIAL ASSETS		
Tangible capital assets – note 16	9,616,622	9,805,317
Inventories of supplies	22,375	95,668
	<u>9,638,997</u>	<u>9,900,985</u>
ACCUMULATED SURPLUS – note 12	\$ 6,624,458	\$ 7,017,902

The accompanying notes form an integral part of these consolidated financial statements.

On behalf of Council:

Signed by:

 Deputy Mayor

Signed by:

 Clerk-Treasurer

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	(Note 14) 2023 Budget	2023 Actual	2022 Actual
REVENUES			
Operating revenues			
Municipal taxation	\$ 833,610	\$ 814,588	\$ 801,374
User charges	517,010	518,230	486,511
Provincial grants	859,903	650,052	665,899
Federal grants	5,090	9,360	19,370
Federal gas tax	40,309	58,450	14,859
Investment income	16,500	25,992	21,436
Penalties and interest on taxes	140,000	151,014	95,559
Provincial Offences Act revenues	-	-	23
Gain on disposal of tangible capital assets	17,515	17,515	5,000
Loss from Government Business Partnership	-	(164,783)	(269,275)
Other	23,577	40,956	21,808
	<u>2,453,514</u>	<u>2,121,374</u>	<u>1,862,564</u>
Capital revenues			
Provincial grants	-	85,335	22,921
Federal grants	40,000	19,125	241,892
Federal gas tax	-	-	27,187
	<u>40,000</u>	<u>104,460</u>	<u>292,000</u>
Total revenues	<u>2,493,514</u>	<u>2,225,834</u>	<u>2,154,564</u>
EXPENDITURES			
General government	718,761	655,674	755,420
Protection to persons and property	243,925	225,165	227,950
Transportation services	446,420	510,201	419,398
Environmental services	812,468	747,899	806,236
Health services	143,571	141,524	132,186
Social and family services	62,100	62,815	58,284
Recreation and cultural services	273,512	242,537	226,660
Planning and Development services	33,204	33,463	13,211
Total expenditures	<u>2,733,961</u>	<u>2,619,278</u>	<u>2,639,345</u>
ANNUAL DEFICIT	(240,447)	(393,444)	(484,781)
Accumulated surplus, beginning of year	7,017,902	7,017,902	9,282,008
Adjustments related to adoption of new accounting standards - note 2	-	-	(1,779,325)
ACCUMULATED SURPLUS, END OF YEAR – note 12	\$ 6,777,455	\$ 6,624,458	\$ 7,017,902

The accompanying notes form an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED DECEMBER 31, 2023

	(Note 14) 2023 Budget	2023 Actual	2022 Actual
ANNUAL DEFICIT	\$ (240,447)	\$ (393,444)	\$ (484,781)
Acquisition of tangible capital assets	(28,000)	(186,606)	(422,310)
Amortization of tangible capital assets	375,301	375,301	354,043
Gain on disposal of tangible capital assets	(17,515)	(17,515)	(5,000)
Proceeds on sale of tangible capital assets	17,515	17,515	5,000
	<u>347,301</u>	<u>188,695</u>	<u>(68,267)</u>
Consumption (acquisition) of inventories of supplies	-	73,293	(13,784)
Increase (decrease) in net debt	106,854	(131,456)	(566,832)
Net debt, beginning of year	(2,883,083)	(2,883,083)	(260,111)
Adjustments related to adoption of new accounting standards - note 2	-	-	(2,056,140)
NET DEBT, END OF YEAR	<u>\$ (2,776,229)</u>	<u>\$ (3,014,539)</u>	<u>\$ (2,883,083)</u>

The accompanying notes form an integral part of these consolidated financial statements.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
Operating activities		
Annual deficit	\$ (393,444)	\$ (484,781)
Charges not affecting cash –		
Amortization of tangible capital assets	375,301	354,043
Gain on disposal of tangible capital assets	(17,515)	(5,000)
Share of loss of Solaire McGarry Solar Inc.	164,783	269,275
	<u>129,125</u>	<u>133,537</u>
Net change in non-cash working capital items –		
Taxes receivable	(211,581)	92,546
Accounts receivable	280,442	(158,298)
Inventories of supplies	73,293	(13,784)
Accounts payable and accrued liabilities	(50,372)	(34,186)
Deferred revenue – other	39,657	224,538
Deferred revenue – obligatory reserve funds	(18,061)	(2,876)
Asset retirement obligations	66,620	64,802
	<u>179,998</u>	<u>172,742</u>
Cash provided by operating activities	<u>309,123</u>	<u>306,279</u>
Capital activities		
Acquisition of tangible capital assets	(186,606)	(422,310)
Proceeds from sale of tangible capital assets	17,515	5,000
Cash used for capital activities	<u>(169,091)</u>	<u>(417,310)</u>
Financing activities		
New debt issued	50,570	56,418
Debt repayments	(156,508)	(144,400)
Cash used for financing activities	<u>(105,938)</u>	<u>(87,982)</u>
Increase (decrease) in cash	34,094	(199,013)
Cash and cash equivalents, beginning of year	<u>585,684</u>	<u>784,697</u>
Cash and cash equivalents, end of year	\$ 619,778	\$ 585,684
Represented by		
Cash	\$ 359,614	\$ 325,520
Short term investment	260,164	260,164
	<u>\$ 619,778</u>	<u>\$ 585,684</u>
Supplemental cash flow information		
Interest paid	\$ 34,735	\$ 40,123

The accompanying notes form an integral part of these consolidated financial statements

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

The Corporation of the Township of McGarry ("the Township") is a single tier township situated in Northeastern Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act 2001, Provincial Offences Act and other related legislation.

1. Accounting policies

The consolidated financial statements of the Township are the representation of management and council prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada as prescribed for Ontario municipalities by the Ministry of Municipal Affairs and Housing.

(a) (i) Basis of consolidation

These consolidated financial statements reflect the financial assets, liabilities, revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets and includes the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of the Council:

Public Library Board
Waterworks System

All interfund assets and liabilities and sources of financing and expenditures have been eliminated.

(ii) Government Business Partnership

Government Business Partnership (GBP) is comprised of the corporation Solaire McGarry Solar Inc. and is accounted for by the modified equity method. Under the modified equity method, the GBP's accounting principles are not adjusted to conform to those of the Township and inter-organization transactions and balances (if any) are not eliminated. The Township recognizes the original cost of the investment (equal to the purchase cost of the investment) on the Statement of Financial Position. The investment is adjusted for the Township's proportionate share of the earnings (losses) and any impairments in the value of the investment, with any deficiency in the Township's share of the GBP recognized as a liability. The Township's share of the GBP's net income (loss) is recognized on the Statement of Operations.

(iii) Non-consolidated entities

The following local boards, joint local boards, municipal enterprises and utilities are not consolidated:

Timiskaming District Health Unit

District of Timiskaming Social Services Administration Board

Although these are joint local boards, they run autonomously to provide those services mandated by the Province. The Township has no control over these programs or their financing. These joint local boards are not proportionately consolidated. The yearly requisitions of these boards are expensed by the Township in its statements (note 5).

Temiskaming Municipal Services Association

The Temiskaming Municipal Services Association provides the services of a Chief Building Officer to 21 Municipalities. The operations of this organization are not proportionately consolidated into these statements because the Township does not have control. Building Permit revenues are transferred to this organization.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. Accounting policies – continued

(iv) Accounting for school board transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards are not reflected in these financial statements.

(b) (i) Revenue recognition

Government transfers (provincial and federal grants)

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized. A transfer with eligibility criteria is recognized as revenue when the transfer is authorized and all eligibility criteria have been met. A transfer with or without eligibility criteria but with stipulation is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except where and to the extent that the transfer gives rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

Taxation and related revenues

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") with the authority established under the Municipal Act, 2001, the Assessment Act, the Education Act, and other legislation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes. A normal part of the assessment process is the issue of supplementary assessment rolls, which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded when they meet the definition of an asset, the tax is authorized and the taxable event has occurred. Assessments and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the results of the appeal process are known.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

Fees, service charges and other revenue

Fees, service charges and other revenue are recognized when earned.

(ii) Cash and cash equivalents

Cash consists of balances held at financial institutions and all cash equivalents consist of highly liquid financial instruments.

(iii) Inventories

Inventories held for consumption are recorded at lower of cost or replacement cost.

(iv) Leases

Leases are classified as operating or capital leases. Leases that transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases and are recorded as a tangible capital asset and a liability. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. Accounting policies – continued

(v) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	10 to 50 years
Buildings	25 to 50 years
Machinery and equipment	10 to 25 years
Office furniture and equipment	4 to 10 years
Vehicles	5 to 20 years
Roads and culverts	10 to 50 years
Water and sewer systems	15 to 100 years

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is in productive use.

The Township has no capitalization threshold for land and buildings, a capitalization threshold of \$10,000 for infrastructure systems and \$2,500 for all other assets. Individual assets of lesser value may be capitalized if they are pooled, or because, collectively, they have significant value, or for operational purposes.

(v) Deferred revenue – other

The Township receives certain amounts pursuant to funding agreements that may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recorded as deferred revenue and are recognized as revenue in the fiscal year the eligibility criteria has been met except when stipulations are present and to the extent that the transfer gives rise to an obligation that meets the definition of a liability.

(vi) Asset retirement obligations

Asset retirement obligations represent the legal obligation associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the consolidated financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the Township to incur costs in relation to a specific tangible capital asset, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

1. Accounting Policies - continued

(vi) Asset retirement obligations - continued

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the Township derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the consolidated statement of operations and accumulated surplus.

(viii) Reserves and reserve funds

Certain amounts, as approved by Municipal Council, are set aside in reserves and reserve funds for future, current and capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(ix) Use of estimates

Management has made estimates and assumptions that affect the amounts reported in preparing these consolidated financial statements. Significant areas requiring the use of management estimates relate to the determination of allowance for uncollectible taxes and receivables, tangible capital assets historical cost, estimated useful life and related amortization and landfill closure and post-closure costs.

(x) Financial instruments

The Township recognizes its financial instruments when the municipality becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section PS 3420 Inter-entity Transactions.

At initial recognition, the municipality may irrevocably elect to subsequently measure any financial instrument at fair value. The Township has not made such an election during the year.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

2. Adoption of new accounting standards

On January 1, 2023, the Township adopted PS 3280 Asset retirement obligations (ARO) on a modified retroactive basis. PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

In the past, the Township reported its obligations relating to the retirement of its landfill including closure and post-closure activities provided for over the estimated remaining life of the landfill site based on usage. The Township reported its obligation related to retirement of other tangible capital assets in the period in which the asset was retired directly as an expense.

The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded and replaces Section PS 3270 Solid Waste Landfill Closure and Post-Closure Liability.

As a result of the application of this accounting standard, an asset retirement obligation has been recognized as a liability, an asset retirement cost has been added to the cost of tangible capital assets and the landfill closure and post-closure liability has been removed in the consolidated statement of financial position. The asset retirement obligations represent the estimated costs of retiring assets owned by the Township.

The adoption of PS 3280 Asset Retirement Obligations (ARO) has been applied to the comparative period as follows:

	<u>2022</u>		
	As previously reported	Increase (decrease)	As restated
Statement of Financial Position			
Asset retirement obligations	\$ -	\$ 2,379,196	\$ 2,379,196
Landfill closure and post-closure liability	291,181	(291,181)	-
Tangible capital assets	9,545,972	259,345	9,805,317
Accumulated surplus	8,846,572	(1,828,670)	7,017,902
Statement of Operations			
General government	741,124	14,296	755,420
Transportation services	381,137	38,261	419,398
Environmental services	830,430	(24,194)	806,236
Health services	121,056	11,130	132,186
Recreation and cultural services	216,808	9,852	226,660
Annual deficit	(435,436)	(49,345)	(484,781)
Adjustments related to adoption of new accounting standards	-	(1,779,325)	(1,779,325)
Accumulated surplus, end of year	8,846,572	(1,828,670)	7,017,902

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

2. Adoption of new accounting standards - continued

	As previously reported	Increase (decrease)	As restated
Statement of Change in Net Financial Assets			
Annual deficit	\$ (435,436)	\$ (49,345)	\$ (484,781)
Amortization of tangible capital assets	336,573	17,470	354,043
Adjustments related to adoption of new accounting standards	-	(2,056,140)	(2,056,140)
Net debt, end of year	(260,111)	(2,056,140)	(2,883,083)
Statement of Cash Flows			
Annual surplus	(435,436)	(49,345)	(484,781)
Amortization of tangible capital assets	336,573	17,470	354,043
Change in asset retirement obligations	-	64,802	64,802

3. Financial Instruments

The Township, as part of its operations, carries a number of financial instruments. It is management's opinion that the Township is not exposed to significant interest, currency, liquidity, market, price or credit risks arising from these financial instruments except as otherwise disclosed.

Credit risk

Credit risk is the risk of financial loss because of a counter party to a financial instrument fails to discharge its contractual obligations. The Township manages its credit risk by establishing an allowance for doubtful accounts based on factors surrounding the credit risk of specific accounts, historical trends and other information. The Township has a significant number of customers and ratepayers which minimizes concentration of credit risk. Further, the Township has available to it a tax registration process to recover unpaid municipal taxes by way of forced transfer of properties with multi-year arrears.

Interest risk

Interest risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Township manages exposure through its normal operating and financing activities. The Township is exposed to interest rate risk primarily through its fixed rate loans and debentures.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Township is exposed to this risk mainly in respect of its receipt of funds from its customers and ratepayers, and other related sources, and accounts payable. The Township manages the liquidity risk resulting from its accounts payable by maintaining cash and investing in other liquid assets.

4. Operations of school boards

Further to note 1(a) (iv), net municipal taxation and taxation from governments levied on behalf of and payable to the school boards was:

	2023	2022
	\$ 57,947	\$ 59,401

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

5. Contributions to non-consolidated Joint Boards

Further to note 1(a) (iii), the following contributions were made by the Township to these boards:

	2023	2022
Timiskaming Health Unit	\$ 33,500	\$ 32,231
District of Timiskaming Social Services Administration Board	\$ 122,639	\$ 116,368

6. Short-term investments

The short-term investments of \$260,164 (2022 \$260,164) are classified as held for trading due to their short-term nature and are recorded at market value.

7. Short-term debt

The Township has arranged a line of credit with its financial institution not to exceed from January 1 to September 30, 50% of the total estimated revenue as set out in the budget adopted for the current year, and from October 1 to December 31, 25% of the total estimated revenue as set out in the budget adopted for the current year or \$250,000, whichever is less. The line of credit, authorized by By-Law 2023-10, bears interest at prime plus 0.25%. As at December 31, 2023, the outstanding balance of the line of credit was \$nil (2022 \$nil).

8. Deferred revenue – other

Deferred revenue – other consists of the following:

	December 31 2022	Funds Received	Revenue Earned	December 31 2023
Provincial grant - OCIF	\$ 295,829	\$ 105,166	\$ 130,481	\$ 270,514
Provincial grant - NORDS	129,762	64,972	-	194,734
	<u>\$ 425,591</u>	<u>\$ 170,138</u>	<u>\$ 130,481</u>	<u>\$ 465,248</u>

Ontario Community Infrastructure Funds – Formula based Component includes \$104,458 of funding plus \$708 interest.

Northern Ontario Resource Development Support – Project based for Water & Sewer project includes \$64,795 funding and \$177 of interest.

9. Deferred revenue – obligatory reserve funds

Deferred revenue – obligatory reserve funds consist of the following:

	December 31 2022	Funds Received	Revenue Earned	December 31 2023
Federal Gas Tax	\$ 267,126	\$ 40,389	\$ 58,450	\$ 249,065

Federal Gas Tax funds includes \$40,309 received from AMO plus \$80 interest.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

10. Asset retirement obligations

	2023	2022
Balance, beginning of period	\$ 2,379,196	\$ -
Opening balance adjustment	-	2,314,394
Accretion expense	66,620	64,802
	<u>\$ 2,445,816</u>	<u>\$ 2,379,196</u>

The asset retirement obligation at year end is as follows:

Landfill	\$ 199,225	\$ 193,798
Asbestos removal	2,119,953	2,062,210
Gravel pits	54,243	52,766
Water well and pumphouse	64,577	62,817
Fuel tank removal	7,818	7,605
	<u>\$ 2,445,816</u>	<u>\$ 2,379,196</u>

Landfill

Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites, regardless of site use. The main components of the landfill closure plan are final capping using selected specific layers of earthen materials based on an engineered cap design and implementation of a drainage management plan. The post-closure maintenance requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring, inspections and annual reports.

The reported liability is based on estimates and assumptions with respect to events extending over the estimated remaining useful life using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The landfill site was established in 1980. The total capacity of the site is 811,656 cubic meters. The approximate area that has been landfilled is 209,314 cubic meters, leaving an estimated remaining capacity of 602,642 cubic meters. The estimated life of the landfill site is 71 years and post-closure care is estimated to be required for 25 years from the date of site closure.

Asbestos removal

The Township owns buildings which contain asbestos, and therefore, the Township is legally required to perform abatement activities upon renovation or demolition of these assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Assumptions were made regarding the remaining useful life of the building that contains materials with asbestos in order to estimate when the costs of rehabilitation would be incurred.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

10. Asset retirement obligations – continued

Gravel pits

The Township owns two gravel pits for which the Township has a legal obligation under the Aggregate Resources Act to perform rehabilitation activities upon the gravel pit site when it is no longer in productive use. Assumptions were made regarding the remaining useful life of the gravel pits in order to estimate when the costs of rehabilitation would be incurred.

Water well and pumphouse

The Township owns a water well and pumphouse which represents an environmental hazard upon removal and decommissioning and there are legal obligations regarding how they must be removed. Assumptions were used to quantify unit time for the summation of service costs.

Fuel tank removal

The Township owns an above ground fuel tank which represents an environmental hazard upon removal and there are legal obligations regarding how they must be removed. Assumptions were used to quantify unit time for the summation of service costs.

11. Municipal debt

The balance of the municipal debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2023	2022
<u>Loans and debentures</u>		
Ontario Strategic Infrastructure Financing Authority (OSIFA) debenture to assist with sewage treatment infrastructure, repayable in blended semi-annual payments of \$24,243 including interest at 4.78%, secured by equipment, maturing January 2026.	\$ 112,987	\$ 154,575
Ontario Strategic Infrastructure Financing Authority (OSIFA) debenture to assist with sewage treatment infrastructure, repayable in blended semi-annual payments of \$30,425 including interest at 4.77%, secured by future Province of Ontario funding, maturing December 2029.	314,273	358,542
Ontario Strategic Infrastructure Financing Authority (OSIFA) debenture to assist with LED street light conversion, repayable in semi-annual payments of \$7,000 principal plus interest at 2.53%, secured by future Province of Ontario funding, maturing December 2024.	14,000	28,000
Scotiabank Loan for 2023 Chevy Silverado truck, repayable in blended monthly payments of \$772 including interest at 4.08%, secured by the vehicle with a carrying value of \$51,619, maturing July 2029.	44,985	53,042
Mitsubishi HC Capital Canada Loan for 2012 Freightliner truck, repayable in blended monthly payments of \$1,691 including interest at 12.462%, secured by the vehicle with a carrying value of \$89,000, maturing November 2026.	49,404	-
Total loans and debentures	535,649	594,159

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

11. Municipal debt - continued

Long-term capital lease

John Deere Canada ULC capital lease to purchase a 2018 grader, repayable in blended monthly payments of \$4,695 including interest at 4.99%, secured by the grader with a carrying value of \$266,920, maturing November 2026.

\$ 152,623 \$ 200,051

Total municipal debt

\$ 688,272 \$ 794,210

Principal payments due in the next five years are as follows:

2024	\$ 176,882
2025	171,752
2026	150,595
2027	61,512
2028	64,092
Thereafter	<u>63,439</u>
	<u>\$ 688,272</u>

In 2023, interest expense of \$34,735 (2022 \$40,123) has been reflected in the Consolidated Statement of Operations.

12. Government Business Enterprise

The Corporation of the Township of McGarry is the 50% owner of all of the issued capital of the corporation Solaire McGarry Solar Inc. with the other partner, Énergie Kapuskasing Energy Inc., owning the remaining 50% of the total issued capital. The Township no longer owns any share capital of Solaire McGarry Solar Inc. as of September 20, 2024.

Solaire McGarry Solar Inc. was incorporated under the Ontario Business Corporations Act on September 13, 2012 pursuant to section 142 of the Electricity Act (Ontario). The corporation's principal activity is the ownership, administration and management of solar power generating projects for the purpose of generating, transmitting, distributing and retailing electricity. This corporation is accounted for on a modified equity basis in these consolidated financial statements.

The audited statements for Solaire McGarry Solar Inc. were prepared on a going concern basis, but did identify that there was a material uncertainty related to going concern since the company incurred a loss of \$538,550 during the year ended December 31, 2023 and, as of that date, the company's total liabilities exceeded its total assets by \$1,637,638. The continuation of the company is dependent upon the continued availability of operating and long-term financing and achieving and maintaining a profitable level of operations. Management of the company are continuing to actively address the situation by increasing revenue, controlling costs and working with the company's creditors in order to ensure that it is able to meet its financing requirements. Management is also considering divestment. As the outcome of management's actions is dependent on future events, there is no certainty that management will be able to satisfactorily resolve these issues.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

12. Government Business Enterprise – continued

- (a) The Township's portion of the deficiency in the Government Business Partnership consists of the following:

	2023	2022
Purchase of share capital (50 Class B shares)	\$ 50	\$ 50
Township's share of accumulated operating losses	(983,652)	(818,869)
	<u>\$ (983,602)</u>	<u>\$ (818,819)</u>

- (b) The following schedules provide condensed supplementary financial information for the year ended December 31, 2023 of Solaire McGarry Solar Inc.

<u>Financial position</u>	2023	2022
Current assets	\$ 128,023	\$ 243,224
Capital assets	3,069,659	3,292,641
Total assets	<u>\$ 3,197,682</u>	<u>\$ 3,535,865</u>
Current liabilities	\$ 14,240	\$ 14,111
Due to related parties	3,181,255	3,037,589
Current portion of long-term debt	159,127	152,412
Long-term debt	1,810,264	1,969,391
Total liabilities	5,164,886	5,173,503
Capital stock	100	100
Accumulated deficit	(1,967,304)	(1,637,738)
Total liabilities and accumulated deficits	<u>\$ 3,197,682</u>	<u>\$ 3,535,865</u>
<u>Statement of loss</u>		
Sale of energy	\$ 196,838	\$ 175,498
Expenses	(526,404)	(535,837)
Future recovery of income taxes	-	(178,211)
Net loss	<u>\$ (329,566)</u>	<u>\$ (538,550)</u>

- (c) Related party transactions between the Corporation of the Township of McGarry and its Government Business Partnership are as follows:

- 1) The Township has an accounts payable of \$50 (2022 \$50) for the purchase of their portion of the share capital included in the consolidated statement of financial position.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

13. Accumulated surplus

The accumulated surplus is made up of the following:

	2023	2022
Reserves, surpluses and deficits		
Roads capital projects reserve	\$ 4,335	\$ 4,335
Safe restart reserve	8,470	8,470
Working funds reserve	109,707	109,707
Equipment replacement reserve	280,850	280,850
Waste site reserve	104,694	104,694
General fund	375,562	478,799
Sanitary sewer system	357,080	298,743
Water supply system	(508,077)	(562,856)
Library surplus	2,142	18,012
Deficit in Solaire McGarry Solar	(983,602)	(818,819)
	<u>(248,839)</u>	<u>(78,065)</u>
Reserve funds		
Recreation programs and facilities	217,383	217,383
Fire department	28,722	28,722
Future development	11,749	11,749
Library	2,738	2,738
Waterworks capital projects	95,025	95,025
Community events	12,771	12,771
	<u>368,388</u>	<u>368,388</u>
Amounts to be recovered		
Asset retirement obligations	(2,445,816)	(2,379,196)
Unfinanced municipal debt	(688,272)	(794,210)
	<u>(3,134,088)</u>	<u>(3,173,406)</u>
Net debt	<u>(3,014,539)</u>	<u>(2,883,083)</u>
Non-financial assets		
Invested in tangible capital assets	9,616,622	9,805,317
Inventories of supplies	22,375	95,668
	<u>9,638,997</u>	<u>9,900,985</u>
Accumulated surplus	\$ 6,624,458	\$ 7,017,902

Reserves represent an appropriation of surplus for a specific purpose, determined by council, are non-statutory and subject to change by council at any time.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenditures, provides the Change in Net Debt for the year.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

14. **Contingent Liabilities and Commitments** **Non-Consolidated Entities**

The Township is contingently liable for the deficits and long-term debt of the non-consolidated entities.

Funding agreements

Under the terms of various funding agreements, the Township could have provincial and federal grants become repayable if it is determined that funding was applied towards ineligible costs or if other terms of the agreements were not met. At year end, management is of the opinion that all conditions have been met and funding was applied towards eligible costs.

Ontario Municipal Employees Retirement Fund

All permanent, full-time employees of the Township are eligible to be members of the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Township's contributions equal the employee contributions to the plan. During the year ended December 31, 2023, the Township contributed \$31,392 (2022 \$34,098) to the plan. As this is a multi-employer pension plan, the contributions by the Township are recognized as an expenditure. No pension liability for this type of plan is recognized in the Township's financial statements. As of December 31, 2023, OMERS had a funding deficit of \$4.2 billion (2022 \$6.7 billion) and Net Assets Available for Benefits of \$128.8 billion (2022 \$124 billion).

15. **Budgeting**

The Township budgets to determine an appropriate tax rate based on all budgeted revenues, including proceeds on long-term debt, and all expenditures, including debt principal payments and the acquisition of tangible capital assets, but does not include amortization. The Township reconciles this tax levy budget to the budget in accordance with Public Sector Accounting Standards.

	<u>2023</u>
Tax levy budget deficit for the year – as below	\$ (48,546)
Add: Capital expenditures	28,000
Debt repayments	155,400
Less: Estimated amortization	<u>(375,301)</u>
Budget deficit per Consolidated Statement of Operations – page 5	<u>\$ (240,447)</u>

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

15. Budgeting (continued)

	Budget 2023	Actual 2023	Actual 2022
REVENUES			
Operating			
Municipal taxation	\$ 833,610	\$ 814,588	\$ 801,374
User charges	517,010	518,230	486,511
Provincial grants	859,903	650,052	665,899
Federal grants	5,090	9,360	19,370
Federal gas tax	40,309	58,450	14,859
Investment income	16,500	25,992	21,436
Penalties and interest on taxes	140,000	151,014	95,559
Provincial Offences Act revenues	-	-	23
Proceeds on sale of tangible capital assets	17,515	17,515	5,000
Loss from Government Business Partnership	-	(164,783)	(269,275)
Other	23,577	40,956	21,808
	<u>2,453,514</u>	<u>2,121,374</u>	<u>1,862,564</u>
Capital			
Provincial grants	-	85,335	22,921
Federal grants	40,000	19,125	241,892
Federal gas tax	-	-	27,187
	<u>40,000</u>	<u>104,460</u>	<u>292,000</u>
Total revenues	<u>2,493,514</u>	<u>2,225,834</u>	<u>2,154,564</u>
EXPENDITURES			
Operating expenditure			
General government	712,192	649,105	748,660
Protection to persons and property	233,350	214,590	217,375
Transportation services	367,492	431,273	351,874
Environmental services	559,243	494,674	553,489
Health services	137,426	135,379	126,041
Social and family services	62,100	62,815	58,284
Recreation and cultural services	253,653	222,678	216,368
	<u>33,204</u>	<u>33,463</u>	<u>13,211</u>
	<u>2,358,660</u>	<u>2,243,977</u>	<u>2,285,302</u>
Capital expenditures	28,000	186,606	422,310
Long-term debt repayments	155,400	156,508	144,400
Total expenditures	<u>2,542,060</u>	<u>2,587,091</u>	<u>2,852,012</u>
Deficit, tax levy budget base	<u>\$ (48,546)</u>	<u>\$ (361,257)</u>	<u>\$ (697,448)</u>
Financed by			
Transfers from reserves and surplus	<u>\$ 48,546</u>	<u>\$ 361,257</u>	<u>\$ 697,448</u>

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

16. **Segmented information**

The Township is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Transportation Services, Environmental Services, Health Services, Social and Family Services, Recreational and Cultural Services and Planning and Development Services. Service areas were created for the purpose of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these service areas. Departments disclosed in the segmented information, along with the services they provide, are as follows:

General Government Services

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Municipal assets; ensuring effective financial management; monitoring performance and ensuring that high quality Municipal Service standards are met.

Protection Services

Police services, including the enforcement of laws, prevention of crime, and maintenance of peace, order, and security are provided to the Township by agreement with the Ontario Provincial Police. Fire protection services are provided by way of a volunteer Fire Department, which provides fire suppression, fire prevention and education programs to residents. The Township also enforces By-laws and offers dog control and property standards enforcement under contract.

Transportation Services

The Public Works department is responsible for the delivery of municipal public works services related to planning, design, construction, cleaning, repair, snow removal and signage of roadway systems, as well as maintaining all Municipal vehicles and equipment, and providing some building maintenance services to Municipal facilities.

Environmental Services

The Public Works department is also responsible for the water supply and distribution system and the wastewater collection and treatment facilities. This service is provided under contract with the Ontario Clean Water Agency who oversee both operations. The Public Works department is responsible for the maintenance of the system, which includes repair of water and sewer mains and fire hydrants, service connections and manholes. The Public Works department also operates the solid waste collection and manages the Township's waste disposal site.

Health Services

The Township funds a range of public health services through the Timiskaming Health Unit and provides ambulance services through the District of Timiskaming Social Services Administration Board. The Township also provides cemetery services through the Town of Kirkland Lake.

Social and Family Services

The services are provided indirectly by the Township through the District of Timiskaming Social Services Administration Board and includes social housing, childcare and general assistance services.

Recreation and Cultural Services

The Township is responsible for providing, facilitating the development of, and maintaining parks and recreational facilities, and cultural services, including library services.

Planning and Development Services

The Township is responsible for preparing land use plans, by-laws and policies for sustainable development of the Township and for reviewing and approving new development.

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

16. Segmented information – continued

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development Services	Total 2023	Total 2022
Revenues										
Operating revenues										
Municipal taxation	\$ 814,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,588	\$ 801,374
User charges	4,154	1,427	-	477,598	13,200	-	21,751	100	518,230	486,511
Provincial grants	635,000	-	-	4,729	-	-	10,323	-	650,052	665,899
Federal grants	-	-	7,440	-	-	-	1,920	-	9,360	19,370
Federal gas tax	-	-	-	58,450	-	-	-	-	58,450	14,859
Investment income	25,992	-	-	-	-	-	-	-	25,992	21,436
Penalties and interest on taxes	151,014	-	-	-	-	-	-	-	151,014	95,559
Provincial Offences Act revenues	-	-	-	-	-	-	-	-	-	23
Gain on disposal of tangible capital asset	-	-	17,515	-	-	-	-	-	17,515	5,000
Loss from Government Business	-	-	-	-	-	-	-	-	-	-
Partnership	-	-	-	-	-	-	-	(164,783)	(164,783)	(269,275)
Other	168	-	12,250	-	-	-	28,538	-	40,956	21,808
	1,630,916	1,427	37,205	540,777	13,200	-	62,532	(164,683)	2,121,374	1,862,564
Capital revenues										
Provincial grants	-	-	85,335	-	-	-	-	-	85,335	22,921
Federal grants	-	-	-	-	-	-	19,125	-	19,125	241,892
Federal gas tax	-	-	-	-	-	-	-	-	-	-
Total revenues	1,630,916	1,427	122,540	540,777	13,200	-	81,657	(164,683)	2,225,834	2,154,564
Expenditures										
Wages and benefits	348,244	35,051	178,071	87,682	1,850	-	57,822	-	708,720	713,294
Long-term interest	-	-	11,257	23,478	-	-	-	-	34,735	40,123
Materials	176,629	42,979	184,110	125,489	19,233	-	139,891	-	688,331	723,267
Contracted services	102,264	136,560	27,086	250,838	11,923	-	16,954	33,463	579,088	586,737
Rents and financial expenses	21,968	-	30,749	7,187	9,049	-	8,011	-	76,964	72,596
External transfers	-	-	-	-	93,324	62,815	-	-	156,139	149,285
Amortization	6,569	10,575	78,928	253,225	6,145	-	19,859	-	375,301	354,043
Total expenditures	655,674	225,165	510,201	747,899	141,524	62,815	242,537	33,463	2,619,278	2,639,345
Annual surplus (deficit)	\$ 975,242	\$ (223,738)	\$ (387,661)	\$ (207,122)	\$ (128,324)	\$ (62,815)	\$ (160,880)	\$ (198,146)	\$ (393,444)	\$ (484,781)

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

17. Schedule of tangible capital assets

2023

	Opening Cost Dec 31, 2022	Additions	Disposals	Ending Cost Dec 31, 2023	Opening Accumulated Amortization Dec 31, 2022	Current Amortization	Disposals	Ending Accumulated Amortization Dec 31, 2023	Net Assets Dec 31, 2023
General									
Land	\$ 90,106	\$ -	\$ -	\$ 90,106	\$ -	\$ -	\$ -	\$ -	\$ 90,106
Land improvements	99,706	-	-	99,706	47,839	1,714	-	49,553	50,153
Buildings	9,150,564	344,594	-	9,495,158	5,009,951	207,713	-	5,217,664	4,277,494
Equipment	1,436,973	17,971	-	1,454,944	1,065,018	34,483	-	1,099,501	355,443
Vehicles	645,148	104,859	-	750,007	419,123	33,594	-	452,717	297,290
Leased vehicles	333,650	-	-	333,650	66,730	16,683	-	83,413	250,237
Infrastructure									
Roads, bridges and culverts	1,485,685	3,851	-	1,489,536	1,402,166	7,295	-	1,409,461	80,075
Underground networks	5,579,224	28,677	-	5,607,901	1,350,921	73,819	-	1,424,740	4,183,161
Construction in progress	346,009	4,022	317,368	32,663	-	-	-	-	32,663
Total	\$ 19,167,065	\$ 503,974	\$ 317,368	\$ 19,353,671	\$ 9,361,748	\$ 375,301	\$ -	\$ 9,737,049	\$ 9,616,622

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

17. Schedule of tangible capital assets - continued

		2022						Ending Accumulated Amortization Dec 31, 2023	Net Assets Dec 31, 2023
		Opening Cost Dec 31, 2022	Additions	Disposals	Ending Cost Dec 31, 2023	Opening Accumulated Amortization Dec 31, 2022	Current Amortization Dec 31, 2022		
General									
Land	\$	90,106	\$ -	\$ -	90,106	\$ -	\$ -	\$ -	90,106
Land improvements		99,706	-	-	99,706	46,125	1,714	47,839	51,867
Buildings		9,150,564	-	-	9,150,564	4,813,913	196,038	5,009,951	4,140,613
Equipment		1,429,916	7,057	-	1,436,973	1,031,504	33,514	1,065,018	371,955
Vehicles		618,048	57,354	30,254	645,148	426,268	23,109	419,123	226,025
Leased vehicles		333,650	-	-	333,650	50,047	16,683	66,730	266,920
Infrastructure									
Roads, bridges and culverts		1,485,685	-	-	1,485,685	1,392,522	9,644	1,402,166	83,519
Underground networks		5,552,037	27,187	-	5,579,224	1,277,581	73,340	1,350,921	4,228,303
Construction in progress		15,299	330,710	-	346,009	-	-	-	346,009
Total	\$	18,775,011	\$ 422,308	\$ 30,254	\$ 19,167,065	\$ 9,037,960	\$ 354,042	\$ 9,361,748	\$ 9,805,317

THE CORPORATION OF THE TOWNSHIP OF MCGARRY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

18. Public Library board

Financial Position

	<u>2023</u>	<u>2022</u>
Financial assets		
Cash and cash equivalents	\$ 19,319	\$ 19,849
Accounts receivable	1,069	901
	<u>20,388</u>	<u>20,750</u>
Liabilities		
Accounts payable and accrued liabilities	<u>-</u>	<u>-</u>
Net Financial Assets and accumulated surplus	<u>\$ 20,388</u>	<u>\$ 20,750</u>

Schedule of Operations

	<u>2023</u>	<u>2022</u>
Revenue		
Grants - municipal	\$ 33,534	\$ 38,707
Grants - provincial	2,699	2,699
Other	6,096	3,507
Total revenue	<u>42,329</u>	<u>44,913</u>
Expenditures		
Salaries and benefits	17,048	14,703
Professional fees	2,000	2,000
Materials	15,613	13,751
Office	8,030	6,308
Total expenditures	<u>42,691</u>	<u>36,762</u>
Annual surplus (deficit)	(362)	8,151
Accumulated surplus, beginning of year	<u>20,750</u>	<u>12,599</u>
Accumulated surplus, end of year	<u>\$ 20,388</u>	<u>\$ 20,750</u>

Accumulated surplus is made up of:

	<u>2023</u>	<u>2022</u>
Operating surplus	\$ 17,650	\$ 18,012
Reserve fund	<u>2,738</u>	<u>2,738</u>
	<u>\$ 20,388</u>	<u>\$ 20,750</u>

Certificate Of Completion

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Karine Pelletier
 kpelletier@mcgarry.ca
 Clerk-Treasurer

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Gmail

#8 (a)
Karine Pelletier <kpelletier@mcgarry.ca>

Announcing your website's End-of-Life date on the i:Create CMS

1 message

Tue, Jan 21, 2025 at 11:26 AM

i:Create End-of-Life Notice

Dates | Next Steps

Hello Karine,

Following our November 2024 announcement regarding the i:Create End-of-Life, we're reaching out to clarify some specific details relating to your website(s).

Your Account Manager would already have been in touch with you to share this information. For your official records, please find it below.

One or more i:Create websites for Township of McGarry will reach **End-of-Life on June 30, 2026**. The End-of-Maintenance date for these sites will be December 30, 2025.

What does this mean for you and your website?

End of Life

- Your i:Create website will be taken offline
- Both the front end and the administrative back end will no longer be accessible to any users
- We may delete any and all backups of your website data without further notice

End of Maintenance

- We will no longer perform software development updates or product releases for your website
- We will continue to address critical issues and provide any essential maintenance needed to keep your website secure and functional
- Customer support will be available until your site reaches its End-of-Life date.

What do you need to do?

If you've already made the move to Govstack and gone live - congratulations on your new website!

If you're moving to Govstack, we'll need to start your migration by the end of January 2026. Please note that we can only work on so many migrations at the same time, and that January 2026 Kickoff spots are limited.

If you are making alternative plans, please keep in mind that your i:Create site will be shut down on your End-of-Life date unless you notify us that you would like shutdown sooner.

Contact Your Account Manager to discuss migration options and timelines, ask questions, and access transition resources.

Unsure who your Account Manager is? Contact [Michelle Teichman – Head of Account Management](#).

We look forward to showing you how Govstack can empower and improve the way you communicate with your stakeholders.

Want to learn more about the migration process?

Check out [our i:Create to Govstack Migration Centre](#) where you'll find an FAQ, an example migration plan, details about the Content Migration process, and Govstack Training videos.

Sincerely,

Colleen Colbeck

Head of Customer Success, GHD Digital – Products and Platforms



GHD Digital, [455 Phillip Street, Waterloo, ON N2L 3X2, Canada](#), 1-519-884-3352

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Ministry of Rural Affairs

Ministère des Affaires rurales

Office of the Minister

Bureau du ministre

777 Bay, 17th Floor
Toronto, Ontario M7A 2J3
Tel: 647-329-1485

777, rue Bay, 17^e étage
Toronto (Ontario) M7A 2J3
Tél. : 647-329-1485



January 19, 2025

Karine Pelletier
Deputy Clerk/Treasurer
Township of McGarry
kpelletier@mcgarry.ca

Dear Ms. Pelletier:

It is my pleasure to share our government's new plan to support rural economic development, increase and nurture a rural workforce, and strengthen rural communities.

Enabling Opportunity: Ontario's Rural Economic Development Strategy is designed to help rural communities leverage new economic opportunities and prepare themselves for growth.

The Strategy focuses on three key pillars:

- **Safe and Strong Rural Communities** – Improving local economic development capacity and championing local leadership, supporting the rehabilitation of municipal and community infrastructure, optimizing rural connectivity, and supporting communities in developing plans for housing and transportation to ensure rural communities are places where people want to live, work and play.
- **Business Development and Attraction**- Supporting rural and Indigenous communities and other economic development partners in strengthening and growing rural business, encouraging entrepreneurship and innovation, attracting investment, revitalizing downtowns and diversifying regional economies.
- **Growing the Rural Workforce** – Helping grow local talent, raising awareness of job opportunities available in rural Ontario, supporting workers in obtaining the skills needed to succeed, and attracting and retaining workers so that rural communities and small towns thrive.

We brought together municipal and Indigenous leaders and rural stakeholders to provide input into the development of the new strategy. We held 13 regional roundtables to hear the thoughts, experiences, ideas, and inspiration of those living and working in rural Ontario and received many online submissions through our website.

By listening to rural residents, we created a Strategy that represents their concerns. My thanks go out to all of those who participated in the consultation process and I look forward to continuing these conversations.

.../2

8 (c)

Ministry of Finance

Provincial-Local Finance Division

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

Ministère des Finances

Division des relations provinciales
municipales en matière de finances

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



January 15, 2025

Dear Treasurer/Clerk-Treasurer:

I am writing to advise you of the status of your municipality's 2025 Ontario Municipal Partnership Fund (OMPF) first quarter payment.

As you know, the Ministries of Finance (MOF) and Municipal Affairs and Housing (MMAH) have communicated OMPF reporting obligations and associated timelines on several occasions. On October 15, 2024, I advised that 2025 OMPF payments would be withheld, starting with the first quarterly payment, for municipalities whose 2023 (including applicable overdue Financial Information Returns (FIRs) and/or 2024 tax rates) remain outstanding.

MMAH has confirmed that as of January 8, 2024, your municipality's 2023 FIR remains outstanding.

Typically, this would result in the withholding of your 2025 OMPF first quarter payments. However, in recognition of the challenges faced by municipalities transitioning to new Public Sector Accounting Standards, MMAH communicated on December 23, 2024, that the timeline for filing the 2023 FIRs has been further extended to May 31, 2025. The deadline for the 2024 FIR remains May 31, 2025. As a result, your municipality's 2025 OMPF first quarter payment will be issued by electronic funds transfer through the Transfer Payment Ontario (TPON) system later this week.

Please find enclosed a *Payment Notice* providing details of your 2025 OMPF first quarter payment. The Ministry will start withholding payments starting with 2025 third quarter payment (scheduled for July 2025) to municipalities that do not meet their outstanding reporting obligations by May 31, 2025.

.../2



8 (d)

Karine Pelletier <kpelletier@mcgarry.ca>

Update: Proposed regulation regarding Minister's Permit and Review powers under the Conservation Authorities Act

1 message

Fri, Jan 17, 2025 at 1:45 PM

** This email is being sent on behalf of Jennifer Keyes, Director, Development and Hazard Policy Branch **

Good afternoon:

I am writing to you today to notify you of a new regulation prescribing the circumstances under which the Minister of Natural Resources ("Minister") may make permitting decisions in the place of a conservation authority or review a conservation authority's permitting decision.

New provisions in the *Conservation Authorities Act* came into effect on April 1, 2024, that included powers for the Minister to 1) issue an order to prevent a conservation authority from issuing a permit and to take over the permitting process in the place of a conservation authority ("Minister's permit"), and 2) review a conservation authority permit decision at the request of the applicant ("Minister's review"). It is important to note that when making a permitting decision using one of these tools, the Minister is required to satisfy the same legislative criteria concerning natural hazards and public safety that are considered by conservation authorities.

The new regulation sets out the circumstances under which the Minister may use these powers as circumstances where the proposed development activity or other activity, in the opinion of the Minister, pertains to or supports a matter of provincial interest described in the regulation. Additionally, it includes a transparent process for individuals or businesses to request the use of these powers and sets out the information that must be submitted as part of such a request. This regulation came into effect on January 1, 2025.

A Decision Notice is available at the Environmental Registry of Ontario, posting [#019-8320](#) and supporting information describing the process for requesting the use of these powers is available [online](#).

If you have any questions, please reach out to the Ministry of Natural Resources at ca.office@ontario.ca.

Sincerely,

Jennifer

Jennifer Keyes

Director, Development and Hazard Policy Branch

Ministry of Natural Resources



Taking pride in strengthening Ontario, its places and its people

Please Note: As part of providing [accessible customer service](#), please let me know if you have any accommodation needs or require communication supports or alternate formats.

Donation!

2 messages

Sun, Jan 12, 2025 at 10:02 AM

Bonjour Karine,

Pourrais-tu ajouter cela à la réunion du conseil?

Merci beaucoup,

Paulette

Township of McGarry
27 Webster Street
Virginiatown ON
P0K 1X0

Dear Council Members,

The committee of the Christmas Food Hampers of McGarry is thanking you for the generous donation received from you. It was greatly appreciated and helpful.

Wishing everyone of you the best in 2025,

Paulette Pâquet,
President and the members of l' Union Culturelle des Franco-Ontariennes of Virginiatown and the elves

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Gmail

#8(F)

Karine Pelletier <kpelletier@mcgarry.ca>

The Gold Candle Nugget Winter 2025 Issue!

2 messages

Gold Candle Ltd. <goldcandle@okapi.global>
Reply-To: "Gold Candle Ltd." <goldcandle@okapi.global>
To: kpelletier@mcgarry.ca

Wed, Jan 22, 2025 at 8:58 AM



GOLD CANDLE LTD.

THE GOLD CANDLE NUGGET

WINTER 2025

ISSUE #3



About the Kerr-Addison Project

The Kerr-Addison Property is centered on the historical Kerr-Addison Mine site in the McGarry Township of the Timiskaming District of Ontario. The Project is located within the Robinson-

About Gold Candle

Gold Candle is a privately funded Canadian exploration company. In 2015, the Company acquired claims over the historic Kerr-Addison Gold Mine in northeastern Ontario.

Our approach to responsible mineral exploration is to perform our activities in a manner that benefits local communities, employees and shareholders and respect people and the environment.

Huron Treaty territory and the land is the traditional territory of the Cree, Ojibway, Algonquin, and Métis Peoples.

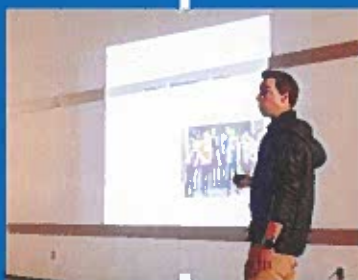
The Company is currently evaluating the economic potential of the gold mineralization remaining around the historic Kerr-Addison Mine and exploring for new areas of mineralization.

Discover Gold Candle's all-new Website!

We're thrilled to announce the launch of Gold Candle's brand-new website at GoldCandle.com! Designed with you in mind, it's packed with up-to-date information about our projects, team and progress. You can explore our latest news, sign up for updates and news releases, submit a resume or even send us a request for support—all in one place. We're grateful for the effort that went into creating this fresh new look and all the ways it makes staying connected with Gold Candle easier than ever. Check it out and let us know what you think!



Message from the President & COO



Léon LeBlanc

As we start a new year, I'd like to take a moment to reflect on the achievements of the past 12 months. For Gold Candle, 2024 was filled with positive milestones and significant progress on the Kerr-Addison project. Most notably, we performed over 30,000m of drilling; added key talent to the team and advanced two mineral resource estimates that are soon to be completed.

The start of 2024 was marked by the team uncovering the incredible value contained in the historic records retrieved from the church on Webster Street in Virginiatown. The files were removed from the church and stored on site in late 2023 and cataloging and sorting the documents began in January 2024. We expanded the team as we cleaned and restored thousands of records, maps and files created by the original Kerr-Addison mine geology and engineering staff. Using that data the team successfully reconstructed with remarkable detail a three-dimensional view of the Kerr-Addison historical underground workings. The project took nine months of focused effort to complete, marking just the beginning of what can be achieved using the historic records.

On other fronts, the project also made great strides. We've established a permitting framework to support the project underground (UG) potential. We completed field work to support data collection and eventual design requirements for a potential exploration ramp. As a result, we have expanded our water sampling program to new areas that could possibly be developed for advanced exploration work.

Gold Candle had an exciting year of growth in 2024, bringing us closer to our goal of advancing the project toward production. We were thrilled to welcome two full-time geologists, Elton Mpongo and Jeff Chouinard, whose skills are already making a big impact. Ian Dickie came on board as a second project manager, while Lydia Deschenes joined our technician team, adding fresh energy and expertise. To top it off, we brought in Dean Crick as our new VP of exploration. Each of them has deep roots in the region and in mining communities across northern Ontario. Their knowledge and passion are helping steer us in the right direction.

On the social front, one of the main highlights of 2023 was our Gold Candle Friends and Family BBQ held in October. It was amazing to see such a great turnout and to share this positive experience with everyone. Connecting in person, hearing stories from the Kerr-Addison glory days

and sharing our plans for Gold Candle meant a lot to me and the entire team.

I couldn't be more excited about what's to come in 2025. We're lucky to have a fantastic project and such a capable team in a great neighbourhood. I'm confident this year will bring just as much progress and success as 2024, bringing us even closer to seeing the Kerr's legacy come alive again.

Regards,

Leon LeBlanc

President & COO | Gold Candle

PROJECT UPDATES

Exploration

The second half of 2024 remained focused on confirming the potential for Kerr-Addison's existing resource to extend at depth. The team crafted an exploration plan focused on drilling deeper targets reaching over 1.3km deep, while also branching out from Kerr-Addison to test near-mine areas with promising minable mineralisation. This strategy paid off. For example, hole KAD24-320T (pictured below) generated plenty of excitement, confirming the potential for additional ounces in periphery of the existing resource. This opens up promising exploration targets for this year and beyond.



But the exploration didn't stop there. The team also continued drilling the Geminid nickel sulfide zone, which was first discovered in 2023. Drilling continued to return positive results that helped expand the zone and boost confidence in its potential.

Building on these successful drill results, Gold Candle made great progress on an updated mineral resource estimate at Kerr-Addison and its first-ever estimate for the Geminid zone. The updated resource at Kerr-Addison will include a new underground component, offering more upside for the project's future.

Looking forward to 2025, our plan is to continue drilling across Gold Candle's property, with drills stationed on Kerr-Addison, Geminid and other earlier stage targets. The team will also be advancing various studies aimed at better understanding the economic potential of the resource and better define the development path moving forward.

Environment

In 2024, we completed another round of surface and groundwater sampling to continue evaluating the impacts of historical mining activities. In November, we took an important step by sampling down the former Kerr-Addison Shaft #3 to better understand the water quality in the old workings. We also installed additional groundwater monitoring wells to enhance our data collection.

This year we are ramping up our efforts. Sampling frequency will be increased to on the newly installed ground motoring wells, while continuing with our bi-annual sampling for the existing ground motoring wells installed in 2023. The increased sampling frequency will continue until a baseline can be established, at which point a longer-term sampling plan can be developed. This increased monitoring will help us stay ahead of environmental concerns and provide a clearer picture of the area's state.

Our environmental journey is about more than just monitoring; it's about building a deep understanding of

the ecosystem in which our project is located. The baseline studies we're conducting will guide us as we explore the mineral potential of the area and ensure we continue to protect the environment along the way.

In 2024, we also reviewed background information to identify potential habitats for protected species and other key ecological features in the area. This screening helps us pinpoint sensitive areas near the property. This year we'll be conducting a site visit to confirm the presence of suitable habitats. If we find suitable habitats, we'll conduct further surveys to check for the presence of any protected species.

Last but not least, we're currently working on a Stage 1 Archaeological and Cultural Heritage assessment. This assessment will give us insights into the area's history, geography, current conditions and any previous archaeological research. The results will help us understand what features may have archaeological potential and guide us as to whether additional investigations are needed.

We're committed to ensuring that our activities not only explore mineral potential but also continue to respect and protect the environment and its history.



Health & Safety

Safety remains a top priority for the company, and 2024 showcased a strong commitment to protecting employees and the community. The team wrapped up the year with no reportable injuries, building on a stellar safety record from the first half of the year. A few minor incidents were used as learning opportunities to refine processes and make activities even safer.

In a notable effort to address community safety, the company took action on the abandoned church on Webster Street, a structure that was in a state of disrepair. Temporary fencing was installed in 2023 to prevent access, and after thoroughly assessing long-term solutions, the company determined that demolition was the only practical way to eliminate the risk. With the help of McGarry Township and local contractors, the building was safely demolished and the site leveled in the fall of 2024, ensuring the area is now secure.

As the company progresses with its projects, its dedication to health and safety remains unwavering. Whether it's protecting employees or addressing community hazards, the company is committed to doing things the right way for everyone involved.

Communities

Gold Candle would like to extend a big thank you to Beaverhouse First Nation for inviting us to be part of their Industry Day portion during their Family Week event! We had a fantastic time, starting with a scenic boat trip and a fascinating historical walking tour of the community led by Chief Wayne Wabie. The fun continued with games, prize draws, a hole-in-one contest and a delicious fish lunch fully enjoyed.

It was a wonderful opportunity to connect with community members, share stories and meet other industry participants. We're grateful for the chance to be part of such a memorable event.



News and Events



Gold Candle's Friends and Family BBQ: digging into burgers, mining updates and good times!

On a beautiful Saturday, October 5, Gold Candle had the pleasure of hosting its annual community barbeque under sunny skies. The warm weather brought out smiles and painted faces as residents of Virginiatown and surrounding areas gathered to enjoy complimentary burgers, hot dogs, desserts and beverages. We were thrilled to see such a great turnout, with over 125 people in attendance.

Our President and COO Leon LeBlanc also took the opportunity to share an exciting project update. Attendees were able to explore displays from both Gold Candle and drilling contractor RJLL, featuring geology specimens from the historic Kerr-Addison Mine and sound monitoring equipment used in Gold Candle's Noise Abatement Program which helped to mitigate operational noise in town.

The project update covered a range of topics, including successful drill targeting, the recent Geminid nickel discovery near Kearns and a sneak peek into Gold Candle's exploration plans for 2025. The event wrapped up with a lively Q&A session, where local residents were encouraged to ask questions and share their thoughts.

Thank You!

The Gold Candle team would like to extend a big thank you to everyone who joined us for our Friends and Family BBQ. A special shoutout to the Virginiatown Legion Branch 384 for the amazing barbecue and to the Muddy Moose for the delicious desserts. This event was a great opportunity for our team to connect with the community and we hope you had as much fun as we did.

If you have any questions or feedback about the presentation or anything else, feel free to reach out to us at 705-998-4392 or contact@goldcandle.com. We'd love to hear from you!



Supporting our Local Community



Gold Candle is deeply committed to strengthening the local community by hiring locally, shopping locally, and supporting local events and initiatives. As the Kerr-Addison project continues to grow, so does our dedication to investing in the people and businesses of Virginiatown, Larder Lake, and the surrounding area.

Currently, nine residents from these communities are part of our team, and we regularly partner with local businesses for supplies and services, ensuring that our work directly contributes to the local economy. We also take pride in promoting and participating in community events, celebrations, and initiatives.

Over the past six months, our donations have gone toward supporting key local organizations and events, reflecting our ongoing commitment to the region we call home. Here they are:

- The Buddy Bench at the McGarry Community Centre
- The XYZ Seniors Club's 60th Anniversary dinner celebration
- Kirkland Lake Aquatic Club Stingrays bronze level sponsorship
- The Virginiatown Remembrance Day service
- The Virginiatown Christmas Tree lighting ceremony
- The Virginiatown Children's Christmas party
- The Township of Larder Lake's Christmas food hampers
- The McGarry Christmas food baskets
- The Larder Lake/McGarry Community Christmas Dinner

- The Larder Lake Legion's annual Ice Fishing Derby



The People Behind Gold Candle

We deeply appreciate the hard work and commitment of our employees and are excited to welcome our new team members(*) to the Gold Candle family!

Léon LeBlanc President & COO

Dean Crick* Vice President, Exploration

Tim Stuble Project Manager

Ian Dickie* Project Manager

Andrey Zagoskin Exploration Manager

Amelia Rainbow Senior Geologist - QA/QC

Annie Blier Manager, Environment & Community Relations

Natalie Lafleur-Roy Project Controller

Mattea McRae Geologist
Brian Williams Geologist

Nico Kastek Geologist

Jeff Chouinard* Geologist

Elton Mpongo* Geologist

Tracey Reid Administrative Assistant

Amanda Allen Lead Core Technician

Phillipe Paquet Core Technician

Michele Adema Core Technician

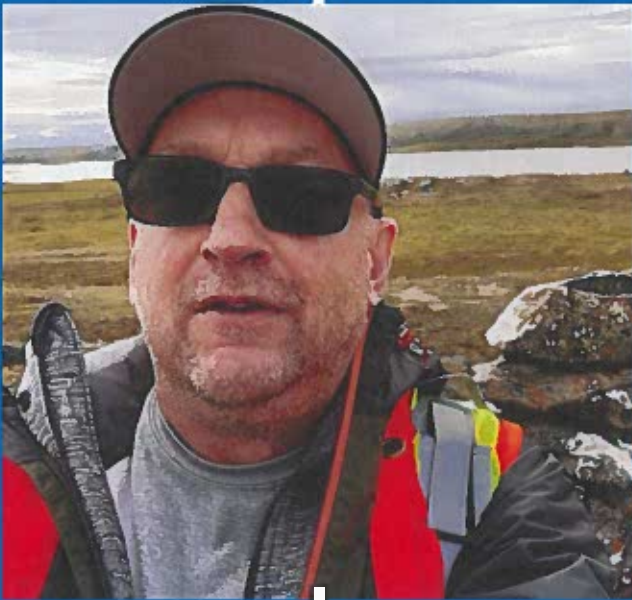
Mika Gosselin Core Technician

Max Begin Core Cutter

Lydia Deschenes* Core Technician



An Interview with Dean Crick, the new Vice President, Exploration!



Q: What was your first ever job?

A: My personal life and career decision was fashioned by a summer job at the Dome mine in Timmins where I met my wife, Susan. I had started a Pharmacy B.Sc. program in St. Catharines with a tertiary science course in geology and this job changed everything. I am a fourth-generation gold miner and owe my career path to my grandfather who worked 25 years at Dome Mines Ltd. for which he got me my first job in mining. I was born in South Porcupine, and subsequently worked fifteen years in the Timmins Matheson mining camp.

Q: How many years have you been in the mining industry?

A: I have 30 plus years in exploration and mine production geology, 15 years as Chief Geologist/ Exploration Manager experience across Canada in 10 mines, with the last five years in Toronto corporate office geology roles.

Q: What do you like about the industry?

A: It's the small-town ambiance I love. From my parents first summer trips to Timmins to visit our grandparents, I always loved their farm, lake, fishing, blueberries, camping and the friends I developed over those summers.

Q: What attracted you to mining and what keeps you here?

A: I have a love of working with people in various departments at mines and in exploration companies. It is all about the comradery and collaboration with teams to achieve our goals and objectives while developing a fun atmosphere.

Q: What is your greatest achievement?

A: My greatest achievement is my family including my three daughters, Sarah, Emily and Laura. I couldn't have done it without my wonderful wife, Susan, who has supported me



and moved with me, family in tow, to various small mining communities.

Q: When you are not working, what are you doing?

A: I am a huge sports fans. My teams are the Buffalo Bills, Toronto Maple Leafs, Blue Jays and Raptors. I love playing beer league hockey and may need to get back into shape for skating in the old-timer leagues one last time.

Dean's grandfather, Andrew Rafacz in a slusher stope underground at the Dome Mine, Timmins.



Norm Faulkner, former Chief Assayer at Kerr-Addison, passes away

We were deeply grateful that Norm Faulkner volunteered to be featured in our **first-ever newsletter** in this section. Norm, who passed away on September 29, 2024 at the age of 87, had a remarkable career at Kerr-Addison Gold Mines. He worked at the mine for 34 years, from 1959 to 1993 and served as Chief Assayer for 17 years.

Norm's journey began as an elite fastball player in Ontario tournaments. After impressing the

Kerr-Addison fastball team, he was offered a job and joined the team. At the time, the company valued strong sports performers and Norm quickly proved his worth. His dedication and work ethic led him to rise through the ranks in the Assay office, eventually becoming Chief Assayer. He was committed to achieving precision in analyzing core samples.

Norm's journey began as an elite fastball player in Ontario tournaments. After impressing the Kerr-Addison fastball team, he was offered a job and joined the team. At the time, the company valued strong sports performers and Norm quickly proved his worth. His dedication and work ethic led him to rise through the ranks in the Assay office, eventually becoming Chief Assayer. He was committed to achieving precision in analyzing core samples.

Gold Candle team members were fortunate to have known Norm. Our heartfelt condolences go out to Norm's family and friends.

Contact Us

Telephone: 705-998-4392
Email: contact@goldcandle.com

We look forward to connecting with you!



GOLD CANDLE LTD.

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10 (a)

Minutes of a Recreation Committee Meeting held on Tuesday December 3rd, 2024, at 7:00 p.m.

1. Opening of Meeting by the Committee Chair / Ouverture de la réunion par le/la Président(e) du comité:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call / Appel nominal:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Paulette Paquet	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Alyson Nickel	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mary Walsh	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy-Clerk: Melanie Jensen

Members of the Public: 3

3. Adoption of the Agenda and Addendum / Adoption de l'ordre du jour et de l'addenda.

Moved by Alyson Nickel

46/2024

Seconded by Paulette Paquet

Agenda

THAT the agenda for the Recreation Committee Meeting held on December 3rd, 2024 be adopted.

Carried

4. **Disclosure of Pecuniary Interest / Déclaration d'intérêts pécuniaires: None**

5. **Minutes of Previous Meetings / Procès-verbal des réunions précédentes :**

Moved by Paulette Paquet
Seconded by Alyson Nickel

47/2024
Minutes

THAT the minutes of the Recreation Committee meeting held on November 5th, 2024, be adopted.

Carried

6. **Matters arising from the minutes/Affaires découlant des procès-verbaux: None**

7. **Deputations / Délégations / Députations / Délégations : None**

8. **Correspondence, Information / Correspondance, Information: None**

9. **Members Update Reports / Rapports de mise à jour des membres :**

-Report was given verbally and posted online.

10. **New Business/ Nouvelles affaires:**

- a) **Alcohol Policy / Rental Agreement Review:** Members discussed the Policy and have directed the Deputy Clerk to make a few changes and bring it back in January for the committee final approval.
- b) **Santa letters / Responses:** Chair Councillor Caza has mentioned that the Recreation is accepting Santa letters at the Children's Christmas Pary and will respond to the letters.
- c) **Thank you, Letters,:** Members discussed get some thank you letter out to all the companies and residents that have donated to the Children's Party.
- d) **Volunteer Supper:** The Deputy Clerk has advised the committee that we have 73 plates for dinner. Members also discussed the last details of the party.
- e) **Children's Christmas Party:** Members discussed final details for the event.
- f) **Craft and Bake Sale purchase:** Chair Concillor Caza has advised the committee members that with the money from the craft sale they have purchased another steel cabinet for the kitchen.
- g) **House Decorating Contest:** Chair Councillor Caza has advised the committee that she has put a poster for the decorating contest and that she had to move fast on this as the newsletter was going out and she wanted it to be in the newsletter.

11. a) Submitted Questions / Questions soumises : None
b) Audience Questions / Questions de l'auditoire : None

A question period was held.

12. Closed Meeting/ Réunion à huis clos: None

13. Adjournment / Clôture de l'assemblée:

Moved by Paulette Paquet
Seconded by Alyson Nickel

48/2024
Adjournment

THAT this meeting be adjourned at 8:07 p.m.



Chair – Councillor Louanne Caza



#10 (a)

Minutes of a Recreation Committee Meeting held on Tuesday January 7th, 2025, at 7:00 p.m.

1. Opening of Meeting by the Committee Chair / Ouverture de la réunion par le/la Président(e) du comité:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call / Appel nominal:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Paulette Paquet	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Alyson Nickel	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mary Walsh	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy-Clerk: Melanie Jensen

Members of the Public: 0

Moved by Paulette Paquet
Seconded by Francine Plante

2025/01
Absent

THAT the Chair agrees to grant a leave of absence to Member Alyson Nickel for the Recreation Committee Meeting held on January 7th 2025, due to appropriate advance notice submitted to the Clerk.

Carried

3. Adoption of the Agenda and Addendum / Adoption de l'ordre du jour et de l'addenda.

Moved by Paulette Paquet
Seconded by Francine Plante

02/2025
Agenda

THAT the agenda for the Recreation Committee Meeting held on January 7th, 2025 be adopted.

Carried

4. Disclosure of Pecuniary Interest / Déclaration d'intérêts pécuniaires: None

5. Minutes of Previous Meetings / Procès-verbal des réunions précédentes :

Moved by Paulette Paquet
Seconded by Francine Plante

**03/2025
Minutes**

THAT the minutes of the Recreation Committee meeting held on December 3rd , 2024, be adopted.

Carried

6. Matters arising from the minutes/Affaires découlant des procès-verbaux: None

7. Deputations / Délégations / Députations / Délégations : None

8. Correspondence, Information / Correspondance, Information: None

9. Members Update Reports / Rapports de mise à jour des membres :

-Report was given verbally and posted online.

10. New Business/ Nouvelles affaires:

- a) **Alcohol Policy / Rental Agreement Review:** Members discussed the Policy and have directed the Deputy Clerk to make a few changes and bring it back in February for the committee final approval.
- b) **House Decorating Contest:** Chair Louanne Caza has announced the winners from the house decorating contest.
- c) **Finances:** Chair Louanne Caza told the members that the finances for the Recreations Committee is available at the office for her members.
- d) **Kids Basketball:** Kids basketball will start on February the 3rd. Posters to follow with more details.
- e) **Valentine's Day:** Members discussed having a baking day for Valentines Day on February 9th. Poster to follow with more details.
- f) **Family Day:** Members discussed doing something for Family Day but came to an agreement that they won't as it should be spent with family.

g) **March Break:** Members discussed different events to host and came up with a carnival day and possibility of pairing with the Fire Department for their Taffy Day. More details to follow at the February meeting.

11. a) **Submitted Questions / Questions soumises : None**
b) **Audience Questions / Questions de l'auditoire : None**

A question period was held.

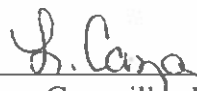
12. **Closed Meeting/ Réunion à huis clos: None**

13. **Adjournment / Clôture de l'assemblée:**

Moved by Francine Plante
Seconded by Paulette Paquet

04/2025
Adjournment

THAT this meeting be adjourned at 7:49 p.m.



Chair – Councillor Louanne Caza

#10 (g).

Draft Resolution

WHEREAS current provincial-municipal fiscal arrangements are undermining Ontario's economic prosperity and quality of life

WHEREAS nearly a third of municipal spending in Ontario is for services in areas of provincial responsibility and expenditures are outpacing provincial contributions by nearly \$4 billion a year

WHEREAS municipal revenues, such as property taxes, do not grow with the economy or inflation

WHEREAS unprecedented population and housing growth will require significant investments in municipal infrastructure

WHEREAS municipalities are being asked to take on complex health and social challenges – like homelessness, supporting asylum seekers and addressing the mental health and addictions crises

WHEREAS inflation, rising interest rates, and provincial policy decisions are sharply constraining municipal fiscal capacity

WHEREAS property taxpayers – including people on fixed incomes and small businesses – can't afford to subsidize income re-distribution programs for those most in need

WHEREAS the province can, and should, invest more in the prosperity of communities

WHEREAS municipalities and the provincial government have a strong history of collaboration

THEREFORE, BE IT RESOLVED THAT the Province of Ontario commit to undertaking with the Association of Municipalities of Ontario a comprehensive social and economic prosperity review to promote the stability and sustainability of municipal finances across Ontario

AND FURTHER THAT a copy of this motion be sent to the Premier of Ontario (premier@ontario.ca); Minister of Municipal Affairs and Housing (minister.mah@ontario.ca); the Minister of Finance (minister.fin@ontario.ca); and to the Association of Municipalities of Ontario (amo@amo.on.ca).



#10 (b)

Minutes of a Tourist Committee Meeting held on Tuesday November 19th, 2024, at 6:00 p.m. in person or on the phone.

1. Opening of Meeting by the Committee Chair:

The Chair called the meeting to order at 6:00 p.m. and welcomed those in attendance.

2. Roll Call:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Francine Plante	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Nyla Koomans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Renate Schmitz	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wendy Weller	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy-Clerk: Melanie Jensen
Members of the public: 1

3. Adoption of the Agenda and Addendum

Moved by Elaine Fic	36/2024
Seconded by Nyla Koomans	Agenda

THAT the agenda for the Tourist Committee Meeting held on November 19th, 2024, be adopted with the additions of item #10 (b) Interview and item #10 (c) Resignation of a Committee Member.

Carried

4. Disclosure of Pecuniary Interest: None

5. Minutes of Previous Meetings

Moved by Renate Schmitz	37/2024
Seconded by Nyla Koomans	Minutes

THAT the minutes of the Tourist Committee Meeting held on October 2nd, 2024 be adopted.

Carried

6. **Matters arising from the minutes: None**

7. **Deputations / Délégations: None**

8. **Correspondance, Information: None**

9. **Members Update Reports:**

Members update was done verbally. It can be listened to online.

10. **New Business:**

- a) **Council turnover and year end discussion:** Members discussed new chair and co-chair for the year 2025.
- b) **Interviews:** Members discussed going forward with the interviews in 2025.
- c) **Resignation of Committee member:**

Moved by Nyla Koomans
Seconded by Elaine Fic

38/2024
Resignation

THAT the Tourist Committee accepts the resignation of Committee Member Renate Schmitz and forwards it for final approval to Council.

Carried

11. a) **Submitted Questions: None**

b) **Audience Questions:**

A question period was held.

12. **Closed Meeting: None**

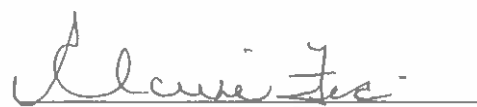
13. **Adjournment:**

Moved by Nyla Koomans
Seconded by Elaine Fic

39/2024
Adjournment

THAT this meeting be adjourned at 6:12 p.m.

Carried


Chair



#10 (c)

Minutes of a Strategic Planning Committee Meeting held on Tuesday October 29th, 2024 at 7:00 p.m. in person in the meeting room or by phone.

1. Opening of Meeting by the Committee Chair:

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

2. Roll Call:

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Gabourie	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wendy Weller	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Rodney Pennington	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy Clerk: Melanie Jensen
Member of the audience: 1

Moved by Annie Keft
Seconded by Rodney Pennington

41/2024
Absence

THAT the Chair agrees to grant a leave of absence to member Wendy Weller for the Strategic Planning Committee Meeting of October 29th, 2024, due to appropriate advance notice submitted to the Clerk.

Carried

3. Adoption of the Agenda and Addendum:

Moved by Rodney Pennington
Seconded by Annie Keft

42/2024
Agenda

THAT the agenda for the Strategic Planning Committee Meeting held on October 29th, 2024 be adopted.

Carried

4. **Disclosure of Pecuniary Interest: None**

5. **Minutes of Previous Meetings :**

Moved by John Gabourie
Seconded by Rodney Pennington

43/2024
Minutes

THAT the minutes of the Strategic Planning Committee Meeting held on September 24th, 2024, be adopted.

Carried

6. **Matters arising from the minutes: None**

7. **Deputations: None**

8. **Correspondence, Information: None**

9. **Members Update Reports:**

-Members gave a verbal report.

10. **New Business:**

- a) **Medical Centre:** Members discussed making the medical centre letters more visible. They will revisit this matter in the spring.
- b) **Future Project:** Discussion of future projects are not feasible at this time as no 100 % grants are available and we do not have a budget for any other grants.

11. **a) Submitted Questions: None**

b) Audience Questions: None

A question period was held.

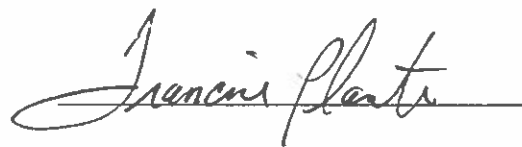
12. **Adjournment:**

Moved by John Gabourie
Seconded by Rodney Pennington

44/2024
Adjournment

THAT this meeting be adjourned at 7:11 p.m.

Carried



Chair

#10 (d)



Township of McGarry REPORT TO COUNCIL

Report Title:	2025 Annual Memberships
Prepared By:	Clerk-Treasurer, Karine Pelletier
Date:	February 2025

In the past, the Municipality has purchased the memberships listed below, which give staff and council access to a wealth of resources.

AMO

Important services are provided directly to AMO members throughout Ontario through this membership. On behalf of Infrastructure Canada (IC), the Membership Centre manages the Federal Gas Tax Fund program, which gives 442 municipalities around \$620 million in infrastructure assistance yearly. The concept of the gas tax program encourages the creation and application of good asset management techniques, optimizes local decision-making, and simplifies reporting.

Through AMO's Municipal Employer Pension Centre of Ontario (MEPCO), the Centre also coordinates AMO's obligations as a sponsor of the OMERS pension plan. Additionally, the Membership Centre creates and provides a thorough educational and training program for council members, heads of council, municipal employees, and potential candidates for municipal elections.

AMCTO

The Association of Municipal Managers, Clerks, and Treasurers of Ontario, or AMCTO, offers municipal professionals in Ontario leadership, management, education, and accreditation.

KDCDC

Kirkland Lake District Chamber of Commerce: This collaboration unites the most innovative leaders in Kirkland Lake and the District. These collaborators provide a more robust and essential business environment for Kirkland Lake & District. Access to this network and all of its advantages is ensured by our membership. There are around 150 people in the Chamber's assistance network. The Chamber offers networking opportunities, business connections, and events that support local companies and community life.

MFOA

With over 4,500 individual members, the Municipal financial Officers' group of Ontario (MFOA) is the professional group for municipal financial officers. They speak for those in charge of managing local governments' finances and who serve as important consultants to councils on financial policy issues. Through lobbying, information exchange, networking opportunities, and the encouragement of fiscal sustainability, MFOA advances the interests of its members in fulfilling their legal and other financial obligations. In order to facilitate ongoing professional growth and to encourage excellence in municipal finance, they also offer training and education to its members.

FCM

The Federation of Canadian Municipalities does the following for its members:

- unite local governments of all sizes. With 2,000 members representing more than 90 percent of Canadians, they are the trusted and respected national voice of municipalities.
- shape the national agenda. With unprecedented influence and access to key federal decision-makers in every party, they are driving historic investments in municipal priorities.
- provide unique tools, expert policy analysis—on legalized cannabis, rights of way, and more—inform and empowers members to address emerging local issues.
- build local capacity, national and international programs—on everything from sustainability to reconciliation—offer funding, training and resources to communities.
- defend municipal interests. Through our Legal Defense Fund, intervene in precedent-setting federal cases to defend municipal jurisdiction.
- connect local leaders. Annual Conference and our Sustainable Communities Conference attract thousands of municipal leaders—as well as federal party leaders.

TEMISKAMING MUNICIPAL ASSOCIATION

Their goal is to use responsible municipal governance to advance the social and economic well-being of Temiskaming's citizens. The Association's goals are to discuss issues that are generally relevant to its member municipalities, help raise the bar for municipal governance through dialogue and instruction and advance a district-wide vision for the District of Temiskaming that takes into account the diverse economic backgrounds of its member municipalities. The Temiskaming Municipal Association consists of two elected representatives from the following municipalities within the District of Temiskaming as well as one elected representative from each of the southern and northern unincorporated areas of the District:

Zone Rural South: Unincorporated South, Twp of Coleman, Twp of Harris, Twp of Casey, Twp of Harley, Twp of Hudson, and Twp of Kearns

Zone Urban South: Municipality of Temagami, Town of Cobalt, Village of Thornloe, Town of Latchford, and City of Temiskaming Shores

Zone Rural North: Chamberlain, Larder Lake, McGarry, Brethour, Hilliard, Gauthier, Unincorporated North, Twp of James, Twp of Matachewan, Twp of Armstrong, Twp of Avantural, Twp of Chamberlain

Zone Urban North: Town of Kirkland Lake, Town of Englehart, and Municipality of Charlton and Dack



10 (c)

THE CORPORATION OF THE TOWNSHIP OF MCGARRY
P.O. BOX 99
VIRGINIATOWN, ON. P0K 1X0
705-634-2145, Fax 705-634-2700

MOVED BY COUNCILLOR:

____ Louanne Caza
____ Elaine Fic
____ Annie Keft
____ Francine Plante
____ Mayor Culhane

SECONDED BY COUNCILLOR:

____ Louanne Caza
____ Elaine Fic
____ Annie Keft
____ Francine Plante
____ Mayor Culhane

RESOLUTION # _____

DATE: _____

THAT Council declares the following properties as Surplus Land and directs the Staff to advertise the following properties:

4 Connell Avenue	-	Starting minimum bid \$8,000.00
6 Colville Street	-	Starting minimum bid \$6,000.00
126 Government Rd	-	Starting minimum bid \$8,000.00
152 Government Rd	-	Starting minimum bid \$8,000.00
9 Cockeram Street	-	Starting minimum bid \$6,000.00
8 Dorfman Street	-	Starting minimum bid \$6,000.00
24 Kearns Avenue	-	Starting minimum bid \$6,000.00
25 Kearns Avenue	-	Starting minimum bid \$6,000.00
12 – 26 th Street	-	Starting bid minimum \$6,000.00
Mining Claim L13007	-	Starting bid minimum \$20,000.00

And that the successful bidders are responsible for any legal or other costs related to the sale of these properties.

Recorded vote requested by _____

I declare this motion

	For	Against
Councillor Louanne Caza		
Councillor Elaine Fic		
Councillor Annie Keft		
Councillor Francine Plante		
Mayor Bonita Culhane		

<input type="checkbox"/> Carried
<input type="checkbox"/> Lost / Defeated
<input type="checkbox"/> Deferred to: _____ (enter date) Because:
<input type="checkbox"/> Referred to: _____ (enter body) Expected response: _____ (enter date)

Disclosure of Pecuniary Interest *

Signature of Chair:

*Disclosed his/her (their) interest(s), abstained from discussion and did not vote on this question.

#10 (F)



Township of McGarry REPORT TO COUNCIL

Report Title:	Stop signs
Prepared By:	Karine Pelletier
Date:	February 2025

Council held a discussion on the potential of creating a four-way stop at the junction of 27th Avenue and 30th Street in order to slow down traffic. At its January 14, 2025 meeting, Council instructed Staff to buy two stop signs and install them.

The potential installation of a four-way stop at the intersection of 27th Avenue and 27th Street was also addressed by the Council at that meeting and it was decided that a discussion would take place at the February meeting to address the possibility of adding a 4-way stop at this intersection as well.

Staff is looking for direction from Council on the potential of purchasing new stop signs and other equipment needed to add an additional 4-way stops at the junction of 27th Avenue and 27th Street.

Respectfully Submitted by:

Karine Pelletier, Clerk-Treasurer



#10 (h)

**CORPORATION OF THE
TOWNSHIP OF CASEY**
903303 Hanbury Rd
New Liskeard ON P0J 1P0
Tel: 705-647-5439 Fax: 705-647-6373
Email: admin@casey.ca

January 16th, 2025

Township of Evanturel
414269 Bryan's Road
P.O. Box 209
Englehart, ON
P0J 1H0

Your correspondence dated December 18th, 2024 was received by the Casey Township Council at their regular meeting of January 15th, 2025 and the following resolution was passed:

Resolution 2025-007

WHEREAS the government of the Province of Ontario has made important enhancements to the Northern Health Travel Grant;

AND WHEREAS these enhancements will provide meaningful support through partial reimbursement of travel expenses for those travelling long distances for medical care;

AND WHEREAS upfront costs for airfare, accommodations, and other necessities often reach thousands of dollars with some essential travel expenses continuing to remain ineligible for reimbursement;

AND WHEREAS Hope Air continues to bridge this gap, complementing the government's policy to reduce barriers of distance and cost in access to health care for Northern Ontario patients;

AND WHEREAS the demand for the services of Hope Air continues to grow;

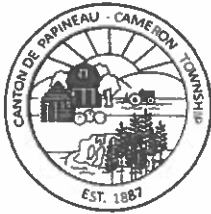
NOW THEREFORE the Council of the Corporation of the Township of Casey requests the Ministry of Health consider funding Hope Air, in 2025, to support its vital work in assisting the residents of Northern Ontario to receive access to the health care they deserve;

AND FURTHER that the resolution be directed to the Minister of Health; and circulated to the Premier of Ontario; the Minister of Finance; the Federation of Northern Ontario Municipalities; the Temiskaming Municipal Association; and the Municipalities in the District of Temiskaming.

"CARRIED"

Yours Truly,

Krystle Seymour
Clerk-Treasure
MW



#10 (i.)

THE CORPORATION OF THE TOWNSHIP OF PAPINEAU-CAMERON

4861 Highway 17, P.O. Box 630, Mattawa ON P0H 1V0

Office: (705) 744-5610 • Fax: (705) 744-0434 • Garage: (705) 744-5072

E-mail: clerk@papineaucameron.ca Website: www.papineaucameron.ca

November 13, 2024

The Honourable Doug Ford
Premier of Ontario
Premier's Office
Room 281
Legislative Building, Queen's Park
Toronto, ON M7A 1A1

RE: Ontario Building Code

The Council of Papineau-Cameron met at their regular Council meeting on November 12, 2024 and passed the attached resolution 2024-328.

Feel free to contact us if you have any questions.

Sincerely,

Jason McMartin, BA, ADA
CAO/Clerk-Treasurer

Encl. Council Resolution 2024-328

c.c. Hon. Paul Calandra MPP, Minister of Municipal Affairs and Housing
Hon. Michael Parsa MPP, Minister of Children, Community and Social Services
Hon. Victor Fedeli MPP, Chair of Cabinet, Minister of Economic Development, Job Creation and Trade
Association of Municipalities of Ontario
Ontario Building Officials Association
Municipalities of Ontario

#10 (L)



Township of McGarry REPORT TO COUNCIL

Report Title:	Emergency Management Committee Recommendation
Prepared By:	Emergency Management Committee Chair
Date:	February 2025

The Emergency Management Committee held a meeting on Wednesday, January 22, 2025. After discussing several topics, the Committee is submitting two recommendations for the Council to consider.

As you are all aware, in the past few years the Township has been just hours declaring a state of emergency two different times, and the more information everyone has, the more effective we can be in an emergency.

The Committee would like to bring the following recommendation forward to Council: That all Emergency Management Committee members take the, IMS100, IMS200 and the EMS200. The following personnel would be trained:

Bonita Culhane - Mayor
Gord Caza – Public Works Superintendent
Mark Brown, Acting Public Works Superintendent
Neil Albring – Fire Chief
Not yet determined – Emergency Information Officer
Karine Pelletier - Clerk-Treasurer (Already trained)
Melanie Jensen – Community Emergency Management Coordinator (Already trained)

The IMS100 and IMS200 are free of charge. There is a price for the EMS200. \$225.00 per person, plus HST.

There was a discussion of advertising to have a full-time resident fill the role of EIO after our Field Officer strongly suggested that one person should not hold two positions but he then clarified that the EIO must be a employee. The Committee is looking into a possible replacement for the position EIO. Possibly the extra public works employee or the bookkeeper. This will have to be discussed by the Committee and with the employees to see if they are interested or not.

The cost to the Township would be approximately \$1,271.25 for five members. The Committee believes that this expense is reasonable since it is crucial that everyone undergoes the training so that we can handle emergencies more effectively and would like Council to consider approving this expense.

Respectfully Submitted by:

Melanie Jensen, CEMC Chair

#10 (n)

Resolution for Consideration - Expanding EPR to the ICI sector

1 message

FONOM Office/ Bureau de FONOM

Thu, Jan 23, 2025 at 8:00 AM

Good morning

Please share this email with your Mayor, Council and Senior Management

The BlueBox and recycling are essential to many of your citizens. In Northeastern Ontario, municipalities will transition to Full Extended Producer Responsibility (EPR) for the household BlueBox program over the next few years. EPR will be important for the Province of Ontario, as producers/stewards will soon create a sustainable circulatory economy for the paper, packaging and products a household recycles.

Producers/Stewards are not responsible for products purchased within the Industrial, Commercial, and Institutional (ICI) sectors. Products recycled at home are disposed of by an ICI-funded program or landfilled.

All municipalities are concerned with the lifespan of landfills, and FONOM believes it is important that the Province and the Producers/Stewards start discussing the transition to a producer-funded EPR system for the recyclables generated by the ICI Sector.

We ask your council to consider supporting the draft resolution below.

I am happy to answer any questions you may have.

WHEREAS under Ontario Regulation 391/21: Blue Box, producers are fully accountable and financially responsible for their products and packaging once they reach their end of life and are disposed of, for 'eligible' sources only;

AND WHEREAS 'ineligible' sources which producers are not responsible for including businesses, places of worship, daycares, campgrounds, public-facing and internal areas of municipal-owned buildings and not-for-profit organizations, such as shelters and food banks;

AND WHEREAS should a municipality continue to provide services to the 'ineligible' sources, the municipality will be required to oversee the collection, transportation, and processing of the recycling, assuming 100% of the costs;

AND WHEREAS these costs will further burden the municipalities' finances and potentially take resources away from vital infrastructure projects;

THEREFORE BE IT RESOLVED THAT the Council of the _____ hereby request that the province amend Ontario Regulation 391/21: Blue Box so that producers are responsible for the end-of-life management of recycling products from all sources;

AND FURTHER THAT this resolution be forwarded to the Honourable Andrea Khanjin, Minister of the Environment, Conservation and Parks, **Your Local MPP**, AMO, ROMA and FONOM

Email addresses for thoses included in the further;

minister.mecp@ontario.ca; Your Local MPP, amo@amo.on.ca; pwolfbeiss@amo.on.ca;
fonom.info@gmail.com

Talk soon, Mac.

Mac Bain
Executive Director
The Federation of Northern Ontario Municipalities
665 Oak Street East, Unit 306
North Bay, ON, P1B 9E5

10 (0)

KIRKLAND LAKE & AREA CRIME STOPPERS
PO BOX 154
KIRKLAND LAKE, ONTARIO
P2N 3M6

RECEIVED JAN 24 2025

16 Jan 2025

Dear Valued Supporter,

During 2024 we were pleased to recognize your business as a Silver level supporter in acknowledging your donation of \$100.00. This support allowed us to continue our services with the aim of making Kirkland Lake & Area a safer place to live, work, and play.

Moving into 2025 we are again seeking the support of your, and like minded businesses, to enable us to continue our work of paying rewards anonymously for information involving area crimes, and to cover expenses such as telephone and insurance costs.

Would you consider continuing your support at your current level or perhaps increasing your level of support. In return for your donation we will issue a 2025 certificate showing your support level. Our recognition levels have been set at:

SILVER: \$100.00
GOLD: \$101.00-\$500
PLATINUM: \$500.00+

With your support, and that of like minded businesses, Kirkland Lake & Area Crime Stoppers will be able to continue our work. Please consider supporting our group to whatever level you are able. All donations are greatly appreciated.

Thank you,



G. Keith Carey, Vice President
(for) The Board, Kirkland Lake & Area Crime Stoppers



Minutes of the Community Policing Committee held on Thursday, November 21st, 2024 at 6:00 p.m. in person in the meeting room.

1. Opening of the Meeting by the Chair of the Committee

The Chair called the meeting to order at 6:00 p.m. and welcomed those in attendance.

2. Roll Call: The Chair took a roll call

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Annie Keft	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Co-Chair Councillor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bastiaan Koomans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Merdy Armstrong	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Quevillon	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Sergeant Dan Senf
Deputy Clerk: Melanie Jensen
Members of the audience present: 3

Moved by Bastiaan Koomans **23/2024**
Seconded by Merdy Armstrong **Absence**

THAT the Chair agrees to grant a leave of absence to Member Annie Keft to the Community Policing Committee Meeting of November 21st, 2024, due to appropriate advance notice to the Clerk.

3. Adoption of the Agenda and Addendum:

Moved by Merdy Armstrong **24/2024**
Seconded by Bastiaan Koomans **Adoption of Agenda**

THAT the agenda for the Community Policing Committee Meeting held on November 21st 2024, be adopted.

Carried

4. **Disclosure of Pecuniary of Interest:** None

5. **Minutes of Previous Meetings:**

Moved by Bastiaan Koomans

Seconded by Merdy Armstrong

25/2024

Previous Minutes

THAT the minutes of the Meeting of the Community Policing held on October 17th, 2024 be adopted.

Carried

6. **Matters arising from the minutes:** None

7. **Deputations / Delegations :**

- Presentation on MADD. See recoding for the information session.

8. **Correspondance, Information :** None

9. **Members Update Reports:**

- Members verbally gave a verbal report.

10. **New Business:** None

11. a) **Submitted Questions :** None

b) **Audience Questions :**

A question period was held.

12. **Closed Meeting:** None

13. **Adjournment:**

Moved by Merdy Armstrong

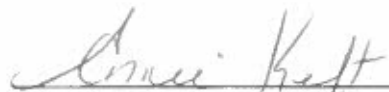
Seconded by Bastiaan Koomans

26/2024

Adjournment

That this meeting be adjourned at 6:36 p.m.

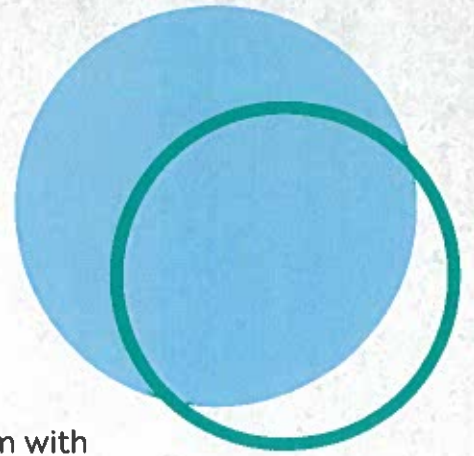
Carried


Chair Councillor Annie Keft

Social and Economic Prosperity Review



AMO 
Association of
Municipalities
of Ontario



Executive Summary

Concern about the financial sustainability of municipal government in Ontario is nothing new. It's a systemic problem with a direct line to decisions made in the 1990s when the province downloaded a big portion of its budget deficit onto the shoulders of property taxpayers, including homeowners with fixed incomes and small businesses. In 2008, new arrangements bought some time for the province and municipalities, but time has now run out. The predictable consequences of the 1990s downloading, mixed with historic growth pressures and inflation, are playing out in municipal budgets across the province in 2024 and beyond.

These fiscal arrangements are not working for communities or the businesses and industries at the foundation of local economies. They are not working for property taxpayers during an affordability crisis. They are not working for the people experiencing homelessness, gridlock and declining infrastructure. They are not working for communities stepping up to prepare for the massive impacts of climate change. The province has recognized the unsustainable nature of current arrangements with its New Deal for Toronto. But these structural challenges extend well beyond Toronto's borders and impact every municipality – big and small – across the province.

That is why AMO wants to undertake a Social and Economic Prosperity Review. We are proposing a detailed and objective analysis of the current fiscal arrangements for services and infrastructure investment that is affordable for both orders of government and for taxpayers.

The current provincial government did not create this problem, but it has the resources and the wherewithal to solve it. People expect all orders of government to work together to tackle complex problems, make tough decisions and to provide the services people and businesses rely on. AMO is calling on the province to make this commitment in its 2024 Budget.

Ontario's municipalities are critical to economy and quality of life

A strong relationship between the Government of Ontario and its 444 municipal governments is the foundation for our collective prosperity. Municipal governments are a key partner in a resilient economy, investing revenues of almost \$65 billion in important public services and infrastructure each year. These investments in Ontario are equivalent to roughly one third of annual provincial spending.

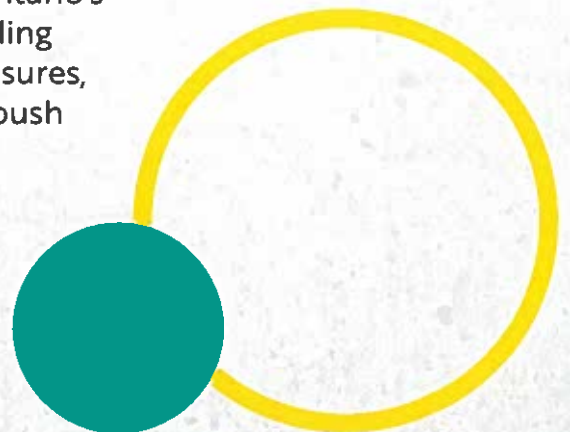
Ontario's municipalities own and operate nearly half a trillion dollars of infrastructure – more than both the provincial and federal governments – that is foundational to Ontario's economy and quality of life. Engaging in long-term processes to make the best possible decisions to manage these assets is a core municipal focus. Municipalities are constantly looking to the future to understand what infrastructure will be needed to support residents and the economy, and planning and investing to meet evolving needs.

Municipal governments provide critical services that Ontario's residents and businesses rely on most every day. They are responsible for land-use planning and development to build safe and complete communities with sound environmental management. They oversee important energy distribution and conservation activities that power communities. They fund the emergency services that keep residents and businesses safe.

As the level of government closest to the people, municipalities respond to increasing social pressures by delivering programs and services to support their residents at all ages and stages of life, including public health, long-term care, childcare and parks and recreation. These critical services drive inclusive growth and build the vibrant communities that make Ontario a great place to live, work and invest.

Ontario's municipal fiscal framework is failing residents, businesses and major industry

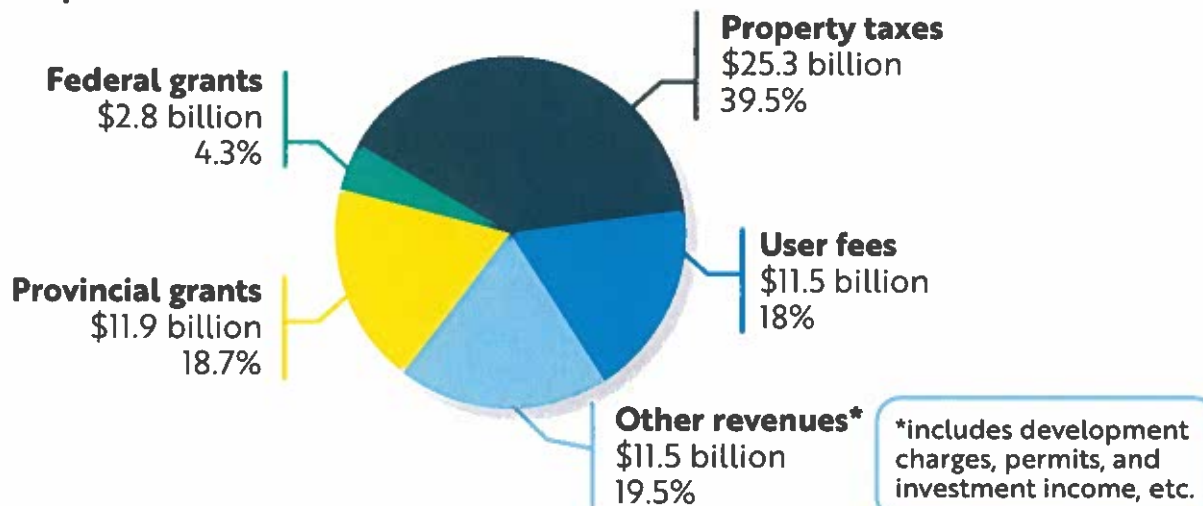
The fiscal framework that underpins municipalities' ability to deliver the infrastructure and services critical to Ontario's economic and social prosperity is broken. Long-standing structural problems have combined with growth pressures, economic factors, and provincial policy decisions to push municipalities to the brink.



Municipal revenues do not grow with the economy or inflation

Municipalities rely primarily on property taxes and user fees to generate the revenues needed to pay for important infrastructure and services.

Municipal Revenue Sources



Revenue sources are varied, but municipalities largely rely on property taxes.

Unlike income or sales taxes, property taxes don't grow with the economy or nominally with inflation. In 2022, annual average inflation was a historical 6.8%. While federal and provincial governments saw record revenue growth in 2022 driven by inflation and economic activity, municipalities were left to contend with the rising costs of labour, construction materials, and interest rates without a corresponding increase in revenues.

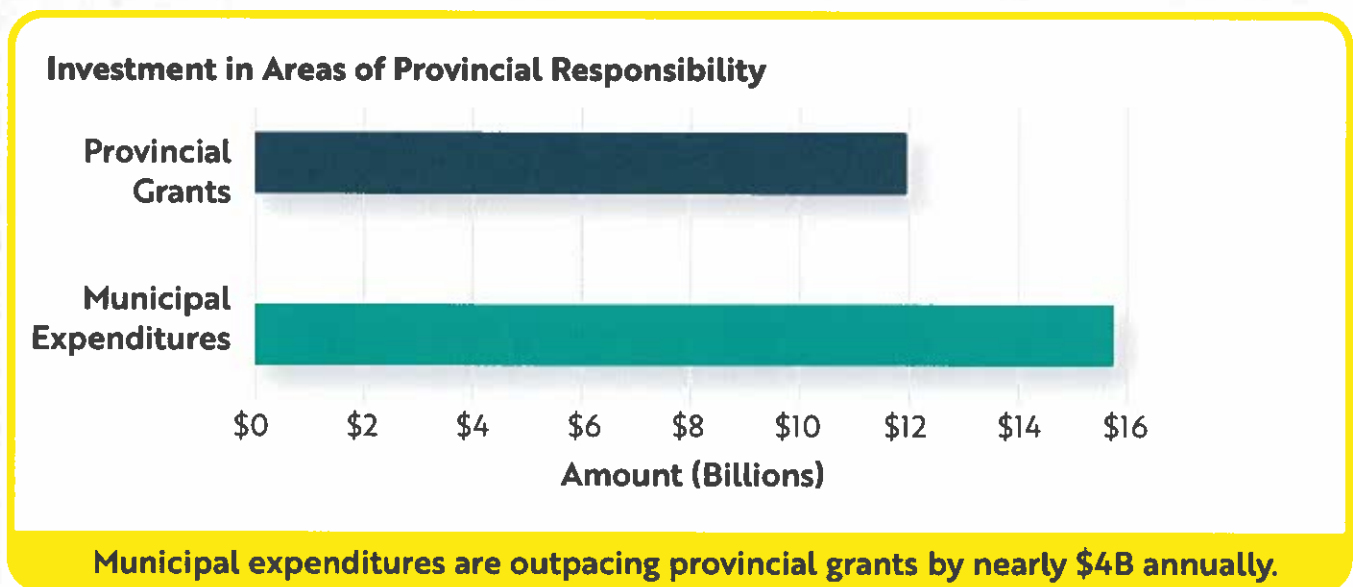
Most federal and provincial grants to municipalities don't grow with inflation either. Provincial funding for programs like the Ontario Municipal Partnership Fund (OMPF) help to support stronger, more resilient communities across Ontario. Since 2019, OMPF funding has remained stagnant at \$500 million a year and has not kept pace with inflationary pressures.

Municipalities subsidize the provincial treasury by almost \$4 billion a year

Almost one third of municipal annual expenditures pay for services that typically fall under provincial jurisdiction in other provinces.

Service	Municipal Expenditures (2022)
Housing	\$2.7 billion
Health services	\$3.3 billion
Social services	\$9.7 billion

Provincial contributions offset these costs – but only in part. As a result, in 2022, municipal expenditures in these areas outpaced provincial grants by \$3.8 billion *and growing*.



Municipal subsidies continue to accumulate. For example, communities in Ontario must cover 10% of hospital capital construction costs, and 100% of the costs of furniture, fixtures and equipment for new hospitals. AMO estimates that municipalities and property taxpayers are currently on the hook for more than \$400 million in hospital capital and equipment costs that should rightfully be funded by the provincial treasury.

Major investments from all orders of government are needed to fund unprecedented growth

Ontario's population is surging and will continue to grow as the federal government targets 500,000 new immigrants per year by 2025. To support this growth, municipalities are committed to doing everything they can to help the province's goal of building 1.5 million homes by 2031. This ambitious housing target depends on essential municipal infrastructure and the public investment to support it – from water systems to sewers, roads and transit systems, emergency service stations, waste management facilities, parks and community centres.

Municipalities across Ontario are working to plan what infrastructure is needed to support this growth and how to pay for it. Ontario's municipalities are planning for \$250 - \$290 billion in capital expenditures over the next decade – with around \$100 billion of that investment being connected to growth.

In the fall of 2022, Bill 23 fundamentally undermined municipal tools to finance growth, creating a \$1 billion annual hole in municipal balance sheets. In November 2022, the government committed to “keep municipalities whole” from the fiscal impacts of the bill. Unless fully offset, this will result in property tax increases, user fee hikes, and/or service reductions.

York Region's 2024 budget illustrates how growing needs and provincial policies are squeezing municipalities:

- **2024 Capital Budget: \$1 billion**
- **10-Year Capital Plan: \$11.6 billion**
- **Impact of Bill 23: \$700 million decrease in revenues over 10 years**
- **Impact of provincial housing targets: \$1.7 billion growth in 10-year capital plan to meet 60% of targets**
- **Unfunded capital to meet 100% of provincial housing targets: \$2.6 billion**

Growth is not the only infrastructure pressure that municipalities across the province face. In 2021, the Financial Accountability Office estimated that the cost to bring *existing* municipal assets to a state of good repair was approximately \$52 billion.¹ Municipalities have worked hard to make significant progress in the way that existing infrastructure assets are managed. The pressure to support growth cannot undermine the sound long-term management of existing assets.



¹ Financial Accountability Office, Municipal Infrastructure (2021)

Municipalities can't – and shouldn't – fix Ontario's fraying social safety net on the backs of property taxpayers

Increasing demands on finances have not stopped municipalities from stepping up to address challenges as the government closest to the people. However, the financial tools available to municipalities were never intended to support income redistribution, resulting in growing unmet needs that are undermining Ontario's economic and social prosperity.

Homelessness has reached disastrous proportions in Ontario, with devastating impacts on people, communities, and businesses across the province. The challenge continues to grow in the face of skyrocketing food and shelter costs and a reluctance to reverse the policy choices of successive provincial governments over the past three decades that have contributed to the current crisis. Homelessness remains a challenge felt most by municipal governments, where municipalities are left to manage the symptoms of systemic challenges without the means to address root causes. This approach is both costly and ineffective.

While municipalities continue to spend approximately \$1 billion each year on community housing, there is existing – and growing – unmet needs for additional community housing stock. The Canadian Housing and Renewal Association recently determined that approximately 140,000 new deeply affordable units are needed in Ontario to approach the OECD average.² Investing in community housing is just that, an investment that pays returns in the form of economic productivity – but municipalities cannot do it alone.

Property tax is not an appropriate or sufficient revenue tool to generate funds for income redistribution programs such as social housing. Property taxpayers, including people on fixed incomes and struggling small businesses cannot afford to subsidize income redistribution for those most in need.

Demand outpaces housing options for our most vulnerable Ontarians. There are now nearly

1,400 encampments in municipalities across Ontario.

In the last five years, property taxpayers have seen a

200% increase in costs to support homelessness services in their communities.

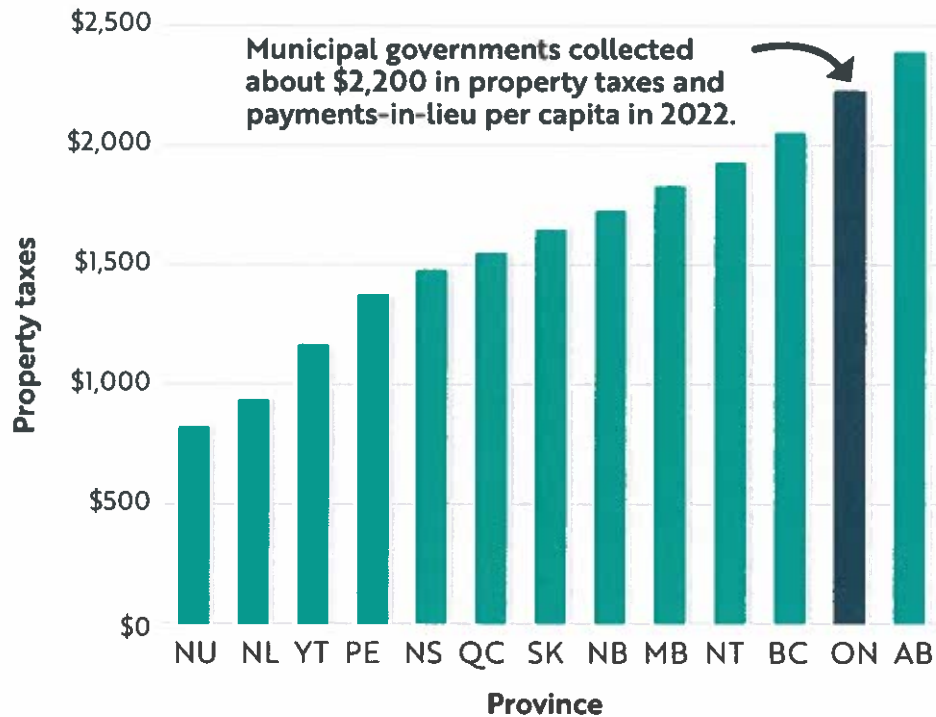


²The Impact of Community Housing on Productivity, Canadian Housing and Renewal Association (2023)

The time to update the provincial-municipal fiscal relationship is long overdue

As of 2022, property taxes in Ontario were already amongst the highest in the country at \$2,200 per capita.

Property Taxes Across Canada



Ontario's property tax rates already stand out amongst other provinces.

In 2024, many municipalities will be compelled to raise property taxes to address a "perfect storm" of factors – including inflation, interest rates, growth, ongoing subsidies to provincial responsibilities, and revenue gaps created by provincial policies. These increases will feed housing affordability challenges and will not be sufficient to put municipalities on a sustainable path.

The province has suggested that municipalities are sitting on billions of dollars of reserve funds that can be exhausted to address pressures. The province knows this is false. Municipal reserves are mostly regulated by legislation and help ensure that municipalities can build and sustain critical infrastructure over the long term without significant fluctuations to property taxes. They are an important factor that enable municipalities to maintain overall fiscal health and access the limited borrowing that is allowable when appropriate. They cannot sustainably cover current commitments, new investments and ongoing fiscal needs.

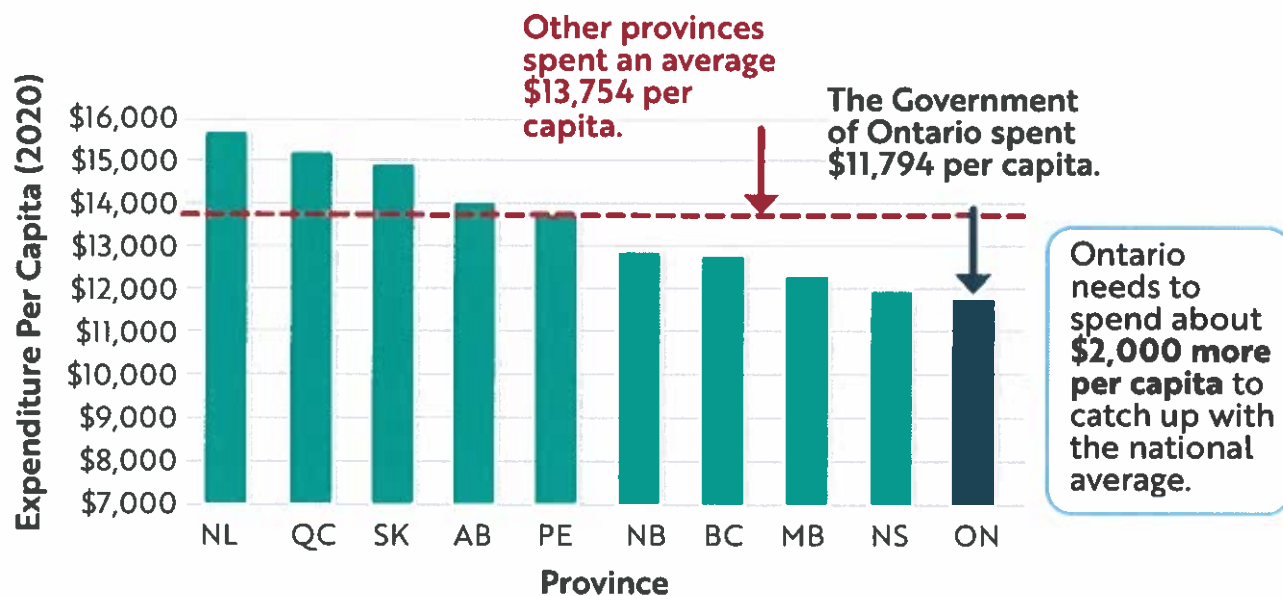
The system is broken and needs to be fixed, or Ontario risks undermining the foundations of its prosperity.

The province can – and should – invest more in Ontario's prosperity.

Ontario has been under-investing in programs for years

Ontario's program spending is already the lowest in Canada at \$11,974 per capita. This is nearly \$2,000 lower than what other provinces are spending on average. In areas like post-secondary education, children and social services, and education – the foundations of economic competitiveness in a knowledge economy – the province's real per capita spending have all declined by over 10% since 2018.

Provincial Per Capita Spending Across Canada



Ontario's per capita spending is the lowest in Canada.

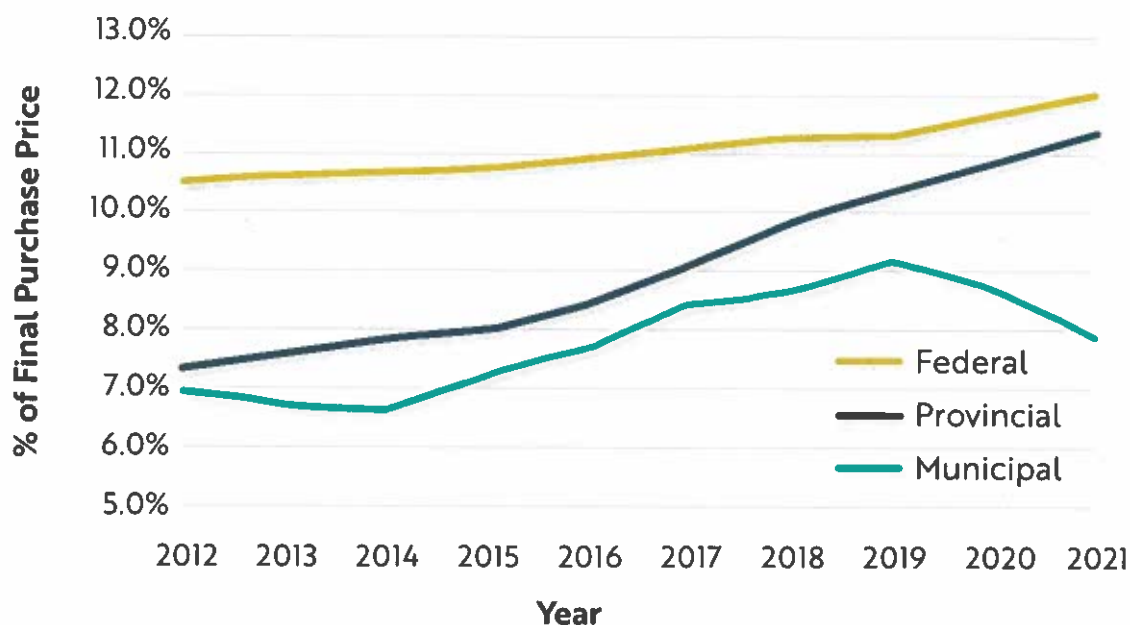
The 2021 Ontario Fall Economic Statement projected a 3% increase in year-over-year program expense growth. By contrast, Ontario's municipalities saw an 8% increase in operating expenses year-over-year over the same period, from 2021 to 2022.

Despite projected deficits, Ontario fiscal fundamentals remain strong

The Ontario government continues to maintain a strong fiscal position. For 2023-2024, the projected \$5.6 billion deficit includes a \$5.4 billion contingency fund and \$1 billion in reserves. According to the Canadian Centre for Policy Alternatives, deficit, debt-to-GDP ratios and the percent of revenues going towards interest payments are all at 10-year lows.³ Unlike municipalities, the province benefits from strong year-over-year revenue growth that grows with the economy.

The province continues to be a key beneficiary of housing market growth. For each new home built in Ontario, the federal and provincial governments take a share of 39% and 37% respectively of total taxes, compared to local governments' 24%.⁴ This includes the \$4.48 billion in provincial revenues from Land Transfer Taxes alone in 2022. As illustrated in the graph below, the provincial government's share of the purchase price of a new home has climbed steeply over the past 10 years – increasing by 55% compared to local governments' 13%.

Total Government Taxes in New Build Purchase Price



Municipalities in Ontario retain the lowest share of the total purchase price of a home.

³Canadian Centre for Policy Alternatives, Fall Update: Ontario's Projected Deficit is an Accounting Fiction (2023)

⁴Canadian Centre for Economic Analysis, An Uncomfortable Contradiction: Taxation of Ontario Housing (2023)

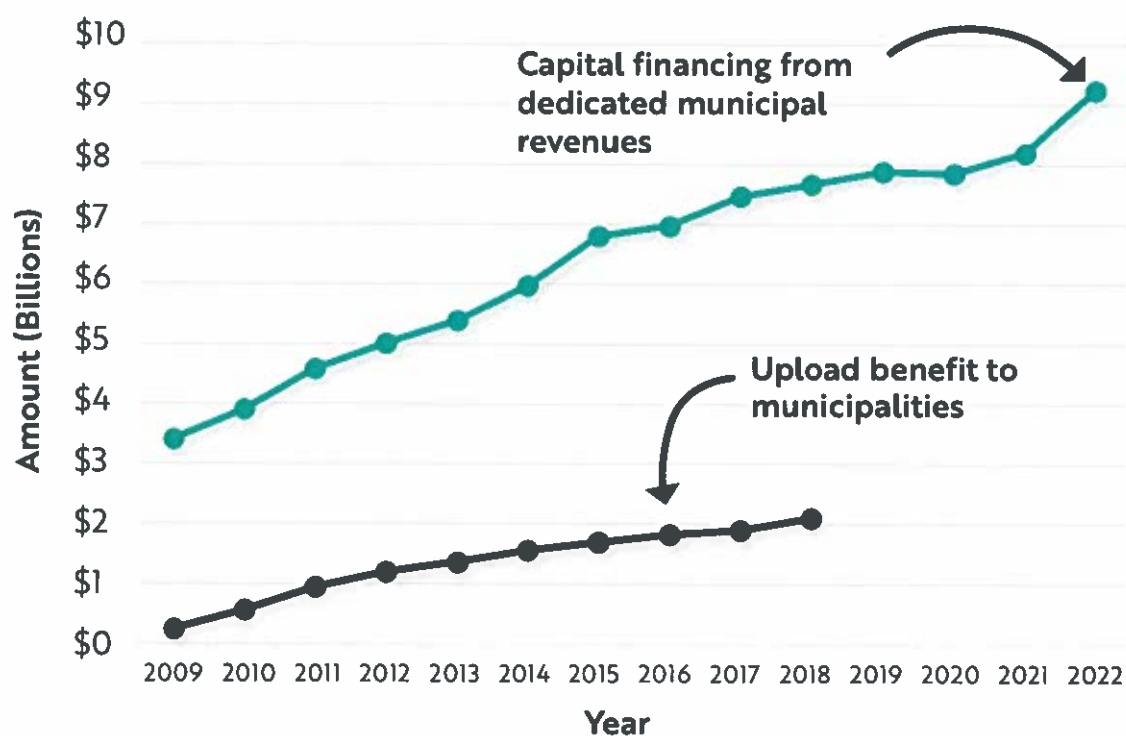
A Social and Economic Prosperity Review will put Ontario on a sustainable path

Ontario's provincial and municipal governments have a strong history of collaboration.

Municipalities and the provincial government have a strong history of working together to solve complex challenges and develop sound public policy. Throughout the COVID-19 pandemic, the provincial-municipal partnership saved lives and stabilized the provincial economy during unprecedented times.

In 2008, the province and municipalities listened and learned from one another as a part of the Provincial-Municipal Fiscal and Service Delivery Review to develop a shared vision to help rebalance roles, responsibilities and finances. Following the upload of \$2 billion in annual expenditures to the province, municipalities increased investments in infrastructure and put assets on a more sustainable path.

Municipal Investments in Infrastructure



Municipalities have invested upload savings into infrastructure.

A Social and Economic Prosperity Review

In October 2023, AMO asked the Premier, the Minister of Finance, and the Minister of Municipal Affairs and Housing to sit down with municipalities and work together on a social and economic prosperity review: a joint review of revenues, costs and financial risks and a detailed analysis of Ontario's infrastructure investment and service delivery needs.

This process would have the goal of updating the provincial-municipal fiscal relationship to support strong economic foundations, sustainable communities, and quality of life. It would be guided by the principles of:

- Fiscal sustainability for both orders of government
- Fairness and affordability for taxpayers and equity for communities
- Coordinated and timely infrastructure investment resilient to climate realities
- Increased housing supply and affordability
- Robust health and social services supporting increased economic participation
- Long term economic development and prosperity for Ontario and its communities
- Modern, effective and streamlined service delivery

The AMO vision would see provincial and municipal governments coming together to guide robust, joint analysis that considers evidence, balances different perspectives, and ultimately generates consensus on a path forward. AMO's Memorandum of Understanding with the provincial government provides an ideal framework under which this collaboration can occur.

AMO is calling on the provincial government to commit to this review as part of Budget 2024, with a view to developing a consensus report with recommendations by 2025. This review would build on the success of the Ontario-Toronto New Deal that recognized the unsustainability of current municipal-provincial relationships grounded in the downloading of the 1990s.

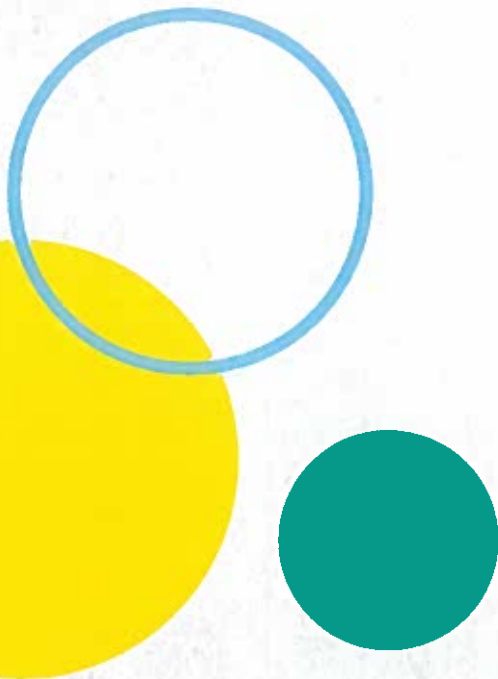
Conclusion

The municipal fiscal sustainability challenge is urgent, province-wide, and central to Ontario's ability to solve the housing and affordability crisis.

In the context of long-standing structural issues, current economic factors, and investments needed for growth, this conversation is overdue.

It will take leadership and resources from the province and municipalities to do this important work. But the benefits for sustainable communities, stronger economic foundations, and a better quality of life for all Ontarians are indisputable.

Join Ontario's municipalities in this important initiative. Working together, we can build a better Ontario.





Association of Municipalities of Ontario (AMO)

155 University Ave., Suite 800, Toronto, ON M5H 3B7

Telephone direct: 416-971-9856
Fax: 416-971-6191
Toll-free in Ontario: 1-877-426-6527
E-mail: amo@amo.on.ca
Websites: www.amo.on.ca

Le 2 avril 2025, faites flotter le drapeau pour la Journée mondiale de l'autisme / Fly the Flag on April 2, 2025, for World Autism Day

1 message

Erika Luoma <erika.luoma@autismontario.com>
To: "kpelletier@mcgarry.ca" <kpelletier@mcgarry.ca>

Mon, Feb 3, 2025 at 11:28 AM

Chère Karine Pelletier,

Autisme Ontario est un organisme de bienfaisance fondé en 1973, et nous avons le grand privilège d'appuyer la communauté autiste de McGarry/Virginatown. Nous soutenons et représentons depuis plus de 50 ans toutes les personnes autistes de la province, dont nous défendons les intérêts peu importe la race, l'origine ethnique, le revenu, la religion, l'identité de genre ou l'orientation sexuelle.

Joignez-vous à Autisme Ontario pour *célébrer le spectre* à l'occasion de la prochaine Journée mondiale de l'autisme, en achetant un drapeau pour notre campagne « Faites flotter le drapeau » et en proclamant officiellement le **2 avril 2025** comme **Journée mondiale de l'autisme**. C'est là une excellente occasion pour votre municipalité de montrer son appui aux personnes autistes de toute la province et de vos communautés.

Vous pouvez acheter un drapeau sur notre site Web à l'adresse <https://celebratethespectrum.com/shop/>

Qu'est-ce que Célébrons le spectre?

Célébrons le spectre est le nom de notre campagne pour les célébrations entourant la Journée mondiale de l'autisme. Cette campagne est pour nous l'occasion d'agir positivement pour offrir des espaces de soutien et de revendication au bénéfice de nos communautés diverses, tout en nous renseignant sur l'autisme et sur la façon dont nous pouvons faire de nos communautés un meilleur endroit pour les personnes autistes. Notre campagne a pour thème la teinture par nœuds (*tie-dye*), qui symbolise l'exceptionnelle unicité et individualité de chaque personne autiste.

« Célébrons le spectre » unit les familles, les écoles, les communautés, les entreprises, les gouvernements et les professionnel.le.s dans le cadre de la Journée mondiale de l'autisme et les incite à célébrer les personnes autistes, tout en mettant en évidence les barrières systémiques qu'il faut éliminer pour créer un Ontario plus solidaire et plus inclusif.

Nous sommes toujours à votre disposition si vous avez besoin de ressources et d'idées sur la façon de contribuer. Tous ensemble, rassemblons-nous et faisons l'éloge de notre diversité, en explorant les possibilités infinies de chaque motif!

Faites-nous savoir que vous ferez flotter le drapeau! Inscrivez votre municipalité [ici](#).

Vous pouvez me contacter par courriel ou au numéro de téléphone indiqué ci-dessous. Je vous remercie du temps que vous m'avez accordé, et il me fera plaisir d'avoir bientôt de vos nouvelles.

Avec toute ma gratitude,

Erika Luoma

Dear Karine Pelletier, Clerk-Treasurer,

Autism Ontario is a charitable organization founded in 1973, and we are privileged to support the autism community of the Township of McGarry (Virginiatown). We have more than 50 years of supporting, representing, and advocating for all autistic individuals across the province regardless of race, ethnicity, income, religion, gender identity, or sexual orientation.

Join Autism Ontario as we *Celebrate the Spectrum* this upcoming World Autism Day by purchasing a flag for our “Fly the Flag” campaign and formally proclaiming **April 2, 2025, as World Autism Day**. This is an excellent opportunity for your municipality to show support for autistic individuals across Ontario and in your communities.

You can purchase a flag through our website at
<https://celebratethespectrum.com/shop/>

What is Celebrate the Spectrum?

Celebrate the Spectrum is our campaign for World Autism Day celebrations. It is an opportunity for positive action to provide spaces of support and advocacy for our diverse communities while learning about autism, and how we can all make our communities better for autistic individuals. Our campaign theme is tie-dye, symbolizing the beautiful uniqueness and individuality of every autistic person. Celebrate the Spectrum unites families, schools, communities, businesses, government, and professionals in recognizing World Autism Day by celebrating autistic people and bringing to light the systemic barriers that must be removed to create a more supportive and inclusive Ontario.

We are always available to help with resources and ideas on how you can get involved. Let's come together and embrace our diversity, exploring endless possibilities in every pattern!

Let us know if you will be flying the flag! Register your municipality [here](#).

I can be reached via email or at the telephone number below. Thank you for your time and I look forward to connecting with you soon.

With appreciation,

Erika Luoma

Fund and Volunteer Coordinator, Mom of an Autistic Adult and resident of Northern Ontario

AutismONTARIO

autismontario.com

1179 King St. West, Suite 004 | Toronto, ON | M6K 3C5

T: 1-800-472-7789 ext. 223 | **C:** erika.luoma@autismontario.com

Show your support for the autistic community.

A Proclamation on World Autism Day 2025

Whereas:

World Autism Day is recognized on April 2, 2025, in Canada. Autism Ontario is one of the largest collective voices representing the autism community, and the work we do helps all autistic individuals and families in their communities have access to meaningful support, information, and connections — not only on April 2 but every day throughout the year.

Whereas:

Autism impacts more than 135,000 individuals in Ontario, representing 1 in every 50 Canadian children and youth. It not only influences the lives of autistics but also their friends, families, and communities. It's crucial for us to raise awareness, and acceptance, provide support and promote a more inclusive society.

Whereas:

Autism is a diverse spectrum that varies widely among individuals. Each person's experience with autism can change over time. This evolving journey highlights the uniqueness of every autistic individual, emphasizing the need for understanding and support tailored to their specific needs.

Whereas:

Autism Ontario is the leading source of information and referral on autism, and since 1973, has been providing support, information, and opportunities for thousands of families and individuals across the province.

Whereas:

Autism Ontario is devoted to raising public awareness about autism and addressing the everyday challenges faced by individuals with autism, their families, and the professionals who work alongside them. We urge everyone to recognize and celebrate the unique differences and needs of others, fostering an inclusive environment where all individuals can participate fully in activities and discussions. Together, we can create a society that values and includes everyone.

Now Therefore:

BE IT RESOLVED that I, (insert Mayor name or designate), do hereby recognize April 2 as World Autism Day while committing to embrace awareness and acceptance today and every day throughout the year.

Dated at (municipality), Ontario this 2nd day of April 2025.

MINUTES**Timiskaming Health Unit Board of Health**

Regular Meeting held on December 4, 2024 at 6:30 PM

Microsoft Teams

1. The meeting was called to order at 6:30 pm.

2. **ROLL CALL**

Board of Health Members

Stacy Wight	Chair, Municipal Appointee of Kirkland Lake
Curtis Arthur	Vice-Chair, Provincial Appointee
Jeff Laferriere	Municipal Appointee for Temiskaming Shores
Casey Owens	Municipal Appointee for Town of Kirkland Lake
Brian Bockus	Municipal Appointee for Township of Chamberlain, Charlton, Evanturel, Hilliard, Dack & Town of Englehart
Mark Wilson	Municipal Appointee for Temiskaming Shores
Steve McIntyre	Municipal Appointee for Township of Armstrong, Hudson, James, Kerns & Matachewan
Todd Steis	Provincial Appointee
Cathy Dwyer	Provincial Appointee
Paul Kelly	Municipal Appointee for Township of Larder Lake, McGarry & Gauthier
David Lowe	Provincial Appointee
Guy Godmaire	Municipal Representative for Township of Brethour, Harris, Harley & Casey, Village of Thornloe
Carol Lowery	Municipal Appointee for Town of Cobalt, Town of Latchford, Municipality of Temagami, and Township of Coleman

Regrets

(Vacant)	Vice-Chair, Municipal Appointee for Temiskaming Shore
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Timiskaming Health Unit Staff Members

Dr. Glenn Corneil	Acting Medical Officer of Health/CEO
Randy Winters	Director of Corporate and Protection Services
Erin Cowan	Director of Strategic Services and Health Promotion
Rachelle Cote	Executive Assistant

Chair Wight opened the meeting at 6:30 pm.

3. APPROVAL OF AGENDA**MOTION #57R-2024**

Moved by: Paul Kelly

Seconded by: Jeff Laferriere

Be it resolved that the Board of Health adopts the agenda for its regular meeting held on December 4, 2024, as presented.

CARRIED

4. APPROVAL OF MINUTES**MOTION #58R-2024**

Moved by: Todd Steis

Seconded by: David Lowe

Be it resolved that the Board of Health approves the minutes of its regular meeting held on November 6, 2024, as presented.

CARRIED

5. REPORTS OF MOH/CEO

Dr. Corneil provided a summary of the local situation and other related updates:

- COVID, flu and RSV cases are increasing and will likely continue to rise over the holiday season. Many children are sick with pneumonia infections. Communications was sent to healthcare providers for awareness.
- Sexual Transmitted Infections are also increasing.

6. IN-CAMERA**MOTION #59R-2024**

Moved by: Casey Owens

Seconded by: Jeff Laferriere

Be it resolved that the Board of Health agrees to move in-camera at 6:39 pm to discuss the following matters under section 239 (2):

- THU-PHU Liabilities and Assets
- Ministry Funding Approval Summaries

7. RISE AND REPORT**MOTION #60R-2024**

Moved by: Brian Bockus

Seconded by: Paul Kelly

Be it resolved that the Board of Health agrees to rise with report at 6:55 pm:

- Timiskaming Ministry Letter – Merger One-Time Funding

8. NEW BUSINESS**a. PHU-THU Merger Update****i. Minutes-Nov 5/2024: BOH Merger Working Group**

Distributed for information.

ii. BOH Merger Working Group Next Steps

Timiskaming will have 5 municipal seats on the new Board of Health for NEPH. Some municipalities are experiencing some challenges in meeting the appointment deadline. Hoping to get all the nominees shortly. Reminded of the importance to get quorum for the first meeting on January 1, 2025.

iii. NEPH MOH Appointment Recommendation**MOTION #61R-2024**

Moved by: Steve McIntyre

Seconded by: David Lowe

WHEREAS section 62 of the Health Protection and Promotion Act R.S.O. 1990, c. H.7 requires every board of health to appoint a full-time Medical Officer of Health; and

WHEREAS section 64 of the Health Protection and Promotion Act requires that the Minister approve proposed Medical Officer of Health appointments; and

WHEREAS the voluntary merger between the Porcupine Health Unit and Timiskaming Health Unit has now received formal approval from the Ministry to merge to form the Northeastern Health Unit (operating as Northeastern Public Health) effective January 1, 2025; and

WHEREAS the Board of Health for the Timiskaming Health Unit concurs with the recommendation of the Board of Health Merger Working Group to endorse the appointment of Dr. Lianne Catton as the Medical Officer of Health and Chief Executive Officer for the Northeastern Health Unit (operating as Northeastern Public Health); and

THEREFORE BE IT RESOLVED THAT the Board of Health for the Timiskaming Health Unit recommends the appointment of Dr. Lianne Catton as Medical Officer of Health and Chief Executive Officer for Northeastern Health Unit; and

FURTHER THAT the Board of Health for the Timiskaming Health Unit share this recommendation with the Ontario Minister of Health in a joint letter with the Board of Health for the Porcupine Health Unit, and the Board of Health for the Northeastern Health Unit.

iv. Final Merger Approval**MOTION #62R-2024**

Moved by: Casey Owens

Seconded by: Paul Kelly

WHEREAS the Boards of Health for the Porcupine Health Unit and the Timiskaming Health Unit have long recognized the opportunity to strengthen local public health across the combined region through a voluntary merger with funding from the Ministry of Health and direction from the Boards of Health to move forward exploring this since 2020; and,

WHEREAS the Boards of Health for the Porcupine Health Unit and the Timiskaming Health Unit each passed a resolution in March 2024 agreeing to voluntarily merge to strengthen public health across their combined region, subject to the following conditions:

- a. The Government approves the intended merger; and,
- b. The Government commits to providing adequate and appropriate funding to the Porcupine Health Unit and the Timiskaming Health Unit to support the intended merger, including transition costs and business continuity funding; and,
- c. The Board of Health is satisfied that all necessary conditions for a successful merger to strengthen public health have been met; and,

WHEREAS the MOH/CEOs for the Porcupine Health Unit and the Timiskaming Health Unit have undertaken a process of collaboration, negotiation, and joint engagement, along with the Porcupine Health Unit and the Timiskaming Health Unit Boards of Health and senior management teams to ensure the successful implementation of the merger to strengthen public health; and,

WHEREAS the Porcupine Health Unit and Timiskaming Health Unit have received government and Ministry of Health approvals along with adequate and appropriate funding to support the merger as well as articulation that there will be no fiscal impacts to municipalities as a result of the merger; and,

THEREFORE, BE IT RESOLVED THAT the Board of Health for the Timiskaming Health Unit approves the voluntary merger with the Porcupine Health Unit to form the Board of Health for the Northeastern Health Unit;

FURTHERMORE, that the Board of Health authorize the MOH/CEO to forward a copy of this resolution to the Minister of Health;

AND FURTHER, that this motion be shared with all member municipalities, alpha and the Office of the Chief Medical Officer of Health.

9. **ADJOURNMENT**

MOTION #63R-2024

Moved by: Steve McIntyre

Seconded by: Curt Arthur

Be it resolved that the Board of Health agrees to adjourn the regular meeting at 7:19 pm.

CARRIED

Stacy Wight, Board Chair
Rachelle Cote, Recorder



January 30, 2025

Michelle Boileau, Board Chair
Northeastern Health Unit

MINUTES

Northeastern Public Health Board of Health

Special Meeting held on January 1, 2025 at 1:00 PM

Microsoft Teams

1.0 ROLL CALL

Board of Health Members

Michelle Boileau	City of Timmins
Andrew Marks	City of Timmins
John Curley	City of Timmins
Mark Wilson	Temiskaming Shores
Jeff Laferriere	Temiskaming Shores
Carol Lowery	Rural South: Armstrong, Brethour, Casey, Cobalt, Coleman, Harley, Harris, Hilliard, Hudson, Kerns, Latchford, Temagami, Thornloe
Paul Kelly	Rural Central South: Charlton & Dack, Chamberlain, Englehart, Evanturel, Gauthier, James, Larder Lake, McGarry, Matachewan
Gary Fortin	Kapuskasing
Marc Dupuis	Rural North: Fauquier-Strickland, Hornepayne, Hearst, Mattice Val Cote, Moonbeam, Opasatika, Val Rita Harty
Casey Owens	Kirkland Lake
Cindy Marks-Campbell	Provincial Appointee
Suzanne Perras	Provincial Appointee
Cathy Dwyer	Provincial Appointee
Todd Steis	Provincial Appointee
David Lowe	Provincial Appointee
Curtis Arthur	Provincial Appointee

Regrets

Peter Politis	Cochrane, Smooth Rock Falls
Tory Delaurier	Rural Central North: Iroquois Falls, Black River Matheson

Northeastern Staff Members

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

Member of the Public

Savion Nakogee

1.1 CALL TO ORDER: the meeting was called to order at 1:15 pm.

1.1.1 INTRODUCTION OF GUESTS, BOH MEMBERS, STAFF

Dr. Catton briefly introduced all the meeting participants. More fulsome introductions to follow at the next regular meeting.

1.2 APPROVAL OF AGENDA

MOTION #01-S-2025

Moved by: Marc Dupuis

Seconded by: Michelle Boileau

Be it resolved that the agenda for the Board of Health for the Northeastern Health Unit be approved.

CARRIED

1.3 ELECTION OF OFFICERS

1.3.1 ELECTION OF CHAIR

Michelle Boileau was nominated by Jeff Laferriere, seconded by Gary Fortin. Mrs. Boileau accepted the nomination.

MOTION #02-S-2025

Moved by: Jeff Laferriere

Seconded by: Suzanne Perras

Be it resolved that Michelle Boileau be Chair of the Board of Health for the Northeastern Health Unit for the year 2025.

CARRIED

1.3.2 ELECTION OF VICE-CHAIR

Mark Wilson was nominated by Jeff Laferriere, seconded by John Curley. Mr. Wilson accepted the nomination.

MOTION #03-S-2025

Moved by: Andrew Marks

Seconded by: Todd Steis

Be it resolved that Mark Wilson be Vice-Chair of the Board of Health for the Northeastern Health Unit for the year 2025.

CARRIED

1.4 DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE

None declared.

1.5 APPOINTMENT OF MEDICAL OFFICER OF HEALTH/CHIEF EXECUTIVE OFFICER**MOTION #04-S-2025**

Moved by: Suzanne Perras

Seconded by: Jeff Laferriere

Be it resolved that the Board of Health for the Northeastern Health Unit appoint Dr. Lianne Catton as the ACTING Medical Officer of Health for the Northeastern Health Unit in accordance with section (62) of the *Health Promotion and Protection Act*, until approval from the Minister of Health as the permanent MOH.

And further, that a copy of this resolution be immediately forwarded to the Minister of Health for approval of the appointment of Dr. Lianne Catton as Medical Officer of Health for Northeastern Health Unit.

CARRIED

1.6 RECORDING SECRETARY**MOTION #05-S-2025**

Moved by: Cathy Dwyer

Seconded by: Casey Owens

Be it resolved that the Board of Health for the Northeastern Health Unit approves both Executive Assistants to the Medical Officer of Health/Chief Executive Officer to be Recording Secretaries for the Board of Health.

CARRIED

2.0 PREVIOUS MINUTES

None to be approved.

3.0 CORRESPONDENCE

None to be approved.

4.0 AGENDA ITEMS FOR INFORMATION, DISCUSSION, DECISION**4.1 MEDICAL OFFICER OF HEALTH/CHIEF EXECUTIVE OFFICER REPORT**

Dr. Catton provided a verbal update related to the merger and other business items. Many time sensitive merger items have been implemented since the final approvals under one month ago. This includes the implementation of the Northeastern Public Health (NEPH) email for all staff; an interim NEPH website, referring back to the legacy PHU and THU websites; payroll systems to ensure everyone is paid January 9; provincial and other agreement transfers of both entities; and ongoing change management support of the teams. There is a communications plan starting today

that includes notices of the merger on PHU and THU websites and social media platforms; a letter to all partners across the region and a media release is ready for Monday January 6th, and will include a quote from the Board Chair. The key messages being shared include that the merger is now official and although PHU and THU no longer exist, people will still see documents that refer to PHU and THU, we are all NEPH; as well as reassurances that offices, staff contacts, programs and services are all remaining the same. Staff support with change management expertise; program and team integration; work on branding etc. are all ongoing. A more fulsome report will follow at the next regular meeting.

4.1.1 INTERIM LEADERSHIP ORGANIZATIONAL CHART

An interim leadership organizational chart was provided for information purposes. The final NEPH Leadership Structure has been developed with great care and consultation both internally and externally over the past several months. It includes directors and managers and reflects the structure seen at most health units and will enhance efficiencies and effectiveness at the leadership level. Dr. Catton advised that all non-union staff received a formal letter providing assurance of their position transfer to NEPH. New job descriptions and contracts will follow at a later date. While the merger is expected to create efficiencies, the Board was reminded that the merger process was not for cost savings nor to reduce job positions. The Ministry initiative and approval, which both prior boards agreed to is to strengthen public health, and that any savings would be reinvested into local public health. Once the leadership team is in place the final leadership organizational chart will be shared with the Board. All three collective agreements remain in place, as do all current unionized staff. There is ongoing consultation with legal services to proceed with the Public Sector Labour Relations Transition Act (PSLRTA) process. Dr. Catton will continue to provide regular updates to the Board.

4.2 BOARD OF HEALTH MERGER WORKING GROUP REPORT

A report was provided in the information package for information purposes, and Sue Perras spoke to the work of the Board of Health Merger Working Group.

4.3 BOARD OF HEALTH BYLAWS

For strong governance, the following bylaws were reviewed by the Board of Health Merger Working Group and by legal consultation services and recommended for approval:

- 4.3.1 Bylaw: Conduct of the Affairs
- 4.3.2 Bylaw: Banking and Finance
- 4.3.3 Bylaw: Management of the Property

MOTION #06-S-2025

Moved by: Suzanne Perras

Seconded by: Jeff Laferriere

Be it resolved that the Board of Health for the Northeastern Health Unit approves the

Board of Health Bylaws as presented.

CARRIED

4.4 BOARD OF HEALTH POLICIES

The following policies were reviewed by legal consultation services and recommended for approval. *Note: the Procurement Policy will require some updates in the future (adjustments to amounts and names).*

- 4.4.1 Board Member Code of Conduct
- 4.4.2 Board Member Confidentiality
- 4.4.3 Conflict of Interest
- 4.4.4 Delegation of Powers and Duties (MOH/CEO)

- 4.4.5 Electronic Participation – Board Meetings
- 4.4.6 Board Orientation and Continuing Education
- 4.4.7 Accountability and Transparency
- 4.4.8 Procurement Policy

MOTION #07-S-2025

Moved by: Andrew Marks

Seconded by: Todd Steis

Be it resolved that the Board of Health for the Northeastern Health Unit approves the Board of Health Policies as presented.

CARRIED

4.5 FINANCE COMMITTEE

Both entities had a standing committee in place which the planning group agreed to reinstate moving forward. An email will follow for members to express their interest. The following item was recommended for approval:

4.5.1 Standing Committee

MOTION #08-S-2025

Moved by: Cindy Marks-Campbell

Seconded by: Jeff Laferriere

Be it resolved that the Board of Health for the Northeastern Health Unit approves the Board of Health Standing Committee – Finance Committee.

CARRIED

4.5.2 Terms of Reference

The Board of Health for the Northeastern Health Unit received the draft Terms of Reference for the Finance Committee for information purposes.

4.6 BOARD OF HEALTH REMUNERATION - SCHEDULE

Mr. Curley requested to table the motion until the NEPH budget is approved. The motion was not considered due to no seconder.

MOTION #9-S-2025

Moved by: Paul Kelly

Seconded by: Curt Arthur

Be it resolved that the Board of Health for the Northeastern Health Unit approves the Board of Health remuneration schedule proposed and directs the MOH/CEO to draft the corresponding policy.

CARRIED

4.7 SEWAGE SYSTEM – FEE SCHEDULE

MOTION #10-S-2025

Moved by: Andrew Marks

Seconded by: Mark Wilson

Be it resolved that the Board of Health for the Northeastern Health Unit approves the Sewage System Fee schedule proposed and direct the MOH/CEO to draft the corresponding policy.

CARRIED

4.8 SIGNING AUTHORITY

MOTION #11-S-2025

Moved by: Cathy Dwyer

Seconded by: Casey Owens

Be it resolved that the Board of Health for the Northeastern Health Unit approves signing authorities to include the MOH/CEO; Director of Finance; Director of Corporate Services; Chair of the BOH; Vice-Chair of the BOH; Chair of the Finance Committee.

CARRIED

4.9 APPOINTMENT OF AUDITORS

MOTION #12-S-2025

Moved by: Jeff Laferriere

Seconded by: Andrew Marks

Be it resolved that the Board of Health for the Northeastern Health Unit approves KPMG LLP as the auditors for 2025.

CARRIED

Dr. Catton thanked Dr. Corneil, Mr. Winters and Mrs. Montico-Reimer for attending the meeting. The named staff members left the virtual meeting at 2:14 pm.

5.0 CLOSED SESSION

The Board of Health went into a closed session at 2:14 pm.

MOTION #13-S-2025

Moved by: Cindy Marks-Campbell

Seconded by: Suzanne Perras

Be it resolved that the Board of Health for the Northeastern Health Unit moves to closed session as outlined in the Ontario Municipal Act: (d) labour relations or employee negotiations, to consider the Medical Officer of Health / Chief Executive Officer contract.

CARRIED

Mr. Dupuis left the virtual meeting at 2:22 pm.

6.0 RISING AND REPORTING OF CLOSED SESSION

The Board of Health rose from the closed session at 2:29 pm.

MOTION #14-S-2025

Moved by: Paul Kelly

Seconded by: Andrew Marks

THAT the Board of Health Merger Working Group rise with report.

6.1 EMPLOYMENT CONTRACT**MOTION #15-S-2025**

Moved by: David Lowe

Seconded by: Jeff Laferriere

THAT the Board of Health for the Northeastern Health Unit approve the recommendation to execute the Medical Officer of Health/CEO Employment Contract.

CARRIED

7.0. DATES OF NEXT MEETINGS

Dr. Catton proposed to hold the next Board of Health meeting on January 30, 4 pm. Most meetings will continue to be held virtually with some in-person opportunities throughout the year. Will also look to hold a hybrid format where some are attending in person in the City of Timmins and New Liskeard and the others attending virtually. A few rotating locations in Timiskaming ma also be assigned. A proposed meeting dates schedule to be distributed at a later date.

Orientation sessions: Chair Boileau discussed upcoming sessions which will be important for everyone to attend, and the potential for a full day retreat.

8.0 ADJOURNMENT**MOTION #16-S-2025**

Moved by: Andrew Marks
Seconded by: Gary Fortin
Be it resolved that the meeting adjourn at 2:38 pm.

CARRIED



January 30, 2025

Michelle Boileau, Board Chair

Lori McCord, Recorder, Rachelle Cote, Recorder

THU / NEPH Board Correspondence

1 message

Rachelle Cote <Rachelle.Cote@neph.ca>

Mon, Feb 3, 2025 at 1:09 PM

To: Amberly Spilman <amberly.spilman@tkl.ca>, "Bonita Culhane (McGarry)" <bonitaculhane2021@gmail.com>, Cassandra Beaudoin <cbeaudoin@cobalt.ca>, Cathy Chartrand <cchartrand@colemantownship.ca>, Chamberlain-Tammy Margueratt <deputyclerk@chamberlaintownship.com>, "Charlton & Dack (Michelle)" <accounts@charltonanddack.com>, Chris Oslund <coslund@colemantownship.ca>, Dan Thibeault <dan.thibeault@armstrong.ca>, Deanna Stevenson <deanna.stevenson@chamberlaintownship.com>, dmundle <dmundle@lakeheadu.ca>, "Englehart Recreation (Alex Regele)" <englehartrec@englehart.ca>, George Othmer <gothmer@cobalt.ca>, Jennifer Montreuil <Jennifer.Montreuil@tkl.ca>, Jessica Wick <jessica.wick@armstrong.ca>, Kelly Conlin <kconlin@temiskamingshores.ca>, Kim Klockars-KL <kim.klockars@tkl.ca>, Krystle Seymore-Kerns <krystle.seymour@harley.ca>, Latchford Beach <jallen@latchford.ca>, Lisa Daley <lisadaley@evanturel.com>, Mathew Bahm <mbahm@temiskamingshores.ca>, Melissa Cliche <melissa.cliche@armstrong.ca>, "mhayes@jamestown.ca" <mhayes@jamestown.ca>, Patricia Quinn <Patriciaquinn@larderlake.ca>, "Sabrina (projects@temagami.ca)" <projects@temagami.ca>, Steve Dalley <sdalley@cobalt.ca>, Temiskaming Shores <lbelanger@temiskamingshores.ca>, Town of Englehart <jdelenardo@englehart.ca>, Town of KL <clerk@tkl.ca>, Township of Brethour <brethour@parolink.net>, Township of Casey <admin@casey.ca>, Township of Chamberlain <info@chamberlaintownship.com>, Township of Charlton & Dack <info@charltonanddack.com>, Township of Evanturel <clerk@evanturel.com>, Township of Gauthier <diannesayer3@hotmail.com>, Township of Gauthier <townshipofgauthier@hotmail.com>, Township of Harris <harris@parolink.net>, Township of Hilliard <twphill@parolink.net>, Township of Larder Lake <CrystalLabbe@larderlake.ca>, Township of Matachewan <clerktreasurer@matachewan.ca>, Township of McGarry <kpelletier@mcgarry.ca>, Township of Temagami <clerk@temagami.ca>, Twp of Coleman <toc@colemantownship.ca>, Village of Thornloe <reynaldrivard@nt.net>, Virginia Montminy-Evanturel <virginiamontminy@evanturel.com>

Good morning, the following correspondence is attached for information:

- THU Board Meeting - [Minutes](#) (December 4, 2024) | Previous minutes can be found [here](#).
- NEPH Board Meeting – [Minutes](#) (January 1, 2025)

For distribution to your council and staff as appropriate. Thank you!

Rachelle Cote**Executive Assistant | Adjointe de direction**

Northeastern Public Health | Santé publique du Nord-Est

1-877-442-1212

Rachelle.Cote@neph.cawww.neph.ca

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TEMISKAMING MUNICIPAL ASSOCIATION

AGENDA - REGULAR MEETING

DATE: January 30, 2025

TIME: 6:30 P.M.

PLACE: Rosaire & Wilfrid Paiement Recreation Centre

1. OPENING OF MEETING

2. ADOPTION OF PRECEDING MINUTES

3. DELEGATIONS:

- John Vanthof – Northern Road Plan
- Danny Whalen (FONOM)
- Dave Wight – Corporate farming
- Mark Wilson
 - 1. 2+1 Highway
 - 2. ROMA representative

4. DISCUSSIONS:

- Coleman Twp – Incidental cabins in municipal boundaries (no show)
- TMSA representative for:
 - 1. Armstrong, Thornloe, Harris and Hilliard
 - 2. James, Coleman, Latchford, Cobalt
- Open discussion

5. RESOLUTIONS:

- TMA membership increase
- John Vanthof – Northern Road Plan
- Bank Account

6. ADJOURNMENT

TEMISKAMING MUNICIPAL ASSOCIATION

REGULAR MEETING

January 30, 2025

	MEMBER	MEMBER
Armstrong	Jean Marc Boileau	Reynald Rivard
Brethour	Tom Goddard	Dave Wight
Casey	Bruno Trudel	
Chamberlain	Kerry Stewart	
Charlton/Dack	Bill Laurita	
Cobalt		
Coleman	Lois Perry	
Englehart	Brad Bockus	JoAnne Farmer
Evanturel	John McCarthy	
Gauthier		
Harley	Clifford Fielder	Sophie MacKewn
Harris	Ron Sutton	Brian Brownlee
Hilliard		
Hudson	Larry Craig	Gerry Seed
James		
Kerns		
Kirkland Lake	Rick Owen	
Larder Lake		
Latchford		
Matachewan		
McGarry		
Temagami	Dan O'Mara	
Temiskaming Shores	Mark Wilson	
Thornloe	Wayne Miller	
Speaker	Diane Johnston	
	John Vanthof	

Meeting opened at 6:34 pm.

Moved by:

Seconded by:

That the minutes of the Regular Meeting of October 24, 2024 be approved

Tabled

January 30, 2025

DELEGATION:

John Vanthof – Northern Road plan

- 100 individual companies are currently authorized to licence their own drivers.
- The pass rate for these drivers is 95% but the pass rate for drivers going through MTO licensing bureau is 65%.
- Numerous plans such as the Northern Road Plans have been put in place in previous years but they are currently sitting on shelves, collecting dust and no political will to implement the recommendations. It is very important the Northern Road Plan does not meet the same fate. It is up to all of us that the Northern Road Plan is implemented.

Mark Wilson – 2+1 Highway and ROMA

- 2+1 Highway is moving along really well.
- Mark is now ROMA director for the district.
- Emphasis is on better health care, housing and homelessness.

Danny Whalen (FONOM)

- A list of my recent FONOM business was discussed at the Executive meeting and I am providing this list to the membership.

Highway Safety

- It would seem the only political party that takes safety of highways 11 and 17 seriously is the New Democratic Party and our own MPP Vanthof is a driving force in pressing the topic with the provincial government.
- FONOM agrees with the suggested plan and recommendations and I have offered FONOM's full support.

Incidental Cabins

- I have met and discussed this topic with the Township of Coleman and provided thier documentation to the Ministry of Natural Resources. I have reached out to some north western Mayors who also have the same issue. I have provided the suggestions to the Township.

Nuclear Waste Management Organization

- I have been a member of the Municipal Consultation group for NWMO for the past 4 years. This group has finished up the work and held its final meeting.
- I have offered FONOM as an active participant on future work.

January 30, 2025

FONOM Conference

- The 2025 FONOM conference will be held in North Bay on the 5th, 6th and 7th of May 2025. We will be hosting a Ministers Question and Answer period but should there be an early election we are planning to host the Northern Ontario Leaders Debate.

Industrial, Commercial and Institutional Recycling

- FONOM has been involved in the residential recycling program being changed and funded by the producers. We are now actively lobbying the province to include ICI and included sector for the producer paid recycling program.
- We are sending all our members a proposed resolution to support this action.

Asset Retirement Obligation

- FONOM has been researching this topic since receiving resolutions speaking to the cost of the required audit. Speaking with many well-respected auditors and firms across the province, it seems that many smaller municipalities are being advised that completing this audit will be costly.
- We have spoken with various auditors, Municipal Affairs staff, Municipal Finance Officers Association, Association of Municipal Clerk Treasurers and some municipal Asset Management Plan employees on this topic.
- Municipal Finance Officers Association has provided a paper on available training for accessing and using Amp it Up software for this audit. I have provided this paper to TMA.
- We caution any municipality to question any new company offering audit services for asset retirement audit and the cost of the services offered.
- As I prepare this list, I received an email for Municipal Affairs about creating extra training on this topic.

Hope Air

- We continue regular discussions with Hope Air and have also met to discuss provincial participation in supporting the charity. After our most recent meeting with Minister Jones we will arrange another meeting with Hope Air to discuss clarifications we received from the province.

January 30, 2025

Regional Municipality of Muskoka

- At a recent funding announcement for the Northern Ontario Heritage Fund, the regional Municipality of Muskoka was mentioned as successful applicants. This was unusual as this region was removed from Northern Ontario many years ago. After researching these announcements, it is our belief that the Regional Municipality of Muskoka will eventually become an equal member with Northern Ontario status.
- This will have major impacts on most all of our northern funding programs as well as requiring changes to many of the municipal partnership that support Health Units and other agencies. As well, as a current member of southern Ontario, Muskoka does not recognize the District Social Services Boards or legislation.
- We are researching the various programs and has a meeting set to discuss the changes with Muskoka. We will also meet with the Minister of Finance and other ministers representing the affected programs.

Provincial Contact

- FONOM has had very profitable meetings with the New Democratic Party and the Green Party regarding our long list of northern issues.
- We continue to meet regularly with all provincial Ministers. We have raised the profile of FONOM as proven by the number of times that ministry staff and Ministers reach out to me by email, text and telephone.

Chris Oslund – Incidental cabins

- Will attend the March meeting.

DISCUSSIONS:

Dave Wight – Reeve Brethour Township

- Brethour Township will more than likely be insolvent by 2025 year end.
- No reserves left.
- No gain in population
- Major drainage issues
- A bridge needs to be rebuilt
- Corporate farms with low tax rates.
- One company owns 50% of the farm land in the township.
- This trend can be seen spreading to other municipalities in the near future

January 30, 2025

RESOLUTIONS:

Moved by:

Seconded by:

That the TMA executive board at its January 23rd meeting suggested an increase of \$25 to its membership fee from \$150 to \$175 annually.

Defeated

Moved by: Wayne Miller

Seconded by: Larry Craig

That the Temiskaming Municipal Association supports all recommendations from MPP Guy Bourgouin, MPP Lise Vaugeois and MPP in their presentation John Vanthof to the Ministry of Transport that;

All new drivers must be tested by MTO certified inspectors, not third-party private companies. If their student drivers cannot pass a legitimate road test, then these driving schools will be forced to change how they conduct business; and

Further More we must return the management of highway maintenance operations to the MTO, while working with contractors and providers throughout the North.

Increase staffing at scales and inspection sites, as well as OPP Traffic enforcement to ensure the laws currently in place are being followed.

Expedite the 2 + 1 pilot project and the construction of rest stops. Use the fill that is dug out to rebuild sections of the highway to crease parking pull offs.

Make snow tires mandatory for all passenger vehicles in Northern Ontario.

Ensure that driving schools comply with the current MELT training system.

Reform issues within MELT itself and expand requirements to include winter driving training.

Address the current abuse of “self insurance provisions” and ensure tow truck operators and other service providers can get paid for services from these schemes.

Require all commercial vehicles to have dash cams.

Increase the number of cameras and photo radars to slow down traffic.

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Emphasize rail to move goods so not as many loads must travel on the highway.

Return connecting links to the provincial highway system so that maintenance is uniform.

Better equip and increase the availability of rest stops with heated maintained rest washrooms.

Direct the cost of repairing damage to municipal roads caused by detour traffic from highway closures to the MTO.

Widen and pave all shoulders on Highways 11 and 17,

Make Highway 11 and 17 a divided four-lane highway wherever possible.

- If the 2+1 project proves successful, a continuous three lane would be a good intermediate step. The TransCanada Highway is the road system meant to move goods and people across the country, but it is no longer equipped to do that safely in Northern Ontario.

Further that this resolution be forwarded to all municipalities, Minister of Transportation, Minister of Municipal Affairs and Provincial Leaders.

Carried

Moved by: Clifford Fielder

Seconded by: Larry Craig

That Temiskaming Municipal Association receives and accepts the December 31, 2024 bank reconciliation as presented by the treasurer.

Carried

Moved by: Kerry Stewart

Seconded by: Wayne Miller

The meeting of January 30th, 2025 be adjourned at 8:13pm.

Carried

Executive meeting on March 20th, 2025 at 12:00 pm at the Thornloe hall.

TMA meeting March 27th, 2025 at 6:30 pm at the Rosaire and Wilfrid Paiement arena