

ORDRE DU JOUR

Agenda

Séance régulière du conseil qui aura lieu
à 19 h, le mercredi 8 mai 2024
*Regular council meeting scheduled for Wednesday,
May 8, 2024 at 7:00 p.m.*

1. OUVERTURE

CALL TO ORDER **7:05 p.m.**

- Reconnaissance des terres autochtones par la Mairesse / *Indigenous land acknowledgement by the Mayor;*

2. PRÉSENCE

ROLL CALL

| | In attendance | Absent | With Notice | Without Notice |
|-------------------------------|---------------|--------|-------------|----------------|
| Mayor Beverly Nantel | X | | | |
| Councillor Hélène Perth | X | | | |
| Councillor Luc Lévesque | | X | X | |
| Councillor Julila Hemphill | X | | | |
| Councillor Krystel Lévesque | X | | | |
| CAO-Clerk | X | | | |
| Treasurer/Tax Collector | | | | |
| Infrastructure Superintendant | | | | |
| Misc. Municipal Employees | | | | |

3. APPEL ET DÉCLARATION D'INTÉRÊT PÉCUNIAIRE

DECLARATION OF CONFLICT

None

4. ADOPTION DE L'ORDRE DU JOUR

APPROVAL OF AGENDA

5. ADOPTION DES PROCÈS-VERBAUX

ADOPTION OF MINUTES

- 5.1 Procès-verbal daté du 24 avril 2024 de la réunion régulière du conseil municipal / *Regular Municipal Council meeting minutes dated April 24, 2024*; et / and **(Resolution)**
- 5.2 Procès-verbal daté du 1 mai 2024 de la réunion spéciale du conseil municipal (budget 2024) / *Special Municipal Council meeting minutes dated May 1, 2024 (2024 budget)*; **(Resolution)**

6. DÉLÉGATIONS
DELEGATIONS

7. CORRESPONDANCE
CORRESPONDENCE

- 7.1 États financiers de la Société d'évaluation foncière des municipalités au 31 décembre 2024 / *Financial statements of Municipal Property Assessment Corporation as of December 31, 2024*; et / and **(Information / Resolution)**
- 7.2 Communiqué de presse relatif à la cause des femmes du Nord de l'Ontario: Le pouvoir d'une seule voix en politique / *Media release with regards to the Northern Ontario Women's Causus: The Power of One Voice in Politics*; **(Support / Resolution)**
- 7.3 *Résolution datée du 19 avril 2024 de la Corporation du Canton de la Archipelago au sujet d'une demande de support concernant la proposition de la Santé publique Ontario d'éliminer progressivement les analyses d'eau gratuites pour les puits privés / Resolution dated April 19, 2024 from the Corporation of the Township of the Archipelago with regards to a request for support concerning Public Health Ontario proposes phasing out free water testing for private wells*; et / and **(Information / Resolution)**
- 7.4 Lettre datée du 28 mars 2024 de la Corporation du Comté de Prince Edward, du 24 avril 2024 du Canton de Loyalist et du 16 avril 2024 de la Corporation de la Municipalité de Wawa au sujet d'une demande de support concernant un Ontario accessible d'ici 2025 / *Letter dated March 28, 2024 from the Corporation of the County of Prince Edward, dated April 24, 2024 from the Loyalist Township and dated April 16, 2024 from the Corporation of the Municipality of Wawa with regards to a request for support concerning an accessible Ontario by 2025*; et / and **(Support / Resolution)**
- 7.5 Lettre datée du 24 avril 2024 du Canton Loyalist au sujet d'une demande de support concernant financement de logements / *Letter dated April 24, 2024 from the Loyalist Township with regards to a request for support concerning housing funding*; et / and **(Support / Resolution)**

- 7.6 Lettre datée du 23 avril 2024 de la Ville de St. Catharines au sujet d'une demande de support concernant une réglementation provinciale nécessaire pour restreindre la détention d'animaux sauvages non indigènes ("exotiques") / *Letter dated April 23, 2024 from the City of St. Catharines with regards to a request for support concerning provincial regulations needed to restrict keeping of non-native (« exotic ») wild animals;* **(Support / Resolution)**

8. RAPPORT DES COMITÉS ET DÉPARTEMENTS **REPORTS FROM COMMITTEES AND DEPARTMENTS**

- 8.1 Appel d'offres pour une évaluation des risques communautaires / *Request for proposal for a community risk assessment;* et / and **(Information / Resolution)**
- 8.2 Discussion au sujet d'un modèle de financement équitable pour les communautés de ressources du nord de l'Ontario / *Discussion with regards to a fair funding model for Northern Ontario Resource-Based Communities;* et / and **(Support / Resolution)**
- 8.3 Discussion au sujet de l'annulation de la réunion régulière du conseil municipal du 22 mai 2024 / *Discussion with regards to the cancellation of the regular municipal council meeting set for May 22, 2024;* **(Resolution)**
- 8.4 Discussion générale concernant des sujets variés municipaux / *General discussion with regards to various municipal subjects;* **(Information / Resolution)**

9. RÉGLEMENTS **BY-LAWS**

- 9.1 Arrêté-municipal no. 2024-23, étant un règlement visant à confirmer les travaux du Conseil de la Corporation du Canton de Dubreuilville à sa séance régulière tenue le 8 mai 2024 / *By-Law No. 2024-23, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 8, 2024;* et / and **(Resolution)**
- 9.2 Arrêté-municipal no. 2024-24, étant un règlement visant à amender le règlement no 2021-11, qui est un règlement établissant les frais d'utilisation et les charges administrés par la Corporation du Canton de Dubreuilville / *By-Law No. 2024-24, being a By-law to amend By-Law No. 2021-11, being a By-law to establish user fees and charges administered by the Corporation of the Township of Dubreuilville;* et / and **(Resolution)**

9.3 Arrêté-municipal no. 2024-25, étant un règlement pour adopter l'état prévisionnel de l'ensemble des sommes nécessaires et de fixer les taux d'imposition pour l'année 2024 / *By-Law No. 2024-25, being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2024*; et / and **(Resolution)**

9.4 Arrêté-municipal no. 2024-26, étant un règlement pour établir les taux d'imposition et les rabais par sous-catégorie pour l'année 2024 / *By-Law No. 2024-26, being a By-law to establish Tax Ratios and Sub-Class Discounts for the year 2024*; **(Resolution)**

10. AJOUT
ADDENDUM

11. ASSEMBLÉE A HUIS CLOS
CLOSED SESSION

11.1 La réunion a pour but de discuter des renseignements privés concernant une personne qui peut être identifiée, y compris des employés de la municipalité ou du conseil local / *The meeting is held for the purpose of discussing personal matters about an identifiable individual, including municipal or local board employees*; **(Municipal Act, 2001, S.O. 2001, c. 25. S. 239 (2) (b)) (Resolution)**

12. AJOURNEMENT
ADJOURNMENT

COUNCIL RESOLUTION



Moved By: _____
Seconded By: _____

Helene
Krystel

DATE: May 8, 2024
Resolution No. 24-106

Whereas that the agenda for the regular municipal council meeting dated May 8, 2024 be adopted as submitted.



_____ **Carried** _____ **Defeated** _____ **Deferred**

| RECORDED VOTE: | YES | NO |
|------------------------------|-------|-------|
| Councillor H el ene Perth | _____ | _____ |
| Councillor Luc L evesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystel L evesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION



Moved By: Helene
Seconded By: Krystel

DATE: May 8, 2024
Resolution No. 24-107

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the following municipal council meeting minutes as submitted:

- Regular Municipal Council meeting minutes dated April 24, 2024; and
- Special Municipal Council meeting minutes dated May 1, 2024 (2024 budget).



| Carried | Defeated | Deferred |
|---------|----------|----------|
|---------|----------|----------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-----|-----|
| Councillor Hélène Perth | ___ | ___ |
| Councillor Luc Lévesque | ___ | ___ |
| Councillor Julila Hemphill | ___ | ___ |
| Councillor Krystel Lévesque | ___ | ___ |
| Mayor Beverly Nantel | ___ | ___ |

Declaration of Pecuniary Interest and General Nature Thereof:



THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE

-MINUTES-

Regular Council Meeting held on
April 24, 2024, at 7:00 p.m.
Council Chambers

PRESENT: Mayor, B. Nantel
Councillor, H. Perth
Councillor, L. Lévesque
Councillor, J. Hemphill
Councillor, K. Lévesque

ABSENT:

STAFF: CAO-Clerk, Shelley B. Casey

Mayor Beverly Nantel called the meeting to order at 7:00 p.m.

24-090 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

Whereas that the agenda for the regular municipal council meeting dated April 24, 2024 be adopted as submitted, with the addition of:

Item 10.1 Email dated April 23, 2024 from Wawa and Area Victim Services with regards to Victims and Survivors of Crime Week.

Carried

24-091 Moved By: Councillor L. Lévesque
Seconded By: Councillor K. Lévesque

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the following municipal council meeting minutes as submitted:

- Regular Municipal Council meeting minutes dated April 10, 2024.

Carried

24-092 Moved By: Councillor K. Lévesque
Seconded By: Councillor J.Hemphill

Whereas that the following be received as information only:

- 7.1 CDEC meeting minutes dated September 19, 2023; and
- 7.2 Letter from the Treasury Board Secretariat with regards to Ontario's first report on the Province Emergency management Strategy and Action Plan; and
- 7.3 Letter dated April 15, 2024 from the Treasury Board Secretariat Emergency Management Ontario with regards to our efforts in meeting our EMCPA requirements in 2023.

Carried

24-093 Moved By: Councillor K. Lévesque
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated April 10, 2024, from the town of Goderich with regards to a request for support concerning the review of Ontario Works and Ontario Disability support program financial assistance rates, as presented.

Carried

24-094 Moved By: Councillor K. Lévesque
Seconded By: Councillor J.Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated April 11, 2024, from the Corporation of the City of Sault Ste. Marie with regards to a request for support concerning intimate partner violence and coercive control, as presented.

Carried

24-095 Moved By: Councillor L. Lévesque
Seconded By: Councillor K. Lévesque

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached resolution dated March 20, 2024, from the Municipality of St. Charles with regards to a request for support concerning household food insecurity, as presented.

Carried

24-096 Moved By: Councillor K. Lévesque
Seconded By: Councillor L. Lévesque

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached resolution dated March 20, 2024, from the Corporation of the Municipality of St. Charles with regards to a request for support concerning a provincial and national fire fighting strategy, as presented.

Carried

24-097 Moved By: Councillor K. Lévesque
Seconded By: Councillor J. Hemphill

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated April 12, 2024, from the Corporation of Loyalist Township with regards to a request for support concerning affordability of water and wastewater rates, as presented.

Carried

24-098 Moved By: Councillor J. Hemphill
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated April 11, 2024, from the City of Peterborough with regards to a request for support concerning jurisdiction of Ontario's Ombudsman, as presented.

Defeated

24-099 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive the attached letter dated April 19, 2024, from the Dubreuilville Magpie Rod & Gun Club with regards to a request for support concerning their annual walleye derby tournament to be held on June 13 to 15, 2024;

Be it therefore resolved that the council agrees that the vacant lots on the west side of Ste-Cécile Street (Magpie Point) shall be designated for camping trailers to set-up from June 7 to 16, 2024. In addition, the rental user fees for the Recreation Centre facilities shall be waived for this specific event and the Magpie Rod & Gun Club shall be responsible to take care of the regular cleaning throughout the time of use.

Carried

24-100 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

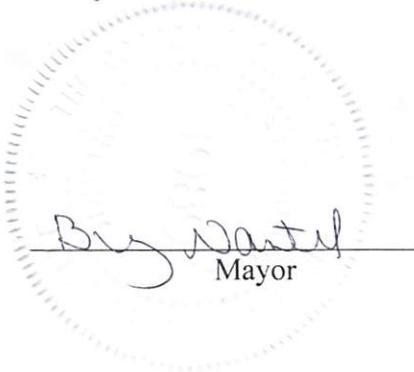
Whereas that By-Law No. 2024-21, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on April 24, 2024, be adopted, as presented.

Carried

24-101 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

Whereas that this regular municipal council meeting dated April 24, 2024, hereby adjourn at 7:43 p.m.

Carried



Brigitte Nantel

Mayor

Shelley B. Casey

CAO/Clerk



THE CORPORATION OF THE TOWNSHIP OF DUBREUILVILLE

-MINUTES-

Special Council Meeting held on
May 1, 2024, at 7:00 p.m.
Council Chambers

PRESENT: Mayor, B. Nantel
Councillor, H. Perth
Councillor, L. Lévesque
Councillor, J. Hemphill
Councillor, K. Lévesque

ABSENT:

STAFF: CAO-Clerk, Shelley B. Casey,
Treasurer/Tax Collector, Brigitte Tremblay
Infrastructure Superintendent, Francis Dechamplain
Administrative Assistant, Pascale Gamache
Fire Chief, Patrick Sigouin
EDO, Chantal Croft

Mayor Beverly Nantel called the meeting to order at 7:01 p.m.

24-102 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

Whereas that the agenda for the special municipal council meeting dated May 1, 2024 with regards to the 2024 budget draft review, be adopted as submitted.

Carried

24-103 Moved By: Councillor K. Lévesque
Seconded By: Councillor H. Perth

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the draft 2024 budget, as presented along with discussed changes.

Carried

24-104 Moved By: Councillor H. Perth
Seconded By: Councillor L. Lévesque

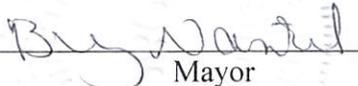
Whereas that By-Law No. 2024-22, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its special meeting held on May 1, 2024, be adopted as presented.

Carried

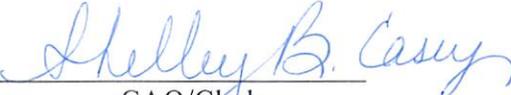
24-105 Moved By: Councillor H. Perth
Seconded By: Councillor K. Lévesque

Whereas that this special municipal council meeting dated May 1, 2024, hereby adjourn at 10:45 p.m.

Carried



Mayor



CAO/Clerk

**Financial statements of
Municipal Property Assessment
Corporation**

December 31, 2023

| | |
|------------------------------------|------|
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Independent Auditor's Report

To the Board of Directors of
Municipal Property Assessment Corporation

Opinion

We have audited the financial statements of Municipal Property Assessment Corporation (the "Corporation"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
March 27, 2024

Municipal Property Assessment Corporation
Statement of financial position

As at December 31, 2023
(In thousands of dollars)

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

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

Approved by the Board of Directors

Alai Joseph, Director
PR, Director

Municipal Property Assessment Corporation**Statement of operations**

Year ended December 31, 2023

(In thousands of dollars)

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

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

Municipal Property Assessment Corporation
Statement of changes in net assets
Year ended December 31, 2023
(In thousands of dollars)

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

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

Municipal Property Assessment Corporation

Statement of cash flows

Year ended December 31, 2023

(In thousands of dollars)

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

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

1. Description of business

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

2. Summary of significant accounting policies

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

The significant accounting policies are summarized as follows:

Fund accounting

The financial statements include the following funds:

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

Financial instruments

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

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

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2023
(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Capital assets

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

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

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

Impairment of long-lived assets

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

Intangible assets

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

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

Revenue recognition

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

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

Interest income is recognized when earned.

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

Employee future benefits

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

2. Summary of significant accounting policies (continued)

Employee future benefits (continued)

The Corporation has the following policies:

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

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

Deferred lease inducements

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

Use of estimates

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

3. Investments

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

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

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

December 31, 2023

(In thousands of dollars)

3. Investments (continued)

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

| | 2023 | 2022 |
|--------------------------|----------------|---------|
| | \$ | \$ |
| Working capital | 87,267 | 85,861 |
| Employee future benefits | 68,870 | 63,588 |
| | 156,137 | 149,449 |

4. Capital assets

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

5. Intangible assets

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

6. Deferred revenue

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

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2023
(In thousands of dollars)

7. Employee future benefits

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

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

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

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

Employees hired by the Corporation after December 31, 1998

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

All employees

- The Corporation is a Schedule II employer under the Workplace Safety and Insurance Act (Ontario), 1997 and follows a policy of self-insurance for all its employees. The obligation as at December 31, 2023 is \$617 (\$473 in 2022) and is included in the total obligations below.

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

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

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

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

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

7. Employee future benefits (continued)

All employees (continued)

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

| | 2023 | 2022 |
|----------------------------------|--|---------------------------------------|
| | \$ | \$ |
| Discount rate | 4.65% | 5.05% |
| Health care inflation | 5.2% grading down to 4% by 2040 | 5.2% grading down to 4% by 2040 |
| Vision and dental care inflation | 5.1% grading down to 4% by 2040 | 5.1% grading down to 4% by 2040 |

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

The Corporation paid \$30,133 (\$28,694 in 2022) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

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

Interfund transfers are approved by the board of directors. During the year, the board of directors approved the transfers between the unrestricted fund and the internally restricted net assets as follows: \$4,604 to (\$3,312 to in 2022) the board-appropriated working fund reserve to pay for future one-time expenditures; \$2,000 to (\$1,361 to in 2022) the assessment update reserve to set aside funds for the property assessment process, and \$202 from (\$857 from in 2022) the enumeration reserve.

The purpose and use of the employee future benefit reserve was approved by the board of directors at initial setup, and an annual approval for transfers is not required. A transfer of \$171 to (\$6,670 to in 2022) the employee future benefit reserve was made during the year.

Refer to note 2 for a description of the reserves.

Municipal Property Assessment Corporation
Notes to the financial statements

December 31, 2023
(In thousands of dollars)

9. Commitments

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

| | <u>\$</u> |
|------------|--------------|
| 2024 | 3,933 |
| 2025 | 2,997 |
| 2026 | 1,918 |
| 2027 | 611 |
| 2028 | 227 |
| Thereafter | <u>81</u> |
| | <u>9,767</u> |

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

10. Capital leases

The Corporation entered into several vehicle leases with an interest rate of between 2.51% and 4.34%, with lease terms up to 60 months. On termination of the lease, the Corporation has guaranteed a certain residual value of the vehicle to the lessor, depending on the ultimate lease term.

As at December 31, 2023 the current portion of the capital leases is \$322 (\$641 in 2022) and the long-term portion is \$706 (\$1,030 in 2022).

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

| | <u>\$</u> |
|------------------------------------|--------------|
| 2024 | 358 |
| 2025 | 308 |
| 2026 | 301 |
| 2027 | 135 |
| 2028 | — |
| Total lease payments | <u>1,102</u> |
| Less: amount representing interest | <u>(74)</u> |
| | 1,028 |
| Less: current portion | <u>322</u> |
| | <u>706</u> |

11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. The outcome of these actions is not determinable or is considered insignificant as at December 31, 2023 and, accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

11. Contingent liabilities and guarantees (continued)

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

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

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

12. Risk management

Market risk

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

Credit risk

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

Liquidity risk

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

13. Credit facility

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

Municipal Property Assessment Corporation

Notes to the financial statements

December 31, 2023

(In thousands of dollars)

14. Government remittances

Government remittances consist of workplace safety insurance costs, sales taxes and payroll withholding taxes required to be paid to government authorities when the amounts come due. In respect of government remittances, \$2,001 (\$3,381 in 2022) is included in accounts payable and accrued liabilities.

COUNCIL RESOLUTION



Moved By: Krystal
Seconded By: Hélène

DATE: May 8, 2024
Resolution No. 24-109

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached media release with regards to the Northern Ontario Women's Caucus: The Power of One Voice in Politics, as presented;

Be it further resolved that the Mayor be authorized to join the NOW Caucus once membership is formalized.

✓

| | | |
|----------------|-----------------|-----------------|
| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |
|----------------|-----------------|-----------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-------|-------|
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystal Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:



MEDIA RELEASE



Date: February XX, 2024
For Immediate Release

Northern Ontario Women's Caucus: The Power of One Voice in Politics

Timmins, ON – The Northern Ontario Women's (NOW) Caucus began as a conversation over a year ago between two mayors, both women and both elected to serve their community. Mayor Michelle Boileau of Timmins and Mayor Cheryl Fort of Hornepayne recognized that the support they were looking for as municipal leaders, was a shared experience for women in office.

NOW has since grown to over 21 participants, all mayors of Northern Ontario communities. Formal membership is currently being offered to elected officials in Northern Ontario, who identify as women, and who want to lead the conversation on priorities and issues that are directly affecting women in the northern region.

The group recently met at the Rural Ontario Municipal Association (ROMA) conference in Toronto to establish the caucus' terms of reference, mission and vision. The mission – to create an alliance of women municipal representatives across Northern Ontario, [and] to create and preserve space for women in municipal politics, as every voice matters.

NOW's membership includes women with diverse professional backgrounds in economic development, locomotive engineering, skilled trades training, health care, employment services, marketing, business management, and more. Many have multi-year experience on municipal council. The opportunity to support each other professionally, to develop leadership skills, and to increase the number of women participating in local politics, is invaluable. It sets a foundation from which NOW can advocate, support, and improve the quality of life in Northern Ontario.

NOW's goal is to not only amplify the voice of women in Northern Ontario, but to speak as one voice that is focused on building positive relationships for the communities it represents. The group is looking to work together and with federal and provincial partners to bring women's perspective to the challenges and opportunities facing each community.

Moving forward, NOW is expected to meet quarterly. The group is working to formalize membership, an election procedure for an executive committee, and to develop a strategic plan that identifies common priorities. With a vision of becoming, "a strong network of women shaping the future of Northern Ontario communities", NOW is gaining momentum and has the motivation to legitimize the role of women in politics.

Quotes:

"Strong and resilient women applaud, uphold, and have other each others' backs. Impact happens when entire societies celebrate women and stand with them in equality. NOW is committed to forging women's economic empowerment; supporting women and girls into leadership; designing and building infrastructure that meets the needs of women and girls; and, helping women and girls make informed

decisions about their health. We can make Northern Ontario one of the best places to live for women!" ~
Mayor Cheryl Fort, Hornpayne

"There is power in standing together as women, united in our commitment to serve and represent our respective communities. The female voice in politics is important because it reflects the unique challenges and opportunities women and girls experience. It's invaluable to bring that perspective forward, and to bring that perspective into focus. NOW allows municipal leaders to work together to inform decision-making and help develop policies to improve, not only the lives of women in Northern Ontario, but the quality of life for all residents. I'm excited to see what NOW can accomplish. Let's be heard. Let's make change. Let's celebrate our success." ~ *Mayor Michelle Boileau, Timmins*

-30-

Media Contact: Amanda Dyer, Corporate Communications Coordinator
705-360-2600, ext. 2212 amanda.dyer@timmins.ca



February 20, 2024

The Northern Ontario Women's (NOW) Caucus began as a conversation over a year ago between two mayors, both women and both elected to serve their community. Mayor Michelle Boileau of Timmins and Mayor Cheryl Fort of Hornepayne recognized that the support they were looking for as municipal leaders, was a shared experience for women in office.

NOW has since grown to over 21 regular participants, all mayors of Northern Ontario communities. Formal membership is being offered to elected officials in Northern Ontario, who identify as women, and who want to lead the conversation on priorities and issues that are directly affecting women in the northern region.

The group of mayors recently met at the Rural Ontario Municipal Association (ROMA) conference in Toronto to establish the caucus' terms of reference, mission and vision. The mission – to create an alliance of women municipal representatives across Northern Ontario, [and] to create and preserve space for women in municipal politics, as every voice matters.

NOW's goal is to not only amplify the voice of women in Northern Ontario, but to speak as one voice that is focused on building positive relationships for the communities it represents. The group is looking to work together with provincial and federal partners to bring women's perspective to the challenges and opportunities facing each community.

Moving forward, NOW is expected to meet quarterly. The group is working to formalize membership, an election procedure for an executive committee, and to develop a strategic plan that identifies common priorities. With a vision of becoming, "a strong network of women shaping the future of Northern Ontario communities", NOW is gaining momentum and has the motivation to legitimize the role of women in politics.

If you are interested in joining the NOW Caucus, please fill out this [survey](#) no later than March 8, 2024, at which point you will be added to our mailing list for future communications and upcoming meetings.

We look forward to welcoming you and strengthening the power of our voices.

A handwritten signature in black ink, appearing to read "mboileau".

Mayor Michelle Boileau
City of Timmins

A handwritten signature in black ink, appearing to read "CFort".

Mayor Cheryl Fort
Township of Hornepayne

Attachment: Terms of Reference

COUNCIL RESOLUTION



Moved By: Krystal
Seconded By: Hélène

DATE: May 8, 2024
Resolution No. 24-110

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached resolution dated April 19, 2024 from the Corporation of the Township of the Archipelago with regards to a request for support concerning Public Health Ontario proposes phasing out free water testing for private wells, as presented.



| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |
|----------------|-----------------|-----------------|
|----------------|-----------------|-----------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-----|-----|
| Councillor Hélène Perth | ___ | ___ |
| Councillor Luc Lévesque | ___ | ___ |
| Councillor Julila Hemphill | ___ | ___ |
| Councillor Krystal Lévesque | ___ | ___ |
| Mayor Beverly Nantel | ___ | ___ |

Declaration of Pecuniary Interest and General Nature Thereof:



The Corporation of The Township of The Archipelago
Council Meeting

Agenda Number: 15.8.
Resolution Number 24-082
Title: Public Health Ontario proposes phasing out free water testing for private wells
Date: Friday, April 19, 2024

Moved by: Councillor Manners
Seconded by: Councillor MacLeod

WHEREAS the Ontario Auditor General's annual report on public health from December 2023 indicates that Public Health Ontario is proposing the phasing-out of free provincial water testing services for private drinking water; and

WHEREAS free private drinking water testing services has played a pivotal role in safeguarding public health, particularly in rural communities, including the entire Township of The Archipelago, that rely predominantly on private drinking water; and

WHEREAS the removal of free private drinking water testing could lead to a reduction in testing, potentially increasing the risk of waterborne diseases in these vulnerable populations; and

WHEREAS the tragic events in Walkerton, Ontario underscored the critical importance of safe drinking water.

NOW THEREFORE BE IT RESOLVED that The Township of The Archipelago hereby requests that the Province reconsider and ultimately decide against the proposed phasing-out of free private drinking water testing services.

FURTHER BE IT RESOLVED that this resolution be sent to all Ontario municipalities, Minister of Environment Conservation and Parks, Minister of Health, North Bay Parry Sound District Health Unit, Graydon Smith, MPP Parry Sound-Muskoka.

Carried



Office of the Auditor General of Ontario

Value-for-Money Audit:
Public Health
Ontario



December 2023

Public Health Ontario

1.0 Summary

Public Health Ontario is an independent, board-governed agency with a broad mandate to provide scientific and technical advice and support to those working across health-related sectors to protect and improve the health of Ontarians. This includes carrying out and supporting activities such as population health assessment, public health research, surveillance, epidemiology, and planning and evaluation. Established in 2007 following the SARS outbreak in 2003, Public Health Ontario is one of the three pillars of Ontario's public health system, consisting of 34 local public health units and the Ministry of Health (Ministry), which exercises its authority in the area of public health primarily through the Office of the Chief Medical Officer of Health.

Public Health Ontario supports areas such as preventing and controlling infections and the spread of communicable diseases, improving environmental health and preventing chronic diseases, and operates Ontario's public health laboratory. Public Health Ontario provided public health and testing expertise during the COVID-19 pandemic, for example, in the area of vaccine safety, through its surveillance of adverse events following immunization.

The Ministry is the primary funder of Public Health Ontario. The agency spends the majority of its annual funding, which was about \$222 million in 2022/23, on operating the province's 11 public health laboratory sites. Ontarians relied on the agency's public health laboratory to perform 6.8 million tests in 2022/23 for diseases that include HIV, syphilis, tuberculosis, influenza, COVID-19 and West Nile virus. The laboratory

also carries out all required testing relating to outbreaks and investigations in Ontario, and has the capability of diagnosing pathogens requiring a high level of biosecurity and safety measures.

In early 2019, the Province announced its intention to modernize Ontario's public health system. A 2019 discussion paper to support the provincial plan outlined the key challenges facing public health. The paper noted the importance of working toward clearer and better aligned roles and responsibilities between the Province, Public Health Ontario and local public health units. In particular, it stated Public Health Ontario's potential to strengthen public health functions if these are co-ordinated or provided at the provincial level. The government revised its approach to modernizing the public health system in August 2023 to include a review of standards that govern the work of public health units, the roles and responsibilities that all three pillars of the public health system play, as well as their relationships and alignment across and beyond the broader health-care system.

Our audit found that Public Health Ontario has been unable to meet a number of its legislated responsibilities under the *Ontario Agency for Health Protection and Promotion Act, 2007*. This is partially due to a lack of direction from the Ministry to perform at its full potential. This includes a continued lack of clarity on roles and responsibilities in an evolving health-care system that saw the introduction of a new health agency, Ontario Health, that became operational in 2019. Though Public Health Ontario is responsible for providing scientific and technical advice and support to clients in the government, it was not consulted on some critical decisions concerning public health, such as the health impacts of increased access to gambling

and alcohol in recent years, and it did not address these topics independently.

We also found that lack of information sharing between the Ministry, public health units and Public Health Ontario has limited the agency's ability to centralize and co-ordinate work effectively in the area of research and evidence synthesis (a research methodology involving collecting the best available evidence on a given topic and summarizing it to inform best practice). This has resulted in duplication of efforts between provincial and local public health entities. From our work, we noted examples where multiple public health units have independently developed local resources in areas including key public health issues such as mental health and alcohol, when it would have been more cost-effective for Public Health Ontario to develop resources centrally.

Further, we found that Public Health Ontario's laboratory sites, where about 70% of its financial resources are allocated, were not operating efficiently. We found that three sites were able to perform tests on only 9% to 20% of the samples and specimens they receive, transferring the remainder of samples to other laboratory sites. Each of these three sites had base operating costs ranging from \$5 million to \$10 million over the last five years. The agency explained that transferring out laboratory tests to other sites was necessary for reasons that included lack of expertise or lack of sufficient volume to maintain competency of laboratory personnel in a specific test, lack of equipment to conduct certain tests, and efficiencies to achieve economy of scale. The agency developed a plan collaboratively with the Ministry in 2017 to modernize its laboratory operations by consolidating resources into fewer laboratory sites and discontinuing or restricting eligibility for certain tests; however, the government still had not approved the plan at the time of our audit. The Ministry stated this was due to reasons that include the COVID-19 pandemic and more recent recommendations relating to provincial laboratory optimization from an external consulting firm. We also found that the agency was not taking the lead in performing or co-ordinating testing for the surveillance of some diseases of public health significance.

These include a laboratory test to detect latent tuberculosis—a disease of public health significance that can disproportionately affect Indigenous people and newcomers to Ontario—as well as wastewater testing for the detection of COVID-19, which is currently led by another Ministry.

Other observations of this audit include:

- **Public Health Ontario is challenged by a lack of sustainable funding from the Ministry of Health.** We found that since 2019/20, Public Health Ontario has seen limited increases in base funding, and has had some of its base funding replaced by one-time annual funding. While the Ministry has increased base funding since 2020/21, it has still not restored it to pre-pandemic levels. This lack of consistent funding threatens Public Health Ontario's ability to fully deliver on its mandate, and hinders the agency's ability to continue to provide services. For example, the agency has begun to explore options to scale back or dismantle the operations of a committee designed to enhance provincial capacity to respond to public health emergencies.
- **Public Health Ontario did not adequately monitor compliance with procurement policies.** We found that Public Health Ontario has not always followed the Ontario Public Service Procurement Directive, as well as the agency's own corporate procurement policy. From 2018/19 to 2022/23, Public Health Ontario staff at various laboratory sites were using their purchasing cards to make recurring purchases of laboratory and health-care supplies from the same vendor, instead of engaging in competitive procurement as required by internal policies. The agency provided explanations for why it used purchasing cards for recurring transactions with two of the top vendors. For the remaining 28 vendors, we found that annual transaction values over this same period ranged from \$25,133 to \$222,283. We further found that Public Health Ontario does not have a formal process to track vendor performance

and non-compliance, even though the Directive requires vendor performance to be managed and documented.

- **Public Health Ontario mostly measures outputs but little in the way of client satisfaction or service quality.** The agency establishes performance indicators as well as targets in its annual business plans; however, these indicators mostly focus on quantifying the output of the agency's operational activities rather than client satisfaction and actual performance of its core activities, making it difficult for the agency to demonstrate that it has been effective in meeting the needs of its clients. We also found that the agency's performance indicators do not cover all of its key functions, for example, the performance of its research ethics committee, which provides ethics reviews to 26 of Ontario's 34 public health units, to measure the turnaround time of its reviews.
- **Public Health Ontario's information technology (IT) processes need improvement.** We examined Public Health Ontario's IT controls and processes related to user account management, cybersecurity and software management. Due to the nature of these findings and so as to minimize the risk of exposure for Public Health Ontario, we provided relevant details of our findings and recommendations directly to Public Health Ontario. Public Health Ontario agreed with the recommendations and committed to implementing them.

This report contains 10 recommendations, with 24 action items, to address our audit findings and to position Public Health Ontario for success to continue to contribute to the overall health of Ontarians as a public health agency, independent from the government.

Overall Conclusion

Our audit concluded that Public Health Ontario has delivered on some areas of its mandate as set out in the *Ontario Agency for Health Protection and Promotion Act, 2007* (Act), but does not yet sufficiently collaborate

with the Ministry of Health and local public health units to clearly define and ascertain the agency's role in areas such as undertaking public health research, disseminating knowledge, and delivering public health laboratory services to more effectively protect and promote the health of the people in Ontario and reduce health inequities.

We also concluded that Public Health Ontario mostly measures outputs but little in the way of client satisfaction or service quality, and that the agency's suite of performance indicators does not cover all of its key functions.

OVERALL PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario thanks the Auditor General for this comprehensive value-for-money audit report.

Public Health Ontario is committed to fulfilling our mission to enhance the protection and promotion of the health of the people in Ontario and to contribute efforts toward reducing health inequities. By providing scientific and technical advice and leadership to support our clients across the public health and health systems, we enable evidence-informed public health action and decision-making.

In consideration of our role in the province, we recognize the importance of continuing to strive to improve our operations and enhance the quality of our services and products. As such, we appreciate the independent review of our organization by the Auditor General and the recommendations brought forward, all of which we have accepted and have plans to address.

When interpreting the findings of the report, it is important to note that the time frame covered by the audit includes more than three years during which Public Health Ontario was actively engaged in the COVID-19 pandemic response. Public Health Ontario, like other public health organizations, was greatly affected by the extraordinary demands of the pandemic. Due to the need to dedicate considerable resources to the pandemic, some areas of

our work did not progress as planned during this period, such as efforts to reduce purchasing card usage in the laboratory and expand our outcome-based performance measures.

As we are now in the process of returning to a “new normal” for the public health system in Ontario, Public Health Ontario is leveraging the lessons learned during the pandemic to inform the development of our next strategic plan covering the years 2024–29. The insights shared through this audit are helpful inputs that will support us in our commitment to continuous quality improvement and further enhance our leadership role within the public health system.

2.0 Background

2.1 Overview of Public Health Ontario

The Ontario Agency for Health Protection and Promotion (also known as Public Health Ontario) was established in 2007 as an independent, board-governed agency, primarily funded by the Ministry of Health (Ministry) in response to Ontario’s challenges faced during SARS, a global respiratory outbreak that affected Ontario and other parts of Canada in 2003. Public health is the organized effort of society to promote and protect the health of populations and reduce health inequities through the use of supportive programs, services and policies. Thus, Public Health Ontario’s role is chiefly in disease surveillance, disease prevention and outbreak preparedness, as opposed to clinical treatment.

In accordance with the *Ontario Agency for Health Protection and Promotion Act, 2007*, the legislation that created Public Health Ontario, the agency’s mandate is to:

- enhance the protection and promotion of the health of Ontarians;
- contribute to efforts to reduce health inequities by providing scientific and technical advice and support to those working across health-related

sectors to protect and improve the health of Ontarians; and

- carry out and support activities such as population health assessment, public health research, surveillance, epidemiology, planning and evaluation.

The agency’s primary clients are the Office of the Chief Medical Officer of Health as well as various divisions within the Ministry, Ontario’s 34 public health units, health system providers and health system partners. The Chief Medical Officer of Health of Ontario is responsible for determining provincial public health needs, developing public health initiatives and strategies, and monitoring public health programs delivered by Ontario’s local public health units. Ontario’s 34 public health units are primarily funded by the Ministry but also receive funding from local municipalities; each is led by its own Medical Officer of Health and governed by a Board of Health—and therefore they operate independently from each other. The public health units provide programs and services to all members of their respective communities as per the Ontario Public Health Standards—the minimum requirements that public health units must adhere to in delivering programs and services—and as determined by their own Boards of Health. They are not accountable to Public Health Ontario.

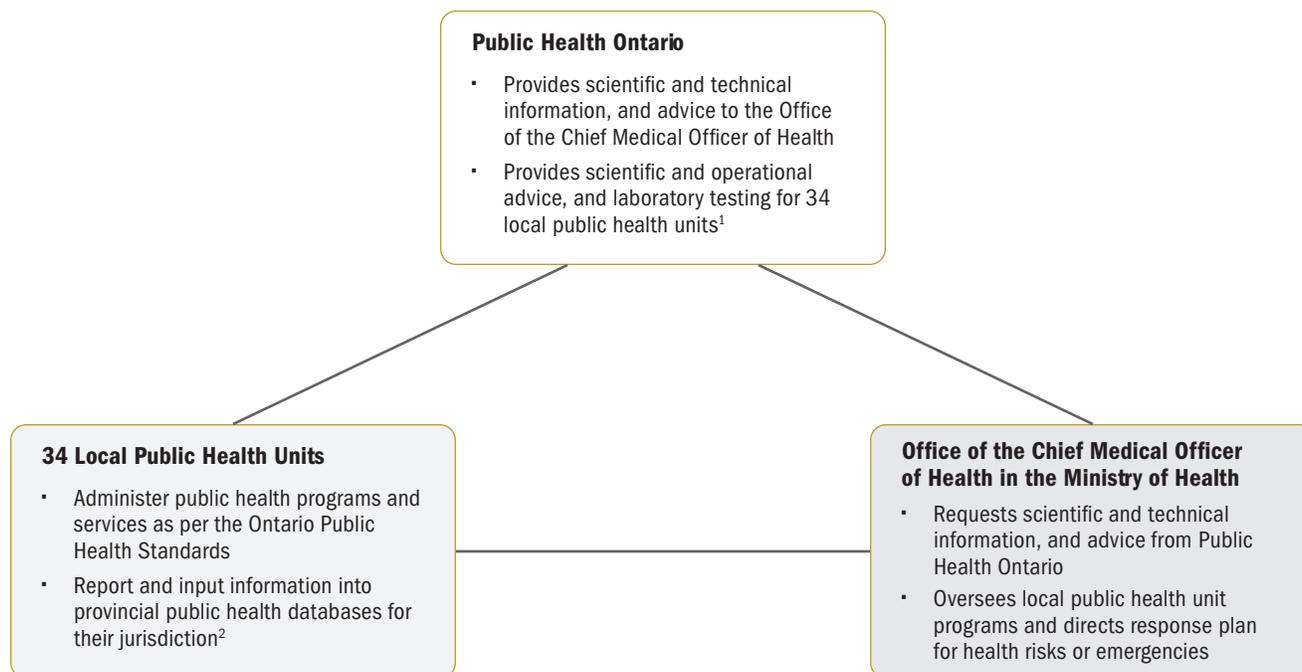
Figure 1 illustrates the relationship between Public Health Ontario and the various organizations involved in Ontario’s public health system, which, according to the Chief Medical Officer of Health, consists of about 9,000 people. Public Health Ontario has a complement of just under 870 full-time-equivalent staff as of June 2023.

2.1.1 Public Health Modernization

As part of the 2019 Ontario Budget, the Province announced in April 2019 (pre-COVID-19 pandemic) that public health would be undergoing a modernization process. This decision had the most impact on public health units, aiming to reduce their number from 35 (since reduced to 34 through amalgamation)

Figure 1: Public Health Model in Ontario

Prepared by the Office of the Auditor General of Ontario



1. In addition to public health units, Public Health Ontario's laboratory provides testing services to other health-care providers, for example, clinicians and community laboratories.

2. Local public health units are not accountable to Public Health Ontario.

to 10 by April 1, 2020; however, this modernization process was paused when the COVID-19 pandemic was declared in March 2020.

As part of the modernization process, the Ministry of Health launched a public consultation in November 2019, appointing a special advisor to lead the process of gathering feedback, and releasing a discussion paper in November 2019 outlining the key challenges facing public health. In this paper, Public Health Ontario is acknowledged as a key partner in the public health system, with the following themes being discussed:

- working toward improved clarity and alignment of roles and responsibilities between the Province, Public Health Ontario and local public health units;
- reducing duplication of efforts, co-ordinating and providing certain public health functions, programs or services at the provincial level, possibly by Public Health Ontario; and

- clarifying the role of Public Health Ontario in better informing and co-ordinating provincial priorities to increase consistency.

The government revised its approach to modernizing the public health system in August 2023 to include a review of the Ontario Public Health Standards, the roles and responsibilities that all three pillars of the system—the Ministry, Public Health Ontario and the local public health units—play, as well as their relationships and alignment across and beyond the broader health-care system.

2.2 Key Program Areas

Public Health Ontario's operations consist of five principal public health program areas: Laboratory Science and Operations; Health Protection; Environmental and Occupational Health; Health Promotion, Chronic Disease and Injury Prevention; and Knowledge Exchange and Informatics.

2.2.1 Laboratory Science and Operations

About 70% of the agency's resources are allocated to the operation of its laboratory. Public Health Ontario has 11 fully accredited laboratory sites across Ontario, located in Toronto, Hamilton, Kingston, London, Orillia, Ottawa, Peterborough, Sault Ste. Marie, Sudbury, Thunder Bay and Timmins. The agency's laboratory conducts a wide range of functions described by the Canadian Public Health Laboratory Network, including laboratory tests such as diagnostic tests and confirmatory tests, as well as complex tests that other providers, such as hospital and community laboratories, refer to it. This testing informs public health surveillance, detects threats and outbreaks, and enables preventive and therapeutic interventions for public health action and patient management in Ontario.

Public Health Ontario's laboratory serves public health units, hospital and community laboratories, long-term-care homes and other congregate settings, clinicians in private practice, and private citizens in the context of private well water testing. It performs the majority of its laboratory tests Monday to Friday for the detection and diagnosis of infectious diseases (such as tuberculosis) or antimicrobial resistance (that is, when a bacterium or fungus develops the ability to defeat the drug designed to kill it), and for specialized testing for molecular profiling of pathogens by examining the entire genetic makeup of a specimen (for example, identifying which variant of COVID-19 someone has), including genomics. Public Health Ontario's laboratory also offers after-hours support, and it has been performing COVID-19 testing daily since the summer of 2020. It was still performing this daily testing at the time of our audit.

Public Health Ontario's laboratory performed about 6.8 million tests in 2022/23; these tests include 100% of diagnostic HIV testing and over 95% of syphilis testing in the province. According to the agency, it operates one of the largest tuberculosis laboratories and one of the largest diagnostic mycology laboratories in North America. As well, the agency indicates that it is known as the provincial resource and expert for laboratory testing and outbreak support for emerging

pathogens, as well as for the 10 most common infectious agents causing the greatest burden of disease in Ontario. These agents include *C. difficile*, *E. coli*, hepatitis B, hepatitis C, HIV, human papillomavirus, influenza, rhinovirus, *Staphylococcus aureus* and *Streptococcus pneumoniae*. The laboratory also carries out all testing relating to pathogens found in food, water or the environment to assist in their investigations, and is able to diagnose pathogens requiring a high level of biosecurity and safety measures, such as tuberculosis and anthrax.

Public Health Ontario's laboratory undergoes accreditation by Accreditation Canada and the Canadian Association for Laboratory Accreditation Inc. to ensure that processes in accordance with the International Organization for Standards and requirements under environmental laws such as the *Safe Drinking Water Act, 2002* are in place. As of June 2023, all 11 public health laboratory sites have met these standards and requirements, including those designed to help mitigate future occurrences similar to the Walkerton *E. coli* outbreak in 2000.

Figure 2 shows that test volumes at public health laboratory sites increased from about 6.3 million in 2018/19 to 7.7 million in 2021/22, primarily due to conducting COVID-19-related laboratory tests, and then decreased to 6.8 million in 2022/23. The cost of each laboratory test generally increased between 2018/19 and 2022/23 by 36%, from about \$16.33 to \$22.15.

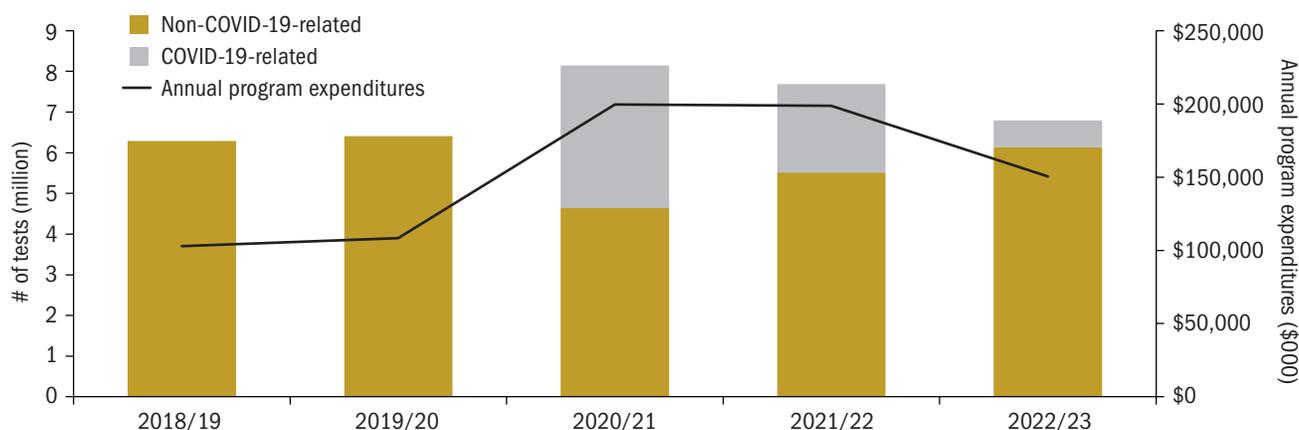
2.2.2 Health Protection

Public Health Ontario's Health Protection program provides data analysis, surveillance, evidence generation and synthesis, and consultation services to its clients. These activities are intended to better prevent communicable diseases, reduce transmission of infectious agents, and support system capacity building and professional development in public health and infection control best practices in Ontario. Expertise in this program spans:

- all diseases of public health significance (such as hepatitis A and B) as defined under the

Figure 2: Expenditures on Laboratory Services and Number of Tests Performed by Public Health Ontario, 2018/19–2022/23

Source of data: Public Health Ontario



Health Protection and Promotion Act (see **Appendix 1** for a full list of diseases of public health significance);

- surveillance and epidemiology of communicable diseases;
- infection prevention and control (IPAC) best practices and lapse investigations (that is, deviations from IPAC standard of care);
- programs and research to support epidemiology, immunization and antimicrobial stewardship (that is, promoting appropriate use of antibiotics to limit the development of antibiotic resistance); and
- emergency preparedness.

Public Health Ontario has an interactive online tool to track infectious disease trends, which provides 10 years of analyzed data on diseases of public health significance in Ontario. This helps the agency's clients and partners with surveillance, as well as informing program planning and policy. For example, as shown in **Figure 3**, the cases and rate of syphilis in Ontario from 2012 to 2021 have been steadily increasing according to Public Health Ontario's surveillance efforts; this information could be helpful to clinicians, policy-makers, and the public to raise awareness. In 2021/22—the latest year for which information is available—over 2.1 million total visits were made to Public Health Ontario's online centralized data and

analytic tools, down from about 2.9 million in 2020/21, the first year that the agency measured this metric.

2.2.3 Environmental and Occupational Health

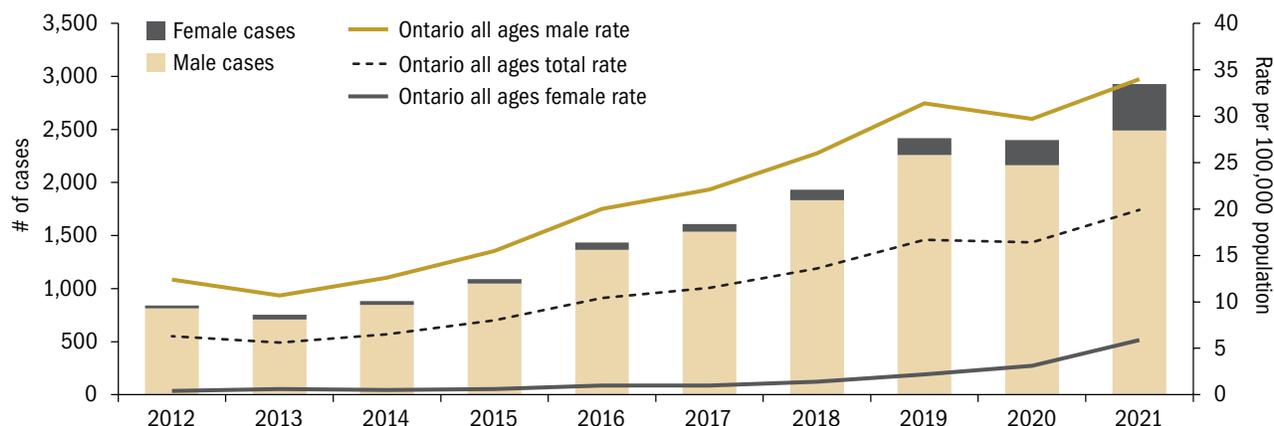
Public Health Ontario's Environmental and Occupational Health program area provides field support and helps the agency's clients and partners better understand and address evolving public health issues relating to exposures in the environment, such as indoor air quality, outdoor air pollution, water quality and food safety. This program works with and supports public health units and policy-makers to better respond to environmental threats and issues. This is done through situation-specific consultation and advice, interpretation of data, research, evidence-based reviews, case studies, access to environmental monitoring equipment, and training workshops.

2.2.4 Health Promotion, Chronic Disease and Injury Prevention

According to the World Health Organization, health promotion entails building healthy public policy; creating supportive environments; strengthening community action; developing personal skills; and reorienting health-care services toward prevention of illness and promotion of health. Public Health

Figure 3: Infectious Syphilis Cases and Rates for All Ages and by Sex in Ontario, 2012–2021

Source of data: Public Health Ontario



Ontario’s Health Promotion, Chronic Disease and Injury Prevention program focuses on non-communicable diseases (such as heart disease, cancer, diabetes) and injuries, oral health conditions, and the modifiable risk factors that contribute to them. The program covers comprehensive tobacco control; healthy eating and physical activity; oral health; reproductive, child and youth health; healthy schools; mental health promotion; substance use (for example, opioids, alcohol, cannabis, tobacco); injury prevention; health equity; and health promotion. One of the program’s activities is tracking data on substance abuse, such as opioid-related morbidity and mortality, as shown in **Figure 4**.

2.2.5 Knowledge Exchange and Informatics

Public Health Ontario’s Knowledge Exchange program supports the development and dissemination of the agency’s products and services, including its external website. The program delivers professional development, including special events and learning exchanges, and the annual Ontario Public Health Convention; supports medical resident and student placements at Public Health Ontario and in public health units; provides training and education programs; and delivers library services, knowledge mobilization and

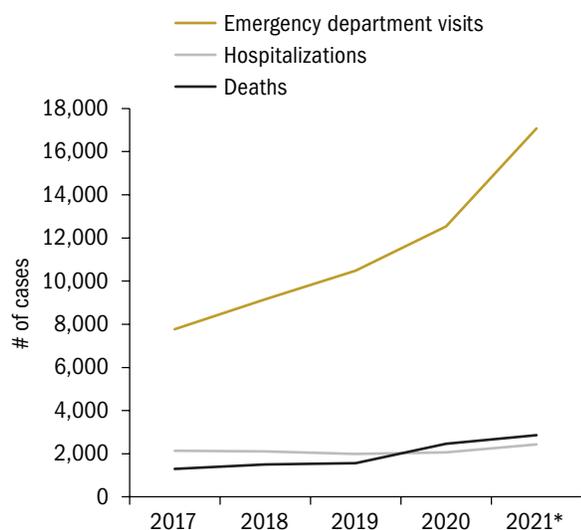
evaluation supports to its own staff, as well as to the overall public health sector. In 2021/22—the latest year for which information is available—this program area facilitated 70 professional development sessions to external clients and stakeholders.

This program also includes the Locally Driven Collaborative Projects (LDCP) program, which brings together public health units, along with academic and community partners, to collaboratively design and implement applied research and program evaluation projects on important public health issues of shared interest, and build new partnerships among participants. Examples of LDCP in prior years include a project to help public health units plan programs around substance abuse and harm reduction, and another project to identify lessons learned from the collection of sociodemographic data during the COVID-19 pandemic, as this data informs targeted improvement to address health inequities.

Informatics applies information and data science to public health practice, research and learning, enabling and bridging the use of technology and data to present critical information needed for effective public health decision-making. This team provides specialized and centralized supports for the governance, acquisition, synthesis, analysis, interpretation and presentation of data and information.

Figure 4: Emergency Department Visits, Hospitalizations and Deaths Related to Opioid Use in Ontario, 2017–2021

Source of data: Public Health Ontario



* According to Public Health Ontario, death data for 2021 should be considered as preliminary and is subject to change. Possible contributing factors to rising rates of opioid-related harm during the COVID-19 pandemic include increased stress, social isolation and mental illness, resulting in changes in drug use, and reduced accessibility of addiction, mental health and harm reduction services.

2.3 Organizational Structure and Accountability

2.3.1 Organizational Structure

Figure 5 shows Public Health Ontario’s program areas and senior management. Public Health Ontario’s office and main laboratory site is located in Toronto, with laboratory sites in 10 other cities across Ontario. As of August 2023, Public Health Ontario had 1,176 employees (just under 870 full-time equivalents), with 67% (792) of its employees working in laboratory sites across the province.

2.3.2 Governance and Accountability

The Agencies and Appointments Directive issued by the Management Board of Cabinet, an accountability framework for all board-governed provincial agencies, outlines the requirements of the reporting relationships between parties (see **Appendix 2** for more information). Public Health Ontario must adhere to this

accountability framework. The Chief Medical Officer of Health, a senior employee of the Ministry, also has the power to issue directives to the agency, as shown in **Figure 6**.

A memorandum of understanding (MOU) between the agency and the Ministry outlines accountability relationships, roles and responsibilities, and expectations for the operational, administrative, financial, staffing, auditing and reporting relationships. Public Health Ontario’s day-to-day operations are administered by the President and CEO, who reports to the agency Board of Directors. Public Health Ontario’s Board of Directors consists of a maximum of 13 voting members; each is appointed for a three-year term by the Lieutenant Governor in Council. According to the *Ontario Agency for Health Protection and Promotion Act, 2007*, appointment of people to Public Health Ontario’s Board should consider persons with skills and expertise in areas covered by Public Health Ontario or in corporate governance, and include a person with expertise in public accounting or with related financial experience, and a lay person with demonstrated interest or experience in health issues. **Figure 7** shows that the agency’s Board of Directors consisted of 12 people, with one vacancy, as of June 2023.

2.3.3 Joint Liaison Committee

The Joint Liaison Committee was created by the Ministry in 2008, shortly after the agency was established, to address issues of mutual interest between the Ministry and Public Health Ontario, resolve issues, provide direction, and delegate and co-ordinate work. The Committee is co-chaired by either the Assistant Deputy Minister or the Chief Medical Officer of Health from the Ministry, as well as the Chief Executive Officer of Public Health Ontario. The Committee held its last meeting prior to 2017/18, and since then the Office of the Chief Medical Officer of Health and the Chief Executive Officer of Public Health Ontario have mutually agreed to liaise informally as needed.

In April 2020, the Office of the Chief Medical Officer of Health created the COVID-19 Public Health Measures Table, consisting of public health unit

Figure 5: Program Areas and Senior Management of Public Health Ontario, August 2023

Source of data: Public Health Ontario

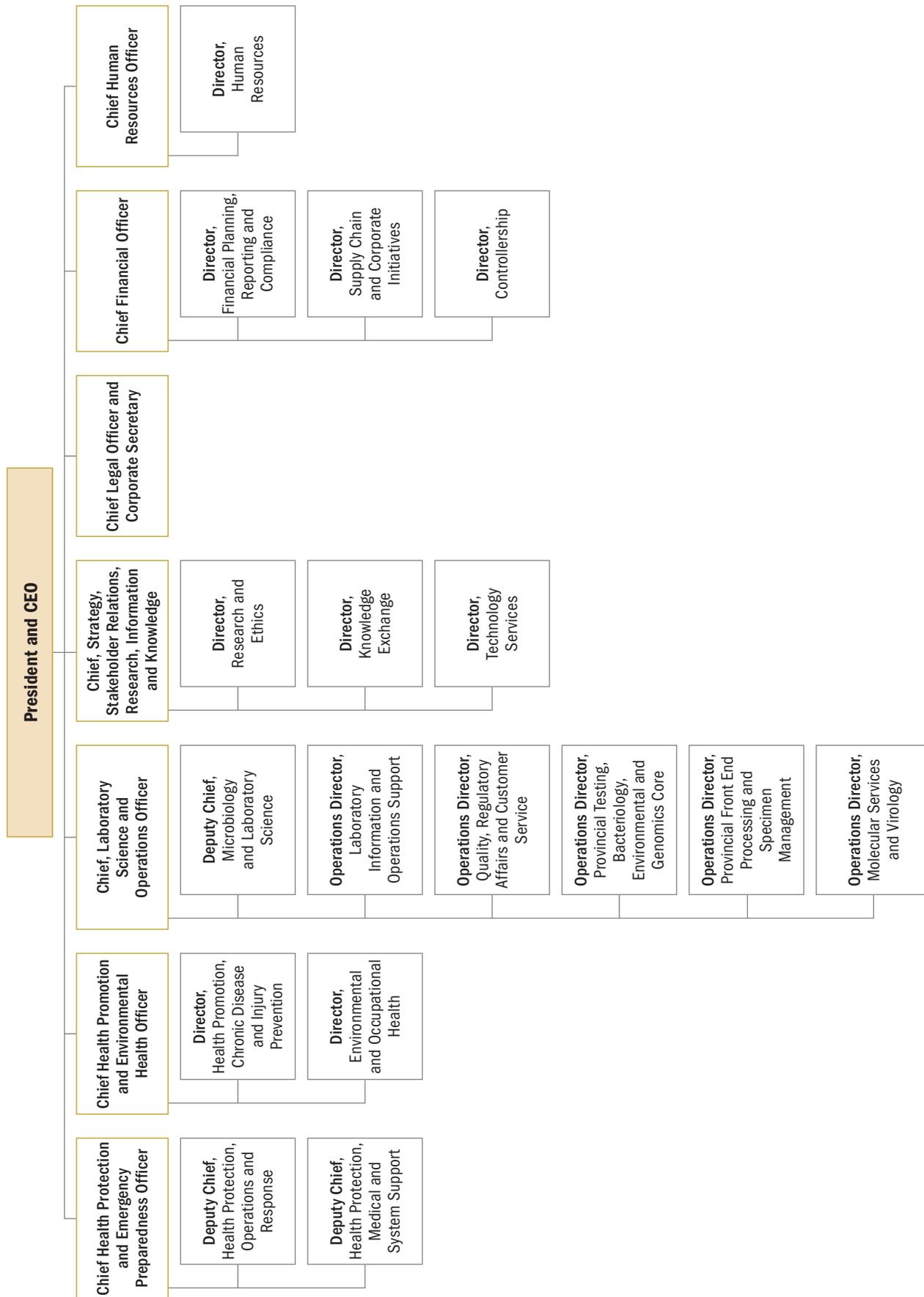
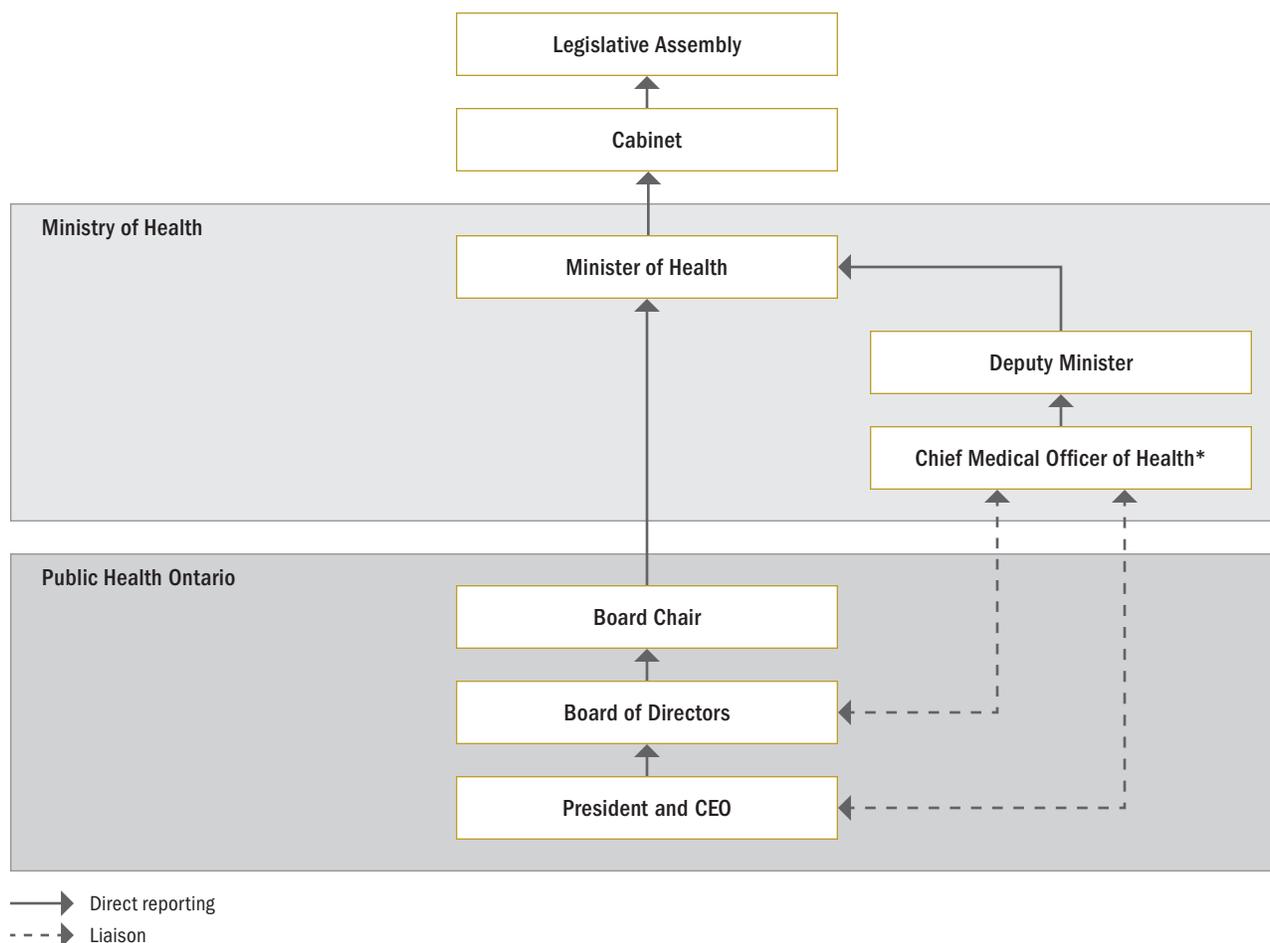


Figure 6: Accountability Framework for Public Health Ontario

Prepared by the Office of the Auditor General of Ontario



* The Chief Medical Officer of Health plays a liaison role between Public Health Ontario and the Ministry of Health, sitting as a non-voting member of the Board of Directors at Public Health Ontario, as well as a voting member on the Strategic Planning Standing Committee of the Board of Directors at Public Health Ontario to convey Ministry strategies and provincial priorities to Public Health Ontario. The Chief Medical Officer of Health also has the power to issue directives to Public Health Ontario.

representatives and Public Health Ontario, with the purpose of providing advice to the Chief Medical Officer of Health on public health measures that may be implemented to prevent or slow the transmission of COVID-19.

2.4 Financial Information

As shown in **Figure 8**, Public Health Ontario's expenditures were about \$222 million in 2022/23, an approximately 37% increase over the last five fiscal years. The increase was mainly attributable to

a temporary increase in testing volumes during the COVID-19 pandemic. In the last five years, 71% of the agency's actual expenditures related to its laboratory program, 18% related to science and public health programs, and the remaining 11% were for general administrative and amortization expenses.

Figure 9 shows funding provided to Public Health Ontario for the last five years. The Ministry is the primary funder of Public Health Ontario, providing about 94% of the agency's revenue. The agency also receives grants, mainly from the Canadian Institutes of Health Research, which averaged about \$1.8 million

Figure 7: Public Health Ontario Board of Directors as of June 30, 2023

Source of data: Public Health Ontario

| Name | Board Position | Current/Most Recent Role |
|--------------------------|---|---|
| Helen Angus | Chair | Chief Executive Officer of AMS Healthcare, former Deputy Minister of Health |
| Dr. Isra Levy | Vice-Chair Chair, Governance and Human Resources Standing Committee ¹ | Vice-President of Medical Affairs and Innovation, Canadian Blood Services |
| Ian McKillop | Member Chair, Strategic Planning Standing Committee ² | Associate Professor at University of Waterloo, School of Public Health Sciences |
| S. Ford Ralph | Member Chair, Audit Finance and Risk Standing Committee ³ | Former Vice-President of Petro-Canada |
| Roxanne Anderson | Member | Senior Vice-President of Business Optimization and the Chief Financial Officer of the Victorian Order of Nurses |
| Harpreet Bassi | Member | Executive Vice-President, Strategy and Communications, Niagara Health |
| Cat (Mark) Criger | Member | Indigenous Elder, Traditional Teacher and Knowledge Keeper |
| William MacKinnon | Member | Former Chief Executive Officer of KPMG |
| Theresa McKinnon | Member | Former Partner at PwC Canada, Assurance |
| Rob Notman | Member | Trustee and former Board Chair of the Royal Ottawa Mental Health Centre |
| Dr. Andy Smith | Member | President and Chief Executive Officer of Sunnybrook Health Sciences Centre, Professor of Surgery at the University of Toronto |
| David Wexler | Member | Former Chief Human Resources Officer for the Vector Institute for Artificial Intelligence, FreshBooks, Syncapse, Alias Systems and the Canada Pension Plan Investment Board |

1. The Governance and Human Resources Standing Committee supports the Board's commitment to and responsibility for the sound and effective governance of Public Health Ontario. This includes nominations for recommendation by the Board for appointment to the Board; appointment of Board members to committees; help with orientation and education of new directors to assist them in fulfilling their duties effectively; and support for the Board in its oversight of human resources policies and strategies.
2. The Strategic Planning Standing Committee provides reviews and advice on Public Health Ontario's strategic planning, performance measurement, quality assurance and stakeholder engagement processes, and monitors and advises it on progress against goals. The Chief Medical Officer of Health is part of this standing committee.
3. The Audit Finance and Risk Standing Committee ensures that Public Health Ontario conducts itself according to the principles of ethical financial and management behaviour and that it is efficient and effective in its use of public funds by overseeing Public Health Ontario's accounting, financial reporting, audit practices and enterprise risk management.

annually in the last five years. Ministry-provided base funding for Public Health Ontario has generally flatlined over the last 10 years, and decreased in 2019/20 just prior to the onset of the COVID-19 pandemic. While the Ministry has increased base funding subsequent to 2020/21, it still has not restored it to pre-pandemic levels.

2.5 Other Jurisdictions

In Canada, British Columbia's BC Centre for Disease Control and Quebec's Institut national de santé publique are close comparators to Public Health Ontario. The federal government's Public Health Agency of

Figure 8: Public Health Ontario Expenditures, 2018/19–2022/23 (\$000)

Source of data: Public Health Ontario

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | % of Total Expenditures (2018/19–2022/23) |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| Public health labs | 102,889 | 108,399 | 199,562 | 198,741 | 150,495 | 71 |
| Science and public health programs | 38,802 | 37,757 | 36,597 | 38,537 | 39,843 | 18 |
| General and administrative | 14,007 | 13,148 | 17,024 | 19,098 | 19,102 | 8 |
| Amortization of capital assets | 6,547 | 5,464 | 7,428 | 11,655 | 12,539* | 3 |
| Total | 162,245 | 164,768 | 260,611 | 268,031 | 221,979 | 100 |

* Increased 92% over five years due to increase in capital acquisitions starting in 2020/21 due to COVID-19.

Figure 9: Public Health Ontario Funding, 2018/19–2022/23 (\$000)

Source of data: Public Health Ontario

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | % of Total Funding (2018/19–2022/23) |
|---|----------------|----------------|----------------|----------------------------|----------------|---|
| Base operations¹ | 152,703 | 156,151 | 250,480 | 252,612 | 205,324 | 94 |
| Base funding | 152,703 | 153,114 | 148,563 | 151,282 | 150,683 | 60 ² |
| COVID-19 one-time funding ³ | n/a | 3,037 | 101,917 | 101,331 | 54,641 | 34 ² |
| Amortization of deferred capital asset contributions | 6,547 | 5,464 | 7,428 | 11,655 | 12,539 | 4 |
| Other grants | 1,781 | 2,207 | 1,377 | 1,867 | 2,003 | 1 |
| Miscellaneous recoveries | 1,214 | 946 | 1,326 | 1,897 | 2,113 | 1 |
| Total | 162,245 | 164,768 | 260,611 | 268,031⁴ | 221,979 | 100 |

1. Increased revenue from 2019/20 to 2021/22 corresponds to increased operating expenditures due to Public Health Ontario's increased services to respond to COVID-19.
2. Covers fiscal years 2020/21 to 2022/23 only, as this represents the most significant time period for COVID-19 expenses, and represents three-year base funding and COVID-19 one-time funding as a percentage of base operations expenditures.
3. Public Health Ontario recognized COVID-19 revenue in its accounting records as related expenses were incurred.
4. Numbers do not add up due to rounding.

Canada, while similar to Public Health Ontario, is not governed by a board but rather overseen by the federal Minister of Health. **Appendix 3** shows a comparison of mandates and reporting relationships among these agencies.

3.0 Audit Objective and Scope

Our audit objective was to assess whether Public Health Ontario has effective systems and procedures in place to:

- deliver its mandate as set out in the *Ontario Agency for Health Protection and Promotion Act, 2007*, which includes providing scientific and technical advice and support to identified clients, including the Ministry of Health and other relevant ministries and agencies, public health units, and health-care providers; delivering public health laboratory services; undertaking public health research; and advancing and disseminating knowledge, best practices and research, with the goal of protecting and promoting the health of the people in Ontario and reducing health inequities; and

- measure and publicly report on the quality and effectiveness of these activities.

In planning for our work, we identified the audit criteria (see **Appendix 4**) we would use to address our audit objective. These criteria were established based on a review of applicable legislation, policies and procedures, internal and external studies, previous reports from our Office, and best practices. Senior management at Public Health Ontario reviewed and agreed with the suitability of our objectives and associated criteria.

We conducted our audit between January 2023 and August 2023. We obtained written representation from Public Health Ontario management that, effective November 10, 2023, it had provided us with all the information it was aware of that could significantly affect the findings or the conclusion of this report.

At Public Health Ontario, we:

- reviewed applicable legislation and regulations as well as documents consisting mainly of financial information, contracts and agreements, policy and procedure manuals, annual business plans, annual reports, strategic plans and meeting minutes;
- interviewed senior management and program staff responsible for all program areas, selected former agency management staff, as well as the Board Chair;
- obtained and analyzed financial and operational data from Public Health Ontario systems; and
- observed laboratory operations and met with staff at four of the 11 public health laboratory sites, located in London, Orillia, Sudbury and Toronto.

At the Ministry of Health, we conducted the majority of our work at the Office of the Chief Medical Officer of Health, where we interviewed staff and senior management, and reviewed documents consisting mainly of briefing notes, agreements, funding letters and external review reports of Public Health Ontario conducted since 2016.

We interviewed medical officers of health or their delegates from eight of the province's 34 public health units, consisting of Eastern Ontario; Grey Bruce;

Kingston, Frontenac and Lennox & Addington; Niagara; Peel; Sudbury; Timiskaming; and Toronto, to better understand local interactions with and perspectives on Public Health Ontario. We selected these public health units based on their size, geographic location and issues identified through our research. We reached out to 18 public health units to obtain more information on their courier routes for laboratory samples and specimens that would be delivered to Public Health Ontario, of which 16 responded. We selected these public health units based on factors including their geographic location and whether they used the agency's or their own couriers. We also reviewed public-facing websites for all 34 public health units to identify locally developed knowledge products.

To assess the cybersecurity risks to Public Health Ontario, we met with and obtained data from the Cyber Security Division of the Ministry of Public and Business Service Delivery, which provides certain services to the agency.

To gain familiarity with emerging public health issues, we attended The Ontario Public Health Convention in March 2023. This conference was organized by Public Health Ontario for public health professionals.

In addition, we researched similar organizations in British Columbia and Quebec to identify best practices for public health agencies.

We conducted our work and reported on the results of our examination in accordance with the applicable Canadian Standards on Assurance Engagements—Direct Engagements issued by the Auditing and Assurance Standards Board of the Chartered Professional Accountants of Canada. This included obtaining a reasonable level of assurance.

The Office of the Auditor General of Ontario applies Canadian Standards on Quality Management and, as a result, maintains a comprehensive system of quality management that includes documented policies and procedures with respect to compliance with rules of professional conduct, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Professional Conduct of the Chartered Professional Accountants of

Ontario, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

4.0 Detailed Audit Observations

4.1 Ministry of Health Has Not Leveraged Public Health Ontario Effectively to Achieve Its Full Intended Capacity and Potential to Improve the Health of Ontarians

4.1.1 Public Health Ontario Has Been Left Out of the Province's Decision-Making with Major Public Health Implications

Despite the mandate of Public Health Ontario to provide scientific and technical advice and support to clients working in government, public health, health care and related sectors, the agency was not consulted when the government made some of its decisions affecting public health, such as those relating to increased access to alcohol and gambling. As well, upon observing recent government decisions on increased access to alcohol and gambling, Public Health Ontario has not conducted independent research in these areas.

Increased Access to Alcohol and Gambling

The government's decision to increase access to alcohol in various settings, such as grocery stores and convenience stores, was first announced in 2015 and saw expansion in 2019 and 2023. In addition, the new legal Internet gaming market in Ontario has grown by an average of more than 50% in total wagers and gaming revenue each quarter since its launch in April 2022. According to iGaming Ontario, a total of 1.65 million player accounts were active over the course of the 2022/23 fiscal year; these players on average spent about \$70 per month.

Public Health Ontario representatives confirmed with us that government decision-makers have not consulted them on the health impacts of either of these decisions, which have implications on addictions and

mental health on a population level. We asked the Ministry of Health (Ministry) why it did not consult Public Health Ontario, and Ministry representatives explained that the Ministry of Finance made both of these decisions. It did not seek an assessment of the impacts on public health from the Office of the Chief Medical Officer of Health, which also did not conduct a health impact assessment on increased access to alcohol and gambling. The Ministry informed us that, instead, the Ministry of Finance, working with other partner ministries, engaged and consulted stakeholders, for example, the Centre for Addiction and Mental Health, to understand the potential impacts.

In these cases, the government did not fully leverage Public Health Ontario to provide expert advice on the potential population health impacts of policy decisions made. One of the legislated responsibilities of Public Health Ontario according to the *Ontario Agency for Health Protection and Promotion Act, 2007* (Act) that created it, is “to inform and contribute to policy development processes across sectors of the health care system and within the Government of Ontario through advice and impact analysis of public health issues.” Our 2017 audit on Public Health: Chronic Disease Prevention highlighted the Health in All Policies approach, defined by the World Health Organization as an approach that considers how government decisions affect population health so that more accountability is placed on policy-makers. Our 2017 report recommended that the Ministry develop a process to integrate this approach into policy settings where appropriate, but this had not yet been fully implemented as of the time of this audit.

While these provincial policy changes affecting public health were occurring, Public Health Ontario did not prioritize publishing the state of the evidence in these areas. To illustrate, in relation to alcohol, a public health unit in October 2018 requested Public Health Ontario to answer a research question on the impact of increasing alcohol availability. However, instead of publishing an independently researched knowledge product that could establish Public Health Ontario's position on the state of the evidence, the agency compiled a list of existing journal articles and sent the

completed list directly to the public health unit in May 2019.

Similarly, we found that Public Health Ontario has not published any research on the health impact of problem gambling. In 2012, the agency published a knowledge product on the burden of mental illness and addictions in Ontario, but that product did not discuss problem gambling. We researched whether public health units had to independently develop knowledge products on problem gambling and found that six public health units—North Bay and Parry Sound, Ottawa, Peterborough, Sudbury, Toronto, and Windsor—had developed such research independently. Toronto Public Health explained in its report that studies have suggested an increase in problem or pathological gambling rates after gambling expansion, such as in Niagara where the rate increased from 2.2% to 4.4% one year after a casino opening. It also went on to note a consistent social impact from problem gambling, such as suicide and personal bankruptcy rates, with direct or indirect impacts on individuals and families.

We found that, unlike Public Health Ontario, other provinces have centrally developed knowledge products on problem gambling. For example, Quebec has made available centrally developed resources and knowledge products on the population health impact of problem gambling. Specifically, the Institut national de santé publique du Québec has on its website an interactive map that allows the public to quantify and visualize exposure and vulnerability to gambling in Quebec, and to support development of preventive initiatives and interventions to address these issues. Similarly, we found that British Columbia's Centre for Disease Control had included problem gambling on its website on substance use, indicating that a report was forthcoming.

Decisions Made During the COVID-19 Pandemic

Public Health Ontario was also not consistently consulted by the Province to provide scientific and technical advice in certain key decisions related to the COVID-19 pandemic.

According to the Act, one of the roles of Public Health Ontario is to provide scientific and technical advice, and operational support, to any person or entity in an emergency or outbreak situation that has health implications, as directed by the Chief Medical Officer of Health.

Our 2020 audit on COVID-19 preparedness and management, *Outbreak Planning and Decision-Making*, noted that Public Health Ontario played a diminished role in the COVID-19 pandemic, despite the agency being created in response to the SARS outbreak in 2003. Even when Public Health Ontario provided advice, such as on the recommended indicators and threshold triggers for lockdown, the Ministry of Health either did not fully follow this advice, or implemented the agency's advice much later than suggested.

Similarly, our 2022 audit on the COVID-19 Vaccination Program noted that Public Health Ontario was not represented on the COVID-19 Vaccine Distribution Task Force, where it felt that it could have contributed more scientific or technical expertise and support on vaccine distribution decisions.

4.1.2 Public Health Ontario's Role Has Continued to Diminish in the Public Health System, with Increased Reliance on One-Time Annual Funding

Public Health Ontario Could Not Fully Deliver Its Mandate, Citing Capacity and Funding Constraints

As noted in **Section 2.4**, in 2019/20, the Ministry reduced Public Health Ontario's base funding, replacing it with one-time annual funding. This was done because the Ministry at that time had assumed that its laboratory modernization plan would be implemented and that Public Health Ontario would be consolidated as part of Ontario Health. One-time funding makes it challenging for Public Health Ontario to plan for activities, as such funding is susceptible to being withdrawn. While the Ministry has increased base funding since 2020/21, it has still not restored it to pre-pandemic levels.

We found that, while the Ministry reduced Public Health Ontario's base funding assuming implementation of the laboratory modernization plan, the Ministry has not yet implemented this plan. We discuss this plan in greater detail in **Section 4.2.1**.

The Ministry also eventually did not consolidate Public Health Ontario into Ontario Health, as it had assumed it would. The government announced in 2019 that it would consolidate multiple health-care agencies and organizations, including Cancer Care Ontario, Trillium Gift of Life Network and all 14 Local Health Integrated Networks, within a single agency, known as Ontario Health. Ontario Health is responsible for planning and funding the health-care system, primarily in clinical settings, and ensuring health service providers have the tools and information to deliver quality care.

Despite both of these assumptions resulting in reduced base funding for Public Health Ontario, the Ministry has still not restored the agency's base funding to pre-pandemic levels, even though neither assumption was realized.

Our 2020 audit on COVID-19 preparedness and management, Outbreak Planning and Decision-Making, noted that, due to resource constraints, Ontario Health performed some tasks that were outlined in the Ontario Health Plan for an Influenza Pandemic as the responsibility of Public Health Ontario. These included co-ordinating laboratory testing for COVID-19 and analyzing provincial surveillance data.

Public Health Ontario explained to us that its budget has been flatlined for over 10 years, and has repeatedly raised this concern in its annual business plan, which it has submitted to the Ministry. While the Ministry provided Public Health Ontario with one-time COVID-19 funding between 2019/20 and 2022/23, this was strictly for use in the laboratory for COVID-19 testing, and little was added to fund the rest of the agency's mandate to support its growth, such as in environmental health, health promotion, and chronic disease and injury prevention.

As explained in **Section 2.3.2**, the relationship between Public Health Ontario and the Ministry is governed by provincial legislation and directives, but also

by a memorandum of understanding (MOU) that has not been updated since 2015. The Ministry and Public Health Ontario have continued to affirm the existing MOU since 2015 when new Board chairs and ministers have taken office. They informed us at the time of our audit that they were working on refreshing the MOU, with expected completion by the end of 2023.

Lack of Consistent Funding Puts the Continuation of Advisory Committee for Public Health Emergencies at Risk

In July 2020, the Province created the COVID-19 Science Advisory Table to provide emerging evidence and advice to the Ministry of Health to inform Ontario's response to the COVID-19 pandemic. Part of the impetus for this Table was that Public Health Ontario could not fully support the Province in providing synthesized evidence relating to the COVID-19 pandemic due to capacity constraints. The Table was external to Public Health Ontario, though one of the then vice-presidents of the agency was a co-chair. In July 2022, following direction from the Ministry of Health, Public Health Ontario became the permanent home of this Table. In September 2022, Public Health Ontario, building on the work of the Table, announced the establishment of the Ontario Public Health Emergencies Science Advisory Committee, an external advisory committee whose mandate is to enhance provincial capacity to respond to public health emergencies with the best available evidence.

The Ministry provided one-time funding of \$1.2 million in 2022/23 to the agency to establish and oversee this committee, but did not continue this funding in 2023/24. Public Health Ontario informed us that, as a result of the Ministry no longer providing funding, it was exploring options to scale back or dismantle the operations of this committee.

RECOMMENDATION 1

To enhance the clarity, relevance and value of Public Health Ontario's role in Ontario's public health system, we recommend that Public Health Ontario work with the Ministry of Health (Ministry) to:

- develop and implement a process to include Public Health Ontario’s review of evidence when developing provincial policy decisions that impact public health; and
- clarify the agency’s roles and responsibilities in the memorandum of understanding between the agency and the Ministry, especially with respect to Public Health Ontario’s role in relation to Ontario Health’s role.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation, and will work with the Ministry of Health to enhance and clarify our role within the public health system. While there are existing mechanisms in place for the Ministry to request support and advice from Public Health Ontario as needed, we recognize that there may be opportunity for improvement by formalizing a process specific to supporting provincial policy decisions. We also recognize the importance of clarifying the agency’s roles and responsibilities in the memorandum of understanding between Public Health Ontario and the Ministry, which, as noted in the report, is currently in the process of being refreshed.

RECOMMENDATION 2

To ensure that Public Health Ontario has sustainable resources required to deliver on the agency’s mandate effectively, we recommend that Public Health Ontario work with the Ministry of Health to develop a business case that addresses reallocation of one-time annual funding to base funding.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation to work with the Ministry of Health to reallocate its one-time annual funding to base funding for the agency.

4.1.3 Lack of Information Sharing on Priority Areas of Public Health Units Limits Public Health Ontario’s Ability to Centralize and Co-ordinate Work

Public Health Ontario obtains input from the Ministry and public health units, often through regular meetings, to inform its work. However, it does not have established information-sharing processes on what Ontario’s 34 public health units plan to do in terms of their program priorities and what research they would require that is best done centrally. Public health units report planned activities to the Ministry on an annual basis, but the Ministry does not share this information with Public Health Ontario. As a result, we found instances of fragmented responses to key public health issues and duplication of effort.

According to the *Ontario Agency for Health Protection and Promotion Act, 2007*, the agency is tasked with the responsibility to “undertake, promote and coordinate public health research in cooperation with academic and research experts as well as the community.” About half of the requests made to Public Health Ontario between 2018/19 and 2022/23 to conduct consultations, answer scientific questions and deliver presentations came from public health units, and the number of these requests ranged from 413 to 1,023 requests per year. Despite this, Public Health Ontario does not receive important summarized information on public health units’ planned program activities for the upcoming year so as to proactively prepare and direct its own efforts.

In contrast, every year, the Ministry of Health requires all 34 public health units to submit an annual service plan that outlines how each public health unit plans on satisfying the Ontario Public Health Standards, which we explain in **Section 2.1**. This includes planned activities, such as seasonal flu clinics, and the vaccine clinics in schools that public health units deliver as part of their programs. However, as the Ministry does not share the priorities in these annual service plans with Public Health Ontario, the agency

cannot synthesize information from these annual service plans to effectively identify areas where it can provide the most value across all public health units, such as co-ordinating research efforts and developing knowledge products, including evidence briefs and literature reviews. One of the purposes of these is to give users synthesized and easy-to-understand evidence to help them design programs and support advancing public health policy, knowledge and best practices in Ontario.

We found that public health units had duplicated efforts in producing resources on public health topics. For example, as noted in **Section 4.1.1**, six public health units individually developed resource materials on problem gambling, with Public Health Ontario not having published any such materials centrally. Similarly, between 2016 and 2020, eight public health units individually developed local resources on mental health and made these resources public. While five of these public health units referenced Public Health Ontario materials for either data or publications, the remaining three did not reference the agency at all. Public Health Ontario last conducted a full literature review on the burden of mental health problems and addictions in 2012, over 10 years ago.

With respect to the agency-developed resource on mental health from 2012, we further found that Public Health Ontario's research did not cover some important areas that public health units needed and therefore had to produce on their own. This led to public health units duplicating efforts amongst themselves, a missed opportunity to have Public Health Ontario prepare one central report covering all these common topics. Specifically, public health units individually compiled data on the use of mental health services, suicide rates, emergency department visits, and community belongingness in the context of their own regions, while comparing these to the provincial scale. Public Health Ontario's knowledge products on mental health did not discuss any of these topics for public health units to reference and adapt to their communities.

A successful example of this type of centralization has been seen in the topic of alcohol consumption. Seven public health units created knowledge products

on low-risk alcohol consumption guidelines, and six out of the seven referenced the agency for either data or publications. In this instance, the majority of data references were taken from Public Health Ontario's snapshot of self-reported rates of exceeding the low-risk consumption guidelines, where individual public health units pulled the centralized data and informational pieces for use in their local context.

Nevertheless, Public Health Ontario has demonstrated the ability to partner with public health units and other stakeholders to produce knowledge products:

- In 2013, one year after its literature review on mental health, Public Health Ontario released a report in partnership with Toronto Public Health and the Centre for Addiction and Mental Health, which discussed how Ontario public health units were addressing child and youth mental health.
- Since 2012, Public Health Ontario has partnered with four public health units to become hub libraries, which provide library services to 22, or 65%, of the province's 34 public health units. Public health units may use the services of a hub library to promote knowledge exchange, which may be used for a variety of purposes, including to search for peer-reviewed journal articles and research done on a topic that a public health unit would want to build local resources on.

Agency representatives informed us that, as part of their strategic planning consultations in 2023, they heard feedback from some public health units that there is an interest in Public Health Ontario developing more centralized and shared services to avoid overlap and duplication of effort. Such services may include a repository of resources on topics of mutual interest. They added that the agency would be considering its role in this. In the meantime, librarians performing the search through this partnership are encouraged to check to see if any other librarians have done a similar search already. Neither Public Health Ontario nor the partnered libraries receive copies of completed health unit knowledge products, limiting the potential for information sharing and reduction of duplication of efforts.

RECOMMENDATION 3

To improve the cost-effectiveness and efficiency of generating public health research in Ontario, we recommend that Public Health Ontario work with the Ministry of Health and public health units to:

- evaluate the feasibility of a formal process to centralize public health research across all three pillars of the public health system in Ontario; and
- if the current process is kept, create a searchable research repository consisting of all public health journal articles and research products prepared by Public Health Ontario as well as individual public health units and share access to this repository with all public health units.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation, and recognizes that there are opportunities to gain efficiencies through centralized public health research activities. While Public Health Ontario already routinely produces knowledge products, including scientific reports and research publications, on a variety of public health topics, we will engage with the Ministry of Health and public health units to evaluate the feasibility of further centralization. With respect to the potential creation of a central research repository, Public Health Ontario will also explore this idea with the Ministry and our public health unit clients to determine if this would be a valuable resource to support their work.

4.1.4 Multiple Recommendations of the Agency's 2016 Mandate Review Still Not Implemented

In 2016, the Ministry commissioned a review of Public Health Ontario's mandate, as is required for board-governed agencies every six years under the Agencies and Appointments Directive (Directive), described in

Section 2.3.2. However, we found that the Ministry never shared the final report of this mandate review with Public Health Ontario, despite some of the recommendations being directed to the agency; many of the recommendations are still outstanding seven years later. When we asked the Ministry why it has withheld the final report, it informed us that it is common practice to not share final mandate review reports with provincial agencies. The Ministry noted that the recommendations in the final report directed toward Public Health Ontario were shared through other mechanisms and processes, including through the issuing of mandate letters. However, this did not give Public Health Ontario an opportunity to provide input into the mandate review process or address specific recommendations from this review.

The mandate review noted areas for improvement that spanned different areas including revising Public Health Ontario's mandate and refining the agency's activities and operations. Notably, the review recommended the following, which remain outstanding more than seven years later:

- the Ministry to update the MOU to incorporate the respective roles, responsibilities and accountabilities of Public Health Ontario with Ministry communications with the public;
- the Ministry to decide whether or not to amend the *Ontario Agency for Health Protection and Promotion Act, 2007* or develop a new regulation to clarify how the agency's services will be directed; and
- Public Health Ontario and the Ministry to confirm alignment of the agency's functions for supporting Ministry priorities and programs for health promotion and reducing health inequities.

Furthermore, as per the Directive, Public Health Ontario should have undergone another mandate review in 2022. However, the Ministry indicated to us that this was put on hold due to the COVID-19 pandemic, with no expected date for completion.

Mandate Letters Either Provided Late or Not Provided at All to Public Health Ontario, Contrary to Government Directive Requirement

Every year for the last six years (2018/19–2023/24), the Ministry has not complied with the Agencies and Appointments Directive requirement to provide Public Health Ontario with a mandate letter 180 days before the start of its fiscal year. The mandate letter is issued by the Minister of Health, and lays out the focus, priorities, objectives, opportunities and challenges that the Minister has set for the agency for the coming year. The Ministry transmitted Public Health Ontario's mandate letters as late as six days before the start of the next fiscal year in 2021/22, making it difficult for the agency to set priorities for its annual business and strategic plans, and not providing sufficient time to plan activities prior to the start of the fiscal year. When we asked the Ministry why it had not complied with this requirement, the Ministry acknowledged that the timing to issue mandate letters to Public Health Ontario had not always met the 180-day requirement due to competing public health demands and priorities. The Ministry also indicated that the Chief Medical Officer of Health routinely shares Ministry priorities with Public Health Ontario through Board and committee meetings to help inform the agency's development of its annual business plan.

As well, the Ministry did not provide a mandate letter to Public Health Ontario in 2019/20 or 2020/21. The Ministry's explanation was that it was planning for public health modernization (explained in **Section 2.1.1**), and the public health system could have potentially changed.

RECOMMENDATION 4

To allow Public Health Ontario to more effectively plan its activities, we recommend that the Ministry of Health:

- share any review reports with Public Health Ontario and follow up on the implementation of any outstanding recommendation at least on an annual basis; and

- provide annual mandate letters to the agency on a timely basis in accordance with the Agencies and Appointments Directive.

MINISTRY RESPONSE

The Ministry of Health agrees with this recommendation and will continue to work closely with Public Health Ontario to ensure that agency goals, objectives and strategic directions align with government's priorities and direction. This includes, but is not limited to, providing annual mandate letters to the agency in accordance with the Agencies and Appointments Directive and sharing any relevant review recommendations with Public Health Ontario and following up on the implementation on any outstanding recommendations on a timely basis.

4.2 Public Health Ontario Laboratory Not Operating Efficiently

4.2.1 Streamlining of 11 Public Health Ontario Laboratory Sites Not Yet Implemented

In addition to its main Toronto laboratory, Public Health Ontario has 10 regional laboratory sites across Ontario to provide regional coverage for public health units and hospitals. However, we found that some regional laboratory sites are unable to perform a large proportion of the tests on the samples and specimens they receive. The agency provided the Ministry with the recommendation to consolidate some of these laboratory sites, in 2017 and again in early 2023, based on factors that included test volume and productivity, stating that the consolidation can save \$6 million in its budget. Although a 2020 consultant report had reached similar conclusions, the Ministry had not approved the consolidation of these sites at the completion of our audit.

According to an internal agency document, from September 2021 to September 2022, three public health laboratory sites transferred out more than 90% of the non-COVID-19 tests they received. We expanded this analysis to include all laboratory tests, including

COVID-19, that Public Health Ontario laboratory sites received and performed from 2018/19 to 2022/23. As shown in **Figure 10**, we found that:

- regional laboratory sites were completing wide ranges of between 9% and 80% of the tests they received and transferring the remainder to other laboratory sites;
- three laboratory sites—Peterborough, Sault Ste. Marie and Sudbury—transferred between 80% and 91% of all tests to other sites; and
- Toronto was the largest receiver of these transfers, receiving about 19 million tests from regional laboratory sites, with the London site receiving the next most tests, at over four million tests.

The three laboratory sites that transferred between 80% and 91% of the tests they received each had operating costs ranging from \$5 million to \$10 million over the last five years.

Public Health Ontario explained to us that the reasons for these transfers could include capacity issues, lack of expertise or sufficient volume to maintain competency of laboratory personnel in a specific test, lack of equipment to conduct certain tests, or

efficiencies to achieve economy of scale. For example, only one of the 11 public health laboratory sites has the equipment necessary to test for *H. pylori*, a bacterium that affects the stomach.

In 2017, Public Health Ontario proposed a joint modernization plan to update its public health laboratory, collaboratively with Ministry staff at the request of the Deputy Minister, that would have resulted in:

- gradually closing six of its 11 public health laboratory sites (Hamilton, Kingston, Orillia, Peterborough, Sault Ste. Marie and Timmins), while maintaining coverage across the province through five geographic areas; and
- changing the types of tests offered at the Public Health Ontario laboratory that would remove 20 tests and restrict eligibility for 12 additional tests, as well as the gradual discontinuation of private drinking water testing.

According to the agency, this plan was needed to mitigate rising costs of repairs and upgrades in existing laboratory sites, and would result in a more efficient operating model to address issues such as sites needing to reroute the majority of samples and specimens they receive to other sites.

Figure 10: Number of Tests Received, Completed and Transferred Out by Public Health Ontario Laboratory Sites, 2018/19–2022/23

Source of data: Public Health Ontario

| Laboratory Site | # Received ¹ | # Completed | # Transferred Out | % Transferred Out |
|------------------|-------------------------|-------------------------|-------------------|-------------------|
| Sudbury | 670,052 | 57,935 | 612,994 | 91 |
| Sault Ste. Marie | 251,953 | 87,116 | 223,915 | 89 |
| Peterborough | 839,389 | 192,579 | 668,436 | 80 |
| Ottawa | 3,163,981 | 1,578,148 | 2,034,978 | 64 |
| Timmins | 415,938 | 276,814 | 203,773 | 49 |
| Hamilton | 2,769,143 | 1,484,913 | 1,301,497 | 47 |
| Thunder Bay | 1,027,948 | 603,753 | 433,203 | 42 |
| London | 4,211,543 | 3,224,316 | 1,199,701 | 28 |
| Kingston | 1,695,958 | 3,240,155 ² | 366,121 | 22 |
| Orillia | 1,044,555 | 1,599,189 ² | 213,330 | 20 |
| Toronto | 19,040,243 | 22,785,785 ² | 233,173 | 1 |

1. Refers to the laboratory location that originally logged the sample or specimen in the laboratory information system; includes those tests that hospital and community laboratories and public health units send to this location.
2. Number of laboratory tests completed is greater than number of laboratory tests received mainly due to additional tests that other regional laboratory sites transferred to these laboratory sites.

The most recent iteration of this modernization plan, presented by Public Health Ontario to the Ministry in January 2023, included the same plan to consolidate sites, but instead focused on discontinuing its testing for *H. pylori*, which is not a disease of public health significance, and again recommended the gradual discontinuation of private drinking water testing. This updated plan also showed that current test volumes per full-time-equivalent staff ranged widely between all 11 existing sites, from 775 in Timmins to 13,523 in Hamilton.

A 2020 laboratory facilities report by a private-sector consultant commissioned by the Ministry of Government and Consumer Services (now the Ministry of Public and Business Service Delivery) and Infrastructure Ontario had findings consistent with Public Health Ontario's proposed plan, and made identical recommendations with respect to Public Health Ontario laboratory sites. Our 2020 audit on COVID-19 preparedness and management, Laboratory Testing, Case Management and Contact Tracing, recommended that the Ministry of Health immediately review Public Health Ontario's laboratory modernization plan, and consult with the agency to determine and provide the level of base funding that would allow the agency to fulfill its mandate.

Despite this, at the time of our audit, the Ministry of Health was still in the process of obtaining necessary internal approvals for the plan. We asked the Ministry why the plan was not yet implemented; it informed us that in the 2019 Ontario Budget, the government committed to modernize Ontario's public health laboratory system by developing a regional strategy. However, implementation of this plan was put on hold due to the construction of the new London public health laboratory, as well as increased capacity required from all Public Health Ontario laboratory sites for COVID-19.

RECOMMENDATION 5

To more efficiently deliver public health laboratory services, we recommend that Public Health Ontario, in conjunction with the Ministry of Health, update and implement a plan within 12 months to streamline public health laboratory operations.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation, and will continue to work in conjunction with the Ministry of Health to update the plan to streamline and modernize the agency's laboratory operations. Upon receipt of Ministry approval to proceed, Public Health Ontario will commence the phased implementation of the plan. We will work closely with our stakeholders throughout the implementation process to communicate changes in service delivery and minimize service disruptions.

4.2.2 Courier Services That Deliver Samples and Specimens Do Not Cover All Regions of the Province

Primary-care clinicians, hospitals and public health units are just some examples of places that send specimens (such as blood, phlegm and stool) to Public Health Ontario laboratory sites across the province for testing. Private citizens also send samples (such as well water) to these sites. Public Health Ontario co-ordinates courier services that pick up and deliver samples and specimens, most of which are sensitive to time and temperature during transit, to and from these locations as well as among its own network of 11 public health laboratory sites. For example, in the five-year period between 2018/19 and 2022/23, 21% of the tests received by public health laboratory sites were transported to other public health laboratory locations for testing.

Over the last five years, Public Health Ontario has relied on a roster of up to 18 courier companies to transport samples and specimens, and has established formal contracts with four of them. Currently, there are two contracted couriers providing the majority of these services to the agency. One company covers the Greater Toronto Area, southwestern Ontario and eastern Ontario; the other company focuses on Northern Ontario. Public Health Ontario engaged the other courier companies on its roster only when needed, such as to supplement any shortfalls of the two contracted courier companies.

Public Health Ontario's spending on courier services has increased by \$1.6 million, or 99%, in the last five years. The majority of this increase is attributable to the change in market pricing for this specialized service, and the remainder is attributable to an 8% increase in overall test volumes over the same period. In 2022/23, Public Health Ontario spent about \$3.8 million on courier services for samples and specimens, up from \$1.9 million in 2018/19, as shown in **Figure 11**.

We could not determine whether Public Health Ontario's courier services fully cover all primary-care clinician offices and hospitals that send samples and specimens to the public health laboratory, because the total number of these collection sites is not readily available. We found, however, that Public Health Ontario does not provide courier services to nine, or 26%, of the 34 public health units. We surveyed these nine public health units, and another random sample of nine geographically dispersed public health units that use Public Health Ontario's contracted courier, of which seven responded. We noted the following:

- Five of the nine public health units that do not use Public Health Ontario's courier were not even aware that this service exists; these public health units therefore had to co-ordinate their

own couriers to send samples and specimens to the public health laboratory.

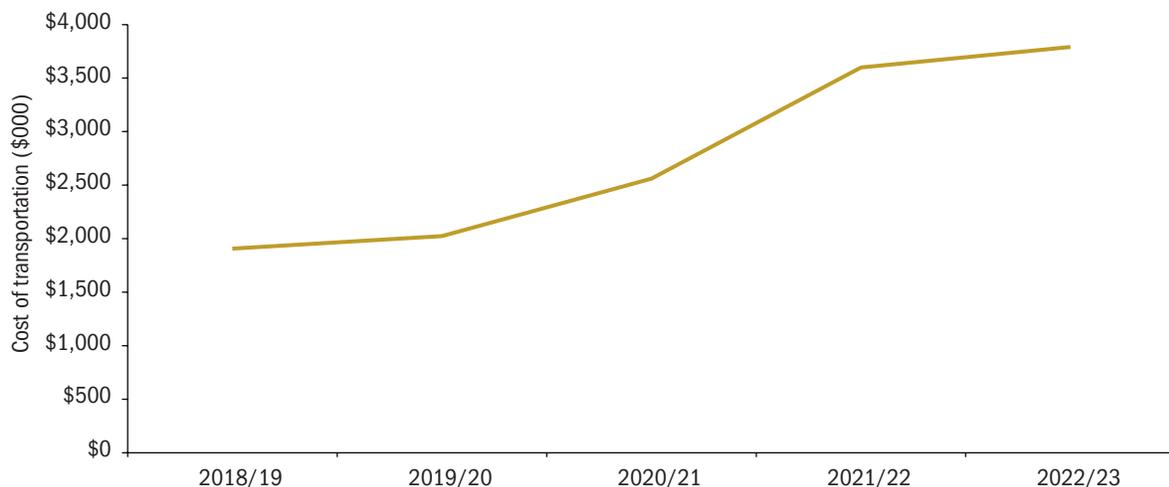
- Of the public health units that use the agency's courier, some cited challenges with the courier services including delayed, missed and/or infrequent pickups; this can sometimes result in samples and specimens being rejected by the public health laboratory as they did not arrive within the time frame required for testing. Public Health Ontario and some public health units also have had to use external couriers to cover the shortfalls of the current courier routes so that samples and specimens can be delivered on time to be suitable for testing.

RECOMMENDATION 6

To achieve better value for money for the province's use of couriers for the public health laboratory, we recommend that Public Health Ontario, in conjunction with the Ministry of Health, consult with all public health units to determine whether centrally procured courier services for laboratory samples and specimens would be beneficial, and make centrally co-ordinated courier services available to all public health units.

Figure 11: Public Health Ontario Courier Expenses for Transportation of Laboratory Samples and Specimens, 2018/19–2022/23

Source of data: Public Health Ontario



PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation, and recognizes the importance of better value for money with respect to laboratory courier services across the public health sector. We will work with the Ministry of Health, public health units and other partners, including the Ontario Laboratory Medicine Program, to determine the feasibility of making centrally co-ordinated courier services available to all public health units, including a collaborative procurement approach.

4.2.3 Some Laboratory Tests for Diseases of Public Health Significance Not Offered at the Public Health Laboratory

Public Health Ontario provides surveillance of communicable diseases based on data it collects through its laboratory or obtains from other sources. It provides over 270 tests, and is often the only laboratory in Ontario to test for certain diseases, for example, HIV. Providing comprehensive laboratory tests to detect and identify diseases of public health significance in its role as the provincial public health laboratory is therefore critical to effectively protect the health of Ontarians. We compared testing menus from Public Health Ontario to those of other provincial health agencies, and found some examples of tests not done through public health laboratories for diseases of public health significance, such as certain types of testing for latent tuberculosis, and wastewater testing that can identify COVID-19 transmission in geographic areas.

Interferon Gamma Radiation Assay for Latent Tuberculosis

One of Public Health Ontario's legislated responsibilities is "to provide scientific and technical advice and support to the health care system and the Government of Ontario in order to protect and promote the health of Ontarians and reduce health inequities." Despite this, we found that the Public Health Ontario laboratory does not offer a test that is specifically beneficial for the

detection of latent tuberculosis in at-risk populations such as Indigenous communities and foreign-born populations.

Latent tuberculosis is a dormant form of tuberculosis, meaning the person does not feel sick or have symptoms, but has the potential to progress to active tuberculosis later in life due to weakened or compromised immune systems. Approximately 15% of people with latent tuberculosis progress to the active disease, which is preventable, as latent tuberculosis can be treated with antibiotics, through shared decision-making between the health-care providers and patients. Statistics from the Government of Canada showed that in 2020, there were 1,772 cases of active tuberculosis in Canada, with more than 80% of these cases found in foreign-born individuals and Indigenous people.

In Ontario, the only publicly funded test to detect latent tuberculosis is a skin test, which public health units and other health-care clinics conduct. Another testing method—interferon gamma release assay (IGRA)—involves blood testing done by laboratories. The last Ministry guidelines on tuberculosis, from 2018, stated that Ontario was assessing the use of IGRA in select communities. However, at the time of our audit, this test was still not publicly funded across Ontario. IGRA is currently available in Ontario at one children's hospital under specific eligibility, as well as selected private laboratories at a cost of around \$90 per test to the patient. Public Health Ontario's laboratory currently does not perform any laboratory tests to detect latent tuberculosis.

Public Health Ontario published a report in 2019 that looked at testing for tuberculosis infection using IGRA as compared to the conventional skin testing method. The report did not look into the estimated costs of delivering IGRA versus the skin test method, but noted the pros and cons of each method as follows:

- The conventional skin test method requires a second clinic visit 48 to 72 hours after the first, which may result in patients, especially those living in rural and northern communities, not making that follow-up visit.

- IGRA is more specific to obtain the right diagnosis but also costlier due to the need for new equipment, training and processing time.
- IGRA requires specimens to be processed within a specific window of time after collection; Public Health Ontario's laboratory does not have co-located facilities to support timely blood specimen collection and submission for assay testing, though one commercially available test can be processed up to 53 hours after specimen collection.

The agency has not more recently analyzed the full costs and benefits of IGRA versus the skin test to detect latent tuberculosis, and does not have plans to do so in the near future. Such an analysis could include the potential impact of not diagnosing and treating someone with latent tuberculosis. For instance, a recent study, using data obtained at a treatment centre in Ontario as well as two other centres in Canada, found that the median cost to treat patients with tuberculosis infection was \$804 for the most easily treatable varieties and ranged as high as \$119,014 for highly drug-resistant tuberculosis infections.

In contrast, the British Columbia Centre for Disease Control has co-ordinated with hospitals to offer IGRA for the diagnosis of latent tuberculosis. It controlled for some of the limitations of this test, such as time from sample collection to processing, by co-ordinating sample collection times with lab availability, to ensure that samples will be tested before spoiling.

Wastewater Testing

Public Health Ontario does not perform wastewater testing in Ontario, which can identify COVID-19 transmission in geographic areas and supplement other clinical data sources. Currently, wastewater testing is led by the Ministry of the Environment, Conservation and Parks, through its Wastewater Surveillance Initiative. Through this initiative, laboratory tests are conducted through 13 different Ontario universities, as well as the Public Health Agency of Canada's National Microbiology Laboratory.

In contrast, the British Columbia Centre for Disease Control collects samples two to three times a week for testing from wastewater treatment plants in urban

regions across British Columbia, to identify respiratory pathogens such as influenza and COVID-19. At the time of our audit, the Ministry of Health informed us that it was working collaboratively with Public Health Ontario to develop a proposal for a public health model for wastewater surveillance in Ontario.

RECOMMENDATION 7

To help ensure the public health laboratory in Ontario applies current and best practices to conduct surveillance on diseases of public health significance, we recommend that Public Health Ontario, together with the Ministry of Health:

- perform a jurisdictional scan to compare public health laboratory test menus;
- conduct a cost/benefit analysis on the tests not conducted by the public health laboratory in Ontario to determine whether the alternative tests would yield more accurate and timely results; and
- develop a plan to incorporate new tests into the Ontario public health laboratory test menu.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation, and will work with the Ministry of Health to ensure that our test menu supports the evolving public health needs and ensures fiscal responsibility. We will continue our work to finalize the public health laboratory test menu for Ontario, which will be informed by a jurisdictional scan of other public health laboratory test menus in Canada and the findings of test cost/benefit analyses.

4.3 Weaknesses in Corporate Procurement Policy and Lack of Enforcement, Resulting in Poor Procurement Governance

The Ontario Public Service Procurement Directive (Directive), developed by the Management Board of Cabinet in March 2019, sets out the responsibilities of organizations throughout the procurement process. The purpose of the Directive is to ensure that goods

and services are acquired through an open, fair and transparent process, to reduce purchasing costs, and to ensure consistency in the management of procurement. Public Health Ontario's internal corporate procurement policy, originally drafted in July 2010 and last updated in November 2022, is based on this Directive.

During our audit, we reviewed details of procurement projects that were active as of May 31, 2023, and examined a sample of them. We found that Public Health Ontario did not always follow its own corporate procurement policy, which contributed to weaknesses in procurement governance and could have prevented the agency from achieving value for money. From 2018/19 to 2022/23, Public Health Ontario spent, on average, \$207 million per year in goods and services to operate its laboratory and deliver its science and public health programs.

4.3.1 Agency Staff Purchased Goods and Services from Vendors Using Purchasing Cards Rather than Procuring Them Competitively

We found that Public Health Ontario's laboratory staff were using purchasing cards (P Cards) in ways that are contrary to their intended purposes. As a result, we found instances where the agency did not acquire goods or services through an open, fair and transparent process.

According to the agency's procurement policy, P Cards are "primarily used for low value purchases" and may only be used for individual purchases valued under \$5,000 (or \$10,000 for senior staff) that are "not recurring transactions with a single vendor." The policy further clarifies that "a series of reasonably related transactions shall be considered as a single transaction for purposes of determining the required approval and authority levels." At the time of our audit, the agency had issued P Cards to 126 of its staff, 68 of whom were responsible for laboratory operations.

The corporate procurement policy further states that program areas are required to work with the procurement team "to assist in the planning and coordination of all procurement activities." However, the agency has not been enforcing this requirement. In fact, laboratory staff at Public Health Ontario can

procure goods and services on their own without having to go through the procurement team.

We found that staff from various laboratory sites at Public Health Ontario were using their P Cards to make recurring purchases of laboratory and health-care supplies from the same vendor between 2018/19 and 2022/23. Although the individual purchases were under \$5,000, the cumulative value of the recurring transactions exceeded \$25,000—the amount above which purchases must be procured competitively according to procurement policies. As shown in **Figure 12**, we found that from 2018/19 to 2022/23, Public Health Ontario staff made almost 17,000 transactions on their P Cards with 30 different vendors, for a combined purchase value of over \$11 million over five years. Over \$4 million of this amount related to purchases from two vendors. According to Public Health Ontario, the use of P Cards is required for purchases below \$5,000 in the User Guide for the Vendor of Record arrangement with the top vendor. The User Guide was prepared by the then Ministry of Government and Consumer Services (now Ministry of Public and Business Service Delivery), Ontario Shared Services and Supply Chain Ontario. As a result, its staff have to follow this User Guide, resulting in recurring transactions using their P Cards. Regarding the second vendor, agency staff told us that, until recently, it accepted only P Cards as payment. Excluding the top two vendors, annual transaction values ranged from \$25,133 to \$222,283. Agency staff purchased laboratory equipment and supplies on a recurring basis from these vendors using their P Cards, when they should have instead procured these supplies and equipment competitively.

Our review of the individual transactions found that this practice, although limited to the agency's laboratory operations, was widespread across several laboratory sites. For example, in 2022/23, 35 staff across various laboratory sites cumulatively made 1,339 recurring purchases of medical laboratory and health-care supplies from a single vendor totalling over \$554,000. This is equivalent to an average of 39 recurring transactions per staff member for that year alone. According to Public Health Ontario, these recurring P Card transactions were done in accordance

Figure 12: Top 10 Vendors by Total Value of Recurring Transactions Charged to Purchasing Cards (P Cards) and Totals for All 30 Vendors, 2018/19–2022/23

Source of data: Public Health Ontario

| Vendor # | # of Years with P Card Charges >\$25,000 | Value of Charges (\$) | | # of Charges | |
|-----------------------|--|-----------------------|---------------|---------------|---------------|
| | | Total | Avg. per Year | Total | Avg. per Year |
| Top 10 Vendors | | | | | |
| 1 | 5 | 2,789,087 | 557,817 | 6,669 | 1,334 |
| 2 | 3 | 1,381,694 | 460,565 | 1,349 | 450 |
| 3 | 5 | 1,037,100 | 207,420 | 1,955 | 391 |
| 4 | 3 | 666,848 | 222,283 | 882 | 294 |
| 5 | 5 | 622,895 | 124,579 | 1,350 | 270 |
| 6 | 5 | 485,805 | 97,161 | 294 | 59 |
| 7 | 5 | 475,601 | 95,120 | 963 | 193 |
| 8 | 4 | 408,235 | 102,059 | 523 | 131 |
| 9 | 4 | 360,486 | 90,121 | 387 | 97 |
| 10 | 5 | 352,095 | 70,419 | 479 | 96 |
| All 30 Vendors | | | | | |
| 1-30 | 1-5 | 11,104,934 | 3,286,409 | 16,961 | 4,111 |

with the User Guide for the agency's arrangement with this vendor. We noted that the agency's P Card guidelines state that they are used to acquire goods and services that are not required frequently. According to Public Health Ontario, it has to follow this User Guide as opposed to its own procurement policy. This practice was also not limited to a single year. As shown in **Figure 12**, recurring P Card purchases exceeded \$25,000 in all the five years we analyzed.

The agency's finance team explained that for low-dollar and low-risk routine purchases, laboratory operations used P Cards instead of going through competitive procurement in these circumstances either because they needed to acquire the goods urgently, or, in cases where a contract existed between the agency and the vendor, because the contract did not cover the goods they needed. Additionally, they used P Cards for low-dollar and low-risk routine purchases when they needed to source from an alternative vendor if there were unforeseen supply shortages with the existing vendor. The dollar value of these recurring purchases, whether taken per year or cumulatively over the five years, should have required staff to

procure the goods and services competitively, either by soliciting quotes from at least three vendors or requesting bids from vendors. In either process, the procurement would have resulted in formal contracts with the chosen vendors, stipulating deliverables, payments and performance monitoring. However, because these transactions were made through P Cards, the agency's procurement team was not involved in these procurements, even though the team is responsible for monitoring the agency's compliance with both internal and public-sector procurement policies. At the time of our audit, the finance team did not periodically review P Card use across the agency to identify recurring transactions for which central procurement might be used without the need to use P Cards.

Our review of individual P Card limits noted that six of the cards have spending limits that range from \$35,000 to \$60,000, and one card has a limit of \$200,000 specifically for urgent COVID-19 pandemic-related purchases. According to Public Health Ontario, these exceptions were granted to meet operational needs resulting from the pandemic.

4.3.2 Vendor Progress and Performance Not Measured or Monitored

We found that Public Health Ontario does not have a formal process to track vendor performance and non-compliance, and does not always evaluate whether vendors have accomplished deliverables before it makes payment. As a result, procurement staff cannot easily verify, as part of their responsibilities to manage contracts, whether the vendor's work has been completed satisfactorily and whether the vendor met agreed upon terms before making payments.

Public Health Ontario's corporate procurement policy does not outline how to periodically monitor vendor performance and how to resolve matters of poor performance or non-compliance, even though the Directive outlines that vendor performance must be managed and documented, and any performance issues must be addressed.

Nonetheless, over half of the contracts we reviewed included requirements for the vendor to submit mandatory quarterly activity reports to Public Health Ontario that reflect all activities pertaining to the provision of goods and services. We requested copies of these reports submitted to Public Health Ontario for all contracts we reviewed, but the agency could not provide these reports for any contracts in our sample.

We also found that over half of the contracts we reviewed required the creation of a Contract Management Committee with representatives from Public Health Ontario and the vendor. The contract terms require the committee to meet regularly and conduct quarterly or semi-annual reviews of the vendors' fulfillment of the deliverables. We requested minutes of committee meetings; the agency informed us that the committees, though mentioned in the contracts, were never struck or acted upon. As a result, these reviews had not been completed at the time of our audit.

The procurement team told us that they regularly met with program staff to review contracts and discuss procurement issues, and that they had not identified performance issues with any of the vendors in our sample. However, they could not provide us with supporting documentation for 35% of our sample. In all

cases where the agency provided us with documentation, the communication between procurement staff and program area staff centred around clarification about contract terms and renewal options, with no discussion of the vendor's performance.

We noted that, as of May 31, 2023, 43 vendors had between two and seven active contracts with Public Health Ontario, with one vendor accounting for \$32 million in contracts. The value of the contracts with just these 43 vendors totalled \$108 million, which comprised 78% of the total value of all active contracts at the time. The multiple contracts with certain vendors highlight the importance of having a system in place to monitor and document vendor performance across different contracts.

The consequences of not monitoring vendor performance were evident in 2022 when Public Health Ontario paid a consulting firm almost \$50,000 to conduct a survey of staff to assess burnout, and recommend policies and practices to address agency staff burnout resulting from the COVID-19 pandemic. At the conclusion of the contract, the vendor recommended that Public Health Ontario develop initiatives to help staff become involved with self-help activities such as exercise and meditation. The vendor also recommended that the agency implement policies that would provide staff with sufficient time off to allow meaningful recovery from work stress. However, the agency already had these initiatives and policies in place at the time; it had provided the consultant with its existing initiatives and policies, but the consultants still made these recommendations. With proper vendor performance monitoring, this lapse would have been identified earlier, thereby preventing the redundant recommendations.

The lack of vendor performance tracking also hinders Public Health Ontario's ability to review its history with vendors to help inform its decision-making process when engaging a vendor for a new project. In our review of a sample of contracts, we noted that in 73% of cases, there was no discussion of the vendors' historical performance with the agency or evidence of reference checks to inquire about other organizations' past experience with the vendors. For example, four

of the contracts we reviewed, with a combined value of over \$32 million, were awarded to one vendor. The contracts had effective dates between March 2020 and April 2022 for terms of three to over six years. None of the documentation for any of the four contracts discussed the vendor's historical performance.

RECOMMENDATION 8

To help ensure that Public Health Ontario is using taxpayer money to procure goods and services in an open and transparent manner and is receiving value for money, we recommend that Public Health Ontario:

- review the use of purchasing cards at least on an annual basis to identify recurring transactions with vendors, and take corrective actions as necessary;
- monitor that payments to vendors are made only when goods and services have been satisfactorily delivered and within the contract ceiling price;
- evaluate vendor progress and performance in accordance with contract terms; and
- develop and implement a process to include evaluation results in the consideration of vendor selection in future projects.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation. Prior to the pandemic, we had initiated a purchasing card (P Card) project to reduce P Card usage in Laboratory Operations. The project, which was paused during the COVID-19 pandemic, was restarted in April 2023 and is now expected to be completed by February 2024. Public Health Ontario also plans to augment our procurement practices to ensure that processes are in place to evaluate vendor progress and performance. We will develop and implement a risk-based vendor performance framework to support these processes.

4.4 Public Health Ontario Has No Succession Plan in Place for Specialized Management Roles

Public Health Ontario does not have a formal succession plan in place to identify when key roles may need to be filled, such as in the case of retirement. This leaves Public Health Ontario at risk of being without senior leadership and/or key specialized roles for long periods before the positions are filled, potentially affecting its ability to appropriately respond to public health risks, especially during times of emergency.

The agency employs a wide variety of specialized roles, such as medical laboratory technologists, public health physicians, epidemiologists, clinical microbiologists, scientists and more. The scientific and technical advice Public Health Ontario provides to its clients is dependent on having a skilled workforce and anticipating any changes in these highly specialized roles, so that the agency can continue to carry out its mandate without any setbacks.

The impact of not having a succession plan was felt during the COVID-19 pandemic, when between April 2020 and September 2021, Public Health Ontario lost its President and CEO, Chief Health Protection Officer, and Chief of Microbiology and Laboratory Science all in the span of 17 months. Except for the President and CEO role, which was filled temporarily by an existing executive, these positions were filled by promoting internal senior leaders at a time when Public Health Ontario was looked to for leadership. The position of President and CEO was filled in July 2022, more than two years after its temporary holder took on the role.

In its 2017/18 annual business plan, Public Health Ontario outlined a strategic direction to continue to improve employee engagement, which included piloting a succession planning process for senior leadership positions. Work on this had begun in 2019 prior to the pandemic, specifically with the laboratory, such as developing guiding documents to support the succession planning process. More recently, in its 2020/23 strategic plan, Public Health Ontario outlined a

goal to build leadership capacity, by developing and implementing a proactive approach to workforce and succession planning that enhances diversity and inclusion and improves continuity and consistency of services. At the time of our audit, Public Health Ontario had not fully realized this goal.

Public Health Ontario also does not track which senior leadership or specialized positions have had a successor identified internally, and has not set a target for when a successor should be identified before an anticipated departure. Further, the agency does not have a formal process to identify which staff, including those in senior leadership or specialized positions, are about to retire and therefore would leave a position vacant or without effective leadership. During our audit, in June 2023 the agency's new Chief of Health Promotion and Environmental Health Officer assumed the full responsibilities of the position only after a transition period that had begun with her predecessor's retirement in January 2023. The predecessor's retirement was known from May 2022, at which point a formal public recruitment began. However, this role required an experienced public health physician executive, and there was a limited pool of qualified candidates. Although the successful candidate accepted the position in March 2023, the responsibilities of the position were still being covered by agency executives for an additional three months, during which the successful candidate was transitioning to her new role.

Other jurisdictions have targeted goals in their strategic plans and annual reports for the proportion of prioritized positions they want to have a successor identified for internally. For example, Quebec's Institut national de santé publique has a stated objective to anticipate the retirement of staff members whose expertise plays a key role in the pursuit of the institute's mission, and to develop succession plans to offset the impact of such departures by focusing on the full potential of its personnel. The Quebec institute targeted 60% of its prioritized positions to have an internal successor identified in 2020/21.

RECOMMENDATION 9

To better prepare Public Health Ontario in continuing to deliver its mandate with the support of skilled staff and management, we recommend that Public Health Ontario:

- conduct an analysis to determine when senior positions and specialized roles are expected to become vacant;
- identify and develop potential talent from within the organization, or identify the need to recruit;
- develop and track key performance indicators that support succession planning; and
- develop and implement a succession plan for senior leadership and specialized roles.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation. We are currently in the process of developing a new human resources strategy, which will include a focus on succession planning for the organization and will incorporate the elements described in the recommendation.

4.5 Continuous Improvement Efforts Needed to Collect Better Data on Performance Indicators

4.5.1 Public Health Ontario's Performance Indicators Mostly Measure Output Volume Instead of Client Satisfaction or Service Quality

Public Health Ontario establishes performance indicators as well as targets in its annual business plans; however, these indicators mostly focus on quantifying the output of the agency's operational activities rather than client satisfaction and actual performance of its core activities, making it difficult for the agency to demonstrate that it has been effective in meeting the needs of its clients.

As early as 2018/19, Public Health Ontario acknowledged in its annual report that the performance of public health organizations is often difficult to assess quantitatively. The agency noted that it continued to explore new approaches to performance measurement to incorporate additional impact, value and outcome considerations. Its 2018 peer review also recommended that the current performance indicators could be reoriented to capture service quality rather than focusing largely on volume of services delivered. However, the agency has made little progress on this. It stated in its 2021/22 annual report that it did not advance this work substantively due to focusing on requirements relating to the COVID-19 pandemic.

At the time of our audit, Public Health Ontario was tracking performance indicators that are mostly volumetric. These include the number of knowledge products published on the agency's website, the number of visits to the agency's online data and analytic tools, and the number of scientific and technical support activities and data requests completed in response to clients and stakeholders.

With respect to measuring client satisfaction, the only performance indicator where satisfaction is directly measured is the percentage of professional development sessions achieving a client/stakeholder rating of at least 3.5 out of 5. The agency noted that it also measures the quality of its core activities and services through indicators of the percentage of laboratory tests completed within the target turnaround time that it has established, and the percentage of multi-jurisdictional outbreaks of diseases of public health significance that it assesses for further investigation within one day of being notified. In our view, these are indirect measures of client satisfaction. Public Health Ontario also noted that it frequently receives client feedback; however, these results are not shared publicly.

The agency informed us that, historically, it has conducted client satisfaction surveys via third-party marketing firms on a two-year cycle, with its last survey completed in 2016. Since then, the agency has

not sought these services due to government-imposed expenditure constraints.

In contrast, the Institut national de santé publique du Québec reported on more client-focused performance indicators such as clients' satisfaction with the usefulness of the institute's scientific productions to support them in their work, and satisfaction with its support for intervention with public health departments in the event of a public health threat (for more examples of these indicators, see **Appendix 5**).

Public Health Ontario informed us that it last fully reviewed its performance indicators during the development of its 2014–19 strategic plan. At that time, the agency reframed the performance scorecard reported in its annual reports to better align with its strategic direction. While it continues to review them on an annual basis, it plans to conduct its next full review of organizational performance measurement when it develops its next strategic plan, covering 2024–29.

4.5.2 Public Health Ontario Does Not Track or Report on Performance of Several Key Functions or Programs

Public Health Ontario's suite of performance indicators do not cover all its key functions, for example, the performance of its research ethics committee, environmental and occupational health program consults, or the agency's Locally Driven Collaborative Projects, explained in **Section 2.2.5**.

Public Health Ontario has contracts with 26 public health units to perform ethics reviews for local research these health units plan and conduct. According to the World Health Organization's Tool for Benchmarking Ethics Oversight of Health-Related Research with Human Participants, among the criteria research ethics committees should select to evaluate is time from a project application's submission to its approval. Public Health Ontario confirmed with us that it had not established clear definitions for the submission date of a project application for the purposes of tracking turnaround time.

We reviewed ethics reviews conducted by Public Health Ontario’s research ethics committee for public health units from 2017/18 to 2022/23 using the date of receipt or, in lieu of that, the earliest indicated date, and found that on average it completed the reviews in seven weeks, ranging from one week to 18 weeks. When asked why this was not reported as a performance indicator, the agency informed us that it was still in the process of determining an appropriate performance indicator for ethics reviews, as the time it takes to grant approval may vary due to the quality of the application, including missing information or necessary follow-up with the applicants.

We looked to other public health agencies, and found that the joint ethics review board for Health Canada and the Public Health Agency of Canada reported on its review board turnaround time, citing an average of 42 days (six weeks) in 2021/22 from time of application submission to approval, and this was reported in its ethics review board’s annual report. Tracking this metric and publicly reporting on it may allow Public Health Ontario to identify education opportunities for the agency to train public health units on best practices relating to the development of project applications, and a demonstrated record of efficiency will help as the agency works toward bringing the remaining public health units into agreements for its services.

4.5.3 Public Health Ontario Does Not Track or Report Uptake of Its Services by Public Health Issue

Between 2020/21 and 2022/23, Public Health Ontario on average received about 1,630 requests annually from all clients, including public health units, which represent about 50% of those requests. The agency internally tracks the number of requests by the responsible lead program areas that handle them, but not by public health issue. Tracking and reporting on incoming requests by public health issue, such as alcohol, cannabis, dental health, food safety and healthy eating, could help the agency better inform and advise the Ministry on the most topical issues on which public health units require assistance from Public Health Ontario throughout the year, which would in turn provide the Ministry with a more complete picture of public health events that require intervention throughout the year across all three pillars of the public health system.

As shown in **Figure 13**, between 2020/21 and 2022/23, Public Health Ontario’s “health protection” was assigned as the lead program area for most of these requests, which includes communicable diseases, emergency preparedness and response. The high volume of requests in this program area likely corresponded with the COVID-19 pandemic and can

Figure 13: Lead Program Areas Where Public Health Ontario Received Requests from All Clients, 2020/21-2022/23

Source of data: Public Health Ontario

| Lead Program Area | 2020/21 | 2021/22 | 2022/23 |
|---|--------------|--------------|--------------|
| Health Protection ¹ | 1,540 | 1,441 | 980 |
| Environmental and Occupational Health | 216 | 120 | 122 |
| Health Promotion, Chronic Disease and Injury Prevention | 77 | 35 | 57 |
| Laboratory ² | 126 | 115 | 49 |
| Other ³ | 11 | 7 | 14 |
| Total | 1,970 | 1,718 | 1,222 |

1. Includes communicable diseases, emergency preparedness and response, infection prevention and control and antimicrobial stewardship.

2. Reflects the requests made primarily by public health units and the Ministry of Health; separate from support requests to the laboratory customer support centre.

3. Includes knowledge exchange and communications, strategy stakeholder relations, and legal and privacy.

be readily linked to that public health issue. However, program areas such as “environmental and occupational health” and “health promotion, chronic disease and injury prevention” cover a wide range of potential public health issues and yield less specific information to inform the full scope of issues raised by requestors. Public Health Ontario noted that the title and description of the request can be filtered for key words. However, this is not done regularly, and can result in inconsistency.

In addition, the agency reports publicly only on total volume of outputs but does not break down the total into program areas. For example, one of its performance indicators is “responses to client and stakeholder requests,” which includes all program areas.

RECOMMENDATION 10

To increase its value and impact on public health units and other clients, we recommend that Public Health Ontario:

- conduct a jurisdictional scan of key performance indicators used by other public health agencies, focusing on those that measure client satisfaction;
- establish and collect data on key performance indicators that are focused on client satisfaction and outcomes;
- update the request tracking database to categorize requests according to public health issue, and report on this in its annual report; and
- publicly report on key performance indicators, including those that relate to client and stakeholder requests, broken down by program areas.

PUBLIC HEALTH ONTARIO RESPONSE

Public Health Ontario accepts the recommendation. As described in the report, we intend to complete a fundamental review of organization-wide performance measurement as part of the implementation of our new Strategic Plan for 2024–29. We will use that review as an opportunity to introduce additional performance indicators that are focused on client satisfaction and outcomes, informed by a jurisdictional scan of performance indicators used by other public health agencies. We also plan to make updates to our request tracking database at the start of the next fiscal year, which will enable reporting on client request performance indicators broken down by the lead program area and public health issue.

4.6 IT Governance and Operations of Public Health Ontario

We examined Public Health Ontario’s information technology (IT) controls and processes related to user account management, cybersecurity and software management. Due to the nature of these findings and so as to minimize the risk of exposure for Public Health Ontario, we provided relevant details of our findings and recommendations directly to Public Health Ontario. Public Health Ontario agreed with the recommendations and committed to implementing them.

Appendix 1: Diseases of Public Health Significance under the *Health Protection and Promotion Act*

Prepared by the Office of the Auditor General of Ontario

| Disease | Communicable ¹ | Virulent ² |
|--|---------------------------|-----------------------|
| Acquired immunodeficiency syndrome (AIDS) | ✓ | |
| Acute flaccid paralysis | | |
| Amebiasis | ✓ | |
| Anaplasmosis | | |
| Anthrax | ✓ | |
| Babesiosis | | |
| Blastomycosis | ✓ | |
| Botulism | ✓ | |
| Brucellosis | ✓ | |
| <i>Campylobacter</i> enteritis | ✓ | |
| Carbapenemase-producing Enterobacteriaceae infection or colonization | ✓ | |
| Chancroid | ✓ | |
| Chickenpox (varicella) | ✓ | |
| <i>Chlamydia trachomatis</i> infections | ✓ | |
| Cholera | ✓ | ✓ |
| <i>Clostridium difficile</i> infection outbreaks in public hospitals | ✓ | |
| Creutzfeldt-Jakob disease, all types | ✓ | |
| Cryptosporidiosis | ✓ | |
| Cyclosporiasis | ✓ | |
| Diphtheria | ✓ | ✓ |
| Diseases caused by a novel coronavirus, including severe acute respiratory syndrome (SARS), Middle East respiratory syndrome (MERS) and coronavirus disease (COVID-19) | ✓ | |
| <i>Echinococcus multilocularis</i> infection | ✓ | |
| Encephalitis, primary, viral | ✓ | |
| Encephalitis, post-infectious, vaccine-related, subacute sclerosing panencephalitis, unspecified | | |
| Food poisoning, all causes | ✓ | |
| Gastroenteritis, outbreaks in institutions and public hospitals | ✓ | |
| Gonorrhea | ✓ | ✓ |
| Group A streptococcal disease, invasive | ✓ | |
| Group B streptococcal disease, neonatal | | |
| <i>Haemophilus influenzae</i> disease, all types, invasive | ✓ | |
| Hantavirus pulmonary syndrome | ✓ | |
| Hemorrhagic fevers, including Ebola virus disease, Marburg virus disease, Lassa fever, and other viral causes | ✓ | ✓ |
| Hepatitis A, viral | ✓ | |
| Hepatitis B, viral | ✓ | |
| Hepatitis C, viral | ✓ | |

| Disease | Communicable ¹ | Virulent ² |
|---|---------------------------|-----------------------|
| Influenza | ✓ | |
| Legionellosis | ✓ | |
| Leprosy | ✓ | ✓ |
| Listeriosis | ✓ | |
| Lyme disease | | |
| Measles | ✓ | |
| Meningitis, acute, including bacterial, viral and other | ✓ | |
| Meningococcal disease, invasive | ✓ | |
| Mumps | ✓ | |
| Ophthalmia neonatorum | | |
| Paralytic shellfish poisoning | ✓ | |
| Paratyphoid fever | ✓ | |
| Pertussis (whooping cough) | ✓ | |
| Plague | ✓ | ✓ |
| Pneumococcal disease, invasive | ✓ | |
| Poliomyelitis, acute | ✓ | |
| Powassan virus | | |
| Psittacosis/ornithosis | ✓ | |
| Q fever | ✓ | |
| Rabies | ✓ | |
| Respiratory infection outbreaks in institutions and public hospitals | ✓ | |
| Rubella | ✓ | |
| Rubella, congenital syndrome | ✓ | |
| Salmonellosis | ✓ | |
| Shigellosis | ✓ | |
| Smallpox and other orthopoxviruses, including monkeypox | ✓ | ✓ |
| Syphilis | ✓ | ✓ |
| Tetanus | ✓ | |
| Trichinosis | ✓ | |
| Tuberculosis | ✓ | ✓ |
| Tularemia | ✓ | |
| Typhoid fever | ✓ | |
| Verotoxin-producing <i>E. coli</i> infection, including hemolytic uremic syndrome (HUS) | ✓ | |
| West Nile virus illness | | |
| Yersiniosis | ✓ | |

1. An illness caused by pathogenic microorganisms, such as bacteria, viruses, parasites or fungi; can spread from the environment or from one person to another.

2. A pathogen's or microorganism's ability to cause damage to a host, such as a human.

Appendix 2: Mandatory Requirements for Board-Governed Agencies per Agencies and Appointments Directive

Prepared by the Office of the Auditor General of Ontario

| Requirement | Details |
|--|--|
| Directives | <ul style="list-style-type: none"> • Must comply with all Treasury Board/Management Board of Cabinet (TB/MBC) directives whose application and scope cover board-governed agencies, unless exempted |
| Mandate reviews | <ul style="list-style-type: none"> • Required once every six years |
| Mandate letter | <ul style="list-style-type: none"> • Provided to the agency in time to influence business plan, no later than 180 calendar days prior to the start of the agency's next fiscal year |
| Business plan | <ul style="list-style-type: none"> • Must be submitted to Minister no later than one month before the start of the provincial agency's fiscal year • Must be Minister approved • Must be submitted to Chief Administrative Officer or executive lead three months prior to the beginning of the agency's fiscal year |
| Annual Report | <ul style="list-style-type: none"> • Must be submitted to Minister: <ul style="list-style-type: none"> • no later than 120 calendar days after the provincial agency's fiscal year-end, or • where the Auditor General is the auditor of record, within 90 calendar days of the provincial agency's receipt of the audited financial statement • Minister must approve within 60 calendar days of the Ministry's receipt of the report • The Ministry must table an agency's annual report in the Legislative Assembly within 30 days of Minister's approval of the report |
| Compliance attestation | <ul style="list-style-type: none"> • Chairs of board-governed agencies must send a letter to the responsible Minister, at a date set by annual instructions, confirming their agency's compliance with legislation, directives and accounting and financial policies • To support the Chair, Chief Executive Officers of provincial agencies should attest to the Chair that the provincial agency is in compliance with mandatory requirements |
| Public posting | <ul style="list-style-type: none"> • MOU, business plan and annual report must be made available to the public on a government or provincial agency website within 30 calendar days of Minister's approval of each • Agency mandate letter must be made available to the public on a government or provincial agency website at the same time as the agency's business plan • Expense information for appointees and senior executives must be posted on a government or provincial agency website |
| Memorandum of understanding (MOU) | <ul style="list-style-type: none"> • Must have a current MOU signed by the Chair and Minister • Upon a change in one of the parties, an MOU must be affirmed by all parties within six months |
| Risk assessment evaluation | <ul style="list-style-type: none"> • Ministries are required to complete risk assessment evaluations for each provincial agency • Ministries must report high risks to TB/MBC on a quarterly basis |
| Financial audit | <ul style="list-style-type: none"> • Financial statements must be audited and reported based on meeting audit threshold criteria |

Appendix 3: Jurisdictional Scan of Public Health Agencies in Canada

Prepared by the Office of the Auditor General of Ontario

| | Canada: Public Health Agency of Canada | British Columbia: BC Centre for Disease Control | Quebec: Institut national de santé publique du Québec |
|------------------------------|--|--|--|
| Mandate and function | <ul style="list-style-type: none"> • Contributes to disease and injury prevention and health promotion. • Enhances sharing of surveillance information and knowledge of disease and injury. • Provides federal leadership and accountability in managing public health events. • Strengthens intergovernmental collaboration and facilitates national approaches to public health policy and planning. • Serves as a central point for sharing public health expertise across Canada and with international partners, and for using this knowledge to inform and support Canada's public health priorities. | Provides surveillance, detection, prevention, treatment, policy development, and health promotion programming to promote and protect the health of British Columbians. | Offers expertise and support to Quebec's Ministre de la Santé and the health sector. |
| Governing document(s) | <i>Public Health Agency of Canada Act, 2006</i> <i>Department of Health Act, 1996</i> <i>Quarantine Act, 2005</i> <i>Human Pathogens and Toxins Act, 2009</i> | <i>Societies Act, 2015</i> Provincial Health Services Authority (Authority) Constitution and By-Laws | <i>The Act respecting Institut national de santé publique du Québec, 1998</i> |
| Organization type | Agency | Non-profit/Agency | Agency |
| Governed by Board | No | Yes—part of the Authority | Yes |

| | Canada: Public Health Agency of Canada | British Columbia: BC Centre for Disease Control | Quebec: Institut national de santé publique du Québec |
|--|--|---|--|
| Reporting relationship | <p>The President is the deputy head of the agency and reports to the Minister of Health.</p> <p>As part of the agency, the Chief Public Health Officer provides the Minister of Health and the President of the agency with scientific public health advice.</p> | <p>The Vice President, Population and Public Health, is the lead for the agency and reports to the CEO of the Authority.</p> <p>The CEO of the Authority reports to the Authority's Board Chair.</p> <p>The Board Chair of the Authority is the interface between the CEO and the Minister.</p> <p>The Provincial Health Officer reports to the Ministry of Health and is external to the agency but works with it on disease control, health protection and population health.</p> | <p>All Board members, including the Président-directeur général and Chair of the Board, are appointed by the government.</p> <p>The Board reports to the Minister.</p> <p>The province's Directeur national de santé publique reports to the sous-ministre à la Santé et aux Services sociaux and is external to the agency.</p> |
| Board appointment process | Governor-in-Council appointment | Appointed by the government | Appointed by the government |
| # of full-time-equivalent employees | 4,565 | 444 | 666 |

Appendix 4: Audit Criteria

Prepared by the Office of the Auditor General of Ontario

-
1. Effective governance and accountability structures are in place and operating to ensure Public Health Ontario operates cost-effectively.
-
2. Public Health Ontario's role in Ontario's public health system is clearly defined, and understood by its clients, stakeholders and the public.
-
3. Public Health Ontario has access to and collects relevant data and provides timely and objective data analyses and advice to its clients that meet their needs.
-
4. Public Health Ontario has effective processes in place to support public health units in developing programs and capacity to help deliver public health services locally, and seeks to identify opportunities for minimizing duplication of efforts in the public health system and achieving efficiencies in the laboratory system.
-
5. Public Health Ontario has resources available to fulfill its mandate and allocates and uses them efficiently and effectively.
-
6. Performance measures and targets are established, monitored and compared against actual results to ensure that the intended outcomes are achieved, and are publicly reported.
-
7. Processes are in place to identify areas of improvement and to operate more efficiently and effectively, and changes are made on a timely basis.
-

Appendix 5: Institut national de santé publique du Québec Examples of Strategic Objectives Performance Measures, 2021/22

Source of data: Institut national de santé publique du Québec

| | Indicators | Target (%) |
|---|--|------------|
| Participate in relevant legislative and governmental processes | Rate of participation in parliamentary committees and selected public consultations | 80 |
| Support public departments in their regional partnerships | Response rate to requests for support from public health departments in health impact assessment | 90 |
| Support public health actors in integrating knowledge into their practices | Client satisfaction rate on the usefulness of scientific productions to support clients in their work | 95 |
| Continuously capture the needs of regional partners | Satisfaction rate regarding support for intervention with public health departments in the event of a threat to the health of the population | 90 |
| Deliver scientific products in a timely manner for decision-makers | Rate of compliance with the deadlines set out in the charter of prioritized projects | 80 |



Office of the Auditor General of Ontario

20 Dundas Street West, Suite 1530
Toronto, Ontario
M5G 2C2
www.auditor.on.ca

COUNCIL RESOLUTION



Moved By: Julila
Seconded By: Krystal

DATE: May 8, 2024
Resolution No. 24-111

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated March 28, 2024 from the Corporation of the County of Prince Edward, dated April 24, 2024 from the Loyalist Township and dated April 16, 2024 from the Corporation of the Municipality of Wawa with regards to a request for support concerning an accessible Ontario by 2025, as presented.

✓

| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |
|----------------|-----------------|-----------------|
|----------------|-----------------|-----------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-----|-----|
| Councillor Hélène Perth | ___ | ___ |
| Councillor Luc Lévesque | ___ | ___ |
| Councillor Julila Hemphill | ___ | ___ |
| Councillor Krystal Lévesque | ___ | ___ |
| Mayor Beverly Nantel | ___ | ___ |

Declaration of Pecuniary Interest and General Nature Thereof:

March 28, 2024

Please be advised that during the regular Council meeting of March 26, 2024 the following resolution regarding support for 'a call to action' to meet the deadline of an Accessible Ontario by 2025 was carried.

RESOLUTION NO. 2024-151

DATE: March 26, 2024

MOVED BY: Councillor MacNaughton

SECONDED BY: Councillor Pennell

WHEREAS the Accessibility for Ontarians With Disabilities Act (AODA) is ground-breaking legislation, created to help people with disabilities fully participate in society, bring them to the table in crafting regulations, and build mechanisms to enforce standards;

WHEREAS Rich Donovan, an expert in accessibility issues, was appointed as the Independent Reviewer of the Act in 2022, and in his 2023 legislative review declared a crisis as a necessary catalyst to get Ontario back on track for accessibility;

WHEREAS at least 2.9 million Ontarians currently live with a disability, representing at least 22% of the consumer base and the workforce, but due to barriers, Ontarians with disabilities are too often falling short of their full potential;

WHEREAS the AODA aims to develop, implement and enforce standards related to goods, services, accommodation, employment and buildings before Jan. 1, 2025, and municipalities, as the level of government closest to the people are at the front lines, developing, implementing and enforcing these standards without meaningful guidance on its implementation and/or enforcement by the Province;

WHEREAS people with disabilities and advocates, including Prince Edward County's Accessibility Advisory Committee, note the slow pace of current and previous Ontario governments in implementing the AODA and there are growing concerns there will be no renewed push to keep accessibility issues at the forefront after 2025;

WHEREAS Prince Edward County is dedicated and committed to creating a welcoming environment so that all people may have equitable access to programs, goods, services and facilities, but making investments to achieve the AODA

standards has been challenging given the lack of consistent and stable funding for municipalities to remove accessibility barriers;

THEREFORE BE IT RESOLVED THAT the Council of Prince Edward County strongly encourages action on the part of the Provincial Government to urgently:

- a) create a "Municipal Accessibility Fund" for municipalities to develop, implement and enforce AODA standards related to goods, services, accommodation, employment and buildings. Such a fund could be modeled after the Canada Community-Building Fund or the Ontario Cannabis Legalization Implementation Fund on a per household basis;
- b) to commit to working with municipalities to implement the Donovan Review immediate crisis recommendations;

AND FURTHER THAT the Mayor write a letter in support of this resolution to the Minister of Seniors and Accessibility, and that a copy of this resolution be sent to the Premier of Ontario, the Minister of Seniors and Accessibility, the Minister of Children, Community, and Social Services, the Minister of Health, the Minister of Municipal Affairs and Housing, the Federation of Canadian Municipalities, the Association of Municipalities of Ontario, and the Eastern Ontario Wardens Caucus, and all Ontario Municipalities.

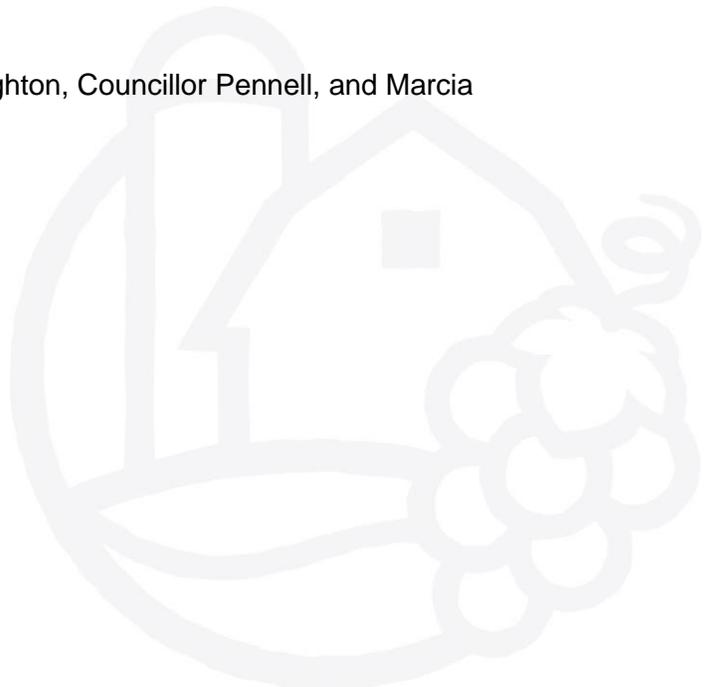
CARRIED

Yours truly,



Catalina Blumenberg, **CLERK**

cc: Mayor Steve Ferguson, Councillor MacNaughton, Councillor Pennell, and Marcia Wallace, CAO



April 24, 2024

The Honourable Doug Ford
Premier of Ontario
Legislative Building
Queens Park
Toronto ON M7A 1A1

DELIVERED VIA EMAIL

Dear Premier Ford,

Re: Motion regarding Accessible Ontario by 2025

Please be advised that at its regular meeting of April 23, 2024, Loyalist Township Council passed the following resolution:

Resolution 2024-93

Moved by Councillor Proderick
Seconded by Councillor Willis

WHEREAS the Accessibility for Ontarians With Disabilities Act (AODA) is ground-breaking legislation, created to help people with disabilities fully participate in society, bring them to the table in crafting regulations, and build mechanisms to enforce standards;

WHEREAS Rich Donovan, an expert in accessibility issues, was appointed as the Independent Reviewer of the Act in 2022, and in his 2023 legislative review declared a crisis as a necessary catalyst to get Ontario back on track for accessibility;

WHEREAS at least 2.9 million Ontarians currently live with a disability, representing at least 22% of the consumer base and the workforce, but due to barriers, Ontarians with disabilities are too often falling short of their full potential;

WHEREAS the AODA aims to develop, implement and enforce standards related to goods, services, accommodation, employment and buildings before Jan. 1, 2025, and municipalities, as the level of government closest to the people are at the front lines, developing, implementing and enforcing these standards without meaningful guidance on its implementation and/or enforcement by the Province;



WHEREAS people with disabilities and advocates note the slow pace of current and previous Ontario governments in implementing the AODA and there are growing concerns there will be no renewed push to keep accessibility issues at the forefront after 2025;

WHEREAS Loyalist Township is dedicated and committed to creating a welcoming environment so that all people may have equitable access to programs, goods, services and facilities, but making investments to achieve the AODA standards has been challenging given the lack of consistent and stable funding for municipalities to remove accessibility barriers;

THEREFORE BE IT RESOLVED THAT the Council of Loyalist Township strongly encourages action on the part of the Provincial Government to urgently:

- a) create a "Municipal Accessibility Fund" for municipalities to develop, implement and enforce AODA standards related to goods, services, accommodation, employment and buildings. Such a fund could be modeled after the Canada Community-Building Fund or the Ontario Cannabis Legalization Implementation Fund on a per household basis;
- b) to commit to working with municipalities to implement the Donovan Review immediate crisis recommendations;

AND FURTHER THAT a copy of this resolution be sent to Honourable Doug Ford, Premier of Ontario, Honourable Raymond Sung Joon Cho Minister of Seniors and Accessibility, Honourable Micheal Parsa, Minister of Children, Community, and Social Services, Honourable Sylvia Jones, Minister of Health, Honourable Paul Calandra, Minister of Municipal Affairs and Housing, the Federation of Canadian Municipalities, the Association of Municipalities of Ontario, and the Eastern Ontario Wardens Caucus, and all Ontario Municipalities for their support.

Motion carried.



Sincerely,

Anne Kantharajah

Anne Kantharajah
Township Clerk
akantharajah@loyalist.ca
613-386-7351 Ext. 121

cc: Honourable Raymond Sung Joon Cho Minister of Seniors and Accessibility
Honourable Micheal Parsa, Minister of Children, Community, and Social Services
Honourable Sylvia Jones, Minister of Health
Honourable Paul Calandra, Minister of Municipal Affairs and Housing,
Federation of Canadian Municipalities
Association of Municipalities of Ontario
Eastern Ontario Wardens Caucus
Jim Hegadorn, Mayor, Loyalist Township
Rebecca Murphy, CAO, Loyalist Township
Councillor Proderick, Loyalist Township
Councillor Willis, Loyalist Township
Ontario Municipalities



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, April 16, 2024

| | |
|----------------------------------|------------------------------------|
| Resolution # RC24087 | Meeting Order: 10 |
| Moved by: <i>Cathy Cannon</i> | Seconded by: <i>[Signature]</i> |

WHEREAS the Accessibility for Ontarians With Disabilities Act (AODA) is ground-breaking legislation, created to help people with disabilities fully participate in society, bring them to the table in crafting regulations, and build mechanisms to enforce standards;

AND WHEREAS Rich Donovan, an expert in accessibility issues, was appointed as the Independent Reviewer of the Act in 2022, and in his 2023 legislative review declared a crisis as a necessary catalyst to get Ontario back on track for accessibility;

AND WHEREAS at least 2.9 million Ontarians currently live with a disability, representing at least 22% of the consumer base and the workforce, but due to barriers, Ontarians with disabilities are too often falling short of their full potential;

AND WHEREAS the AODA aims to develop, implement and enforce standards related to goods, services, accommodation, employment and buildings before Jan. 1, 2025, and municipalities, as the level of government closest to the people are at the front lines, developing, implementing and enforcing these standards without meaningful guidance on its implementation and/or enforcement by the Province;

AND WHEREAS people with disabilities and advocates, note the slow pace of current and previous Ontario governments in implementing the AODA and there are growing concerns there will be no renewed push to keep accessibility issues at the forefront after 2025;

AND WHEREAS the Municipality of Wawa is dedicated and committed to creating a welcoming environment so that all people may have equitable access to programs, goods, services and facilities, but making investments to achieve the AODA standards has been challenging given the lack of consistent and stable funding for municipalities to remove accessibility barriers;

p.2...



The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

THEREFORE, BE IT RESOLVED THAT the Corporation of the Municipality of Wawa Council strongly encourages action on the part of the Provincial Government to urgently:

- a) create a "Municipal Accessibility Fund" for municipalities to develop, implement and enforce AODA standards related to goods, services, accommodation, employment and buildings. Such a fund could be modelled after the Canada Community-Building Fund or the Ontario Cannabis Legalization Implementation Fund on a per household basis;
b) to commit to working with municipalities to implement the Donovan Review immediate crisis recommendations;

AND FURTHER THAT that a copy of this resolution be sent to the Minister of Seniors and Accessibility, the Premier of Ontario, the Minister of Seniors and Accessibility, the Minister of Children, Community, and Social Services, the Minister of Health, the Minister of Municipal Affairs and Housing, the Federation of Canadian Municipalities, the Association of Municipalities of Ontario, and the Eastern Ontario Wardens Caucus, and all Ontario Municipalities.

Table with 4 columns: RESOLUTION RESULT, RECORDED VOTE, YES, NO. Rows include CARRIED, DEFEATED, TABLED, RECORDED VOTE (SEE RIGHT), PECUNIARY INTEREST DECLARED, and WITHDRAWN.

Disclosure of Pecuniary Interest and the general nature thereof.

Disclosed the pecuniary interest and general name thereof and abstained from the discussion, vote and influence.

Clerk: _____

Signature table with two columns: MAYOR - MELANIE PILON and CLERK - MAURU O'NEILL. Includes handwritten signatures.

April 24, 2024

The Right Honourable Justin Trudeau
Office of the Prime Minister
80 Wellington Street
Ottawa, ON
K1A 0A2

DELIVERED VIA EMAIL

Dear Prime Minister,

Re: Motion regarding Housing Funding

Please be advised that at its regular meeting of April 23, 2024, Loyalist Township Council passed the following resolution:

Resolution 2024-95

Moved by Councillor Willis
Seconded by Councillor Ennis

WHEREAS Loyalist Township is in need of \$4,375,000 in funding to complete the Peak Flow Equalization and Headworks Upgrades at the Amherstview Water Pollution Control Plant in 2024, which is critical in the ongoing development of new homes in Loyalist Township;

AND WHEREAS the Township cannot afford to increase Water or Sewer rates to fund all of this infrastructure;

AND WHEREAS increased Debt to build the project will just increase costs to Water and Sewer rates, or increased costs to developers;

AND WHEREAS Loyalist Township is currently experiencing a housing crisis from all citizens;



AND WHEREAS Peak Flow Equalization and Headworks Upgrades at the Amherstview Water Pollution Control Plant are projected to accommodate 1889 new residential units to be completed, 607 which are shovel ready;

AND WHEREAS Loyalist Township is not currently eligible for funding under the Provincial Building Faster Fund as its population is below the threshold;

AND WHEREAS Loyalist Township is submitting an application to the provincial Housing-Enabling Water Systems Fund which has only \$825M available in funding of which the province would only fund up to 73% to a maximum of \$35M for one project;

AND WHEREAS additional funding has not been allocated from the Federal Government to enhance the Housing-Enabling Water Systems Funding;

NOW THEREFORE BE IT RESOLVED THAT Loyalist Township calls on the Federal Government to re-evaluate their lack of funding for municipalities with a population less than 50,000 in rural Ontario and to make available funding for infrastructure programs to help build infrastructure to help build much-needed new homes;

AND FURTHER THAT the Province of Ontario be asked to prioritize funding from the \$825M Housing Enabling Water Systems Fund to municipalities without housing targets that are not eligible for funding under the Building Faster Fund;

AND FURTHER THAT this motion be circulated to Honourable Justin Trudeau, Prime Minister, Honourable Sean Fraser, Federal Minister for Housing, Honourable Doug Ford, Premier of Ontario, Ministry of Infrastructure, Ministry of Municipal Affairs and Housing, Shelby Kramp-Neuman MP of Hastings-Lennox and Addington and Ric Bresee MPP of Hastings-Lennox and Addington, and all municipalities, for their support.
Motion carried.



Sincerely,

Anne Kantharajah

Anne Kantharajah
Township Clerk
akantharajah@loyalist.ca
613-386-7351 Ext. 121

cc: the Honourable Sean Fraser, Federal Minister for Housing
Honourable Doug Ford, Premier of Ontario
Ministry of Infrastructure
Ministry of Municipal Affairs and Housing
Shelby Kramp-Neuman MP Hastings - Lennox and Addington
Ric Bresee, MPP Hastings - Lennox and Addington
Jim Hegadorn, Mayor, Loyalist Township
Rebecca Murphy, CAO, Loyalist Township
Councillor Willis, Loyalist Township
Councillor Ennis, Loyalist Township
Ontario Municipalities

COUNCIL RESOLUTION



Moved By: Krystal
Seconded By: Hélène

DATE: May 8, 2024
Resolution No. 24-113

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to receive and approve the attached letter dated April 23, 2024 from the City of St. Catharines with regards to a request for support concerning provincial regulations needed to restrict keeping of non-native (« exotic ») wild animals, as presented.

Carried Defeated Deferred

| RECORDED VOTE: | YES | NO |
|-----------------------------|-------|-------|
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystal Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:

April 23, 2024

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

Sent via email: premier@ontario.ca

**Re: Provincial Regulations Needed to Restrict Keeping of Non-native ("exotic") Wild Animals
Our File 35.11.2**

Dear Premier Ford,

At its meeting held on April 8, 2024, St. Catharines City Council approved the following motion:

WHEREAS Ontario has more private non-native ("exotic") wild animal keepers, roadside zoos, mobile zoos, wildlife exhibits and other captive wildlife operations than any other province; and

WHEREAS the Province of Ontario has of yet not developed regulations to prohibit or restrict animal possession, breeding, or use of non-native ("exotic") wild animals in captivity; and

WHEREAS non-native ("exotic") wild animals can pose very serious human health and safety risks, and attacks causing human injury and death have occurred in the province; and

WHEREAS the keeping of non-native ("exotic") wild animals can cause poor animal welfare and suffering, and poses risks to local environments and wildlife; and

WHEREAS owners of non-native ("exotic") wild animals can move from one community to another even after their operations have been shut down due to animal welfare or public health and safety concerns; and

WHEREAS municipalities have struggled, often for months or years, to deal with non-native ("exotic") wild animal issues and have experienced substantive regulatory, administrative, enforcement and financial challenges; and

WHEREAS the Association of Municipalities of Ontario (AMO), the Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) and the Municipal Law Enforcement Officers' Association (MLEOA) have indicated their support for World Animal Protection's campaign for provincial regulations of non-native ("exotic") wild animals and roadside zoos in letters to the Ontario Solicitor General and Ontario Minister for Natural Resources and Forestry;

THEREFORE BE IT RESOLVED that the City of St. Catharines hereby petitions the provincial government to implement provincial regulations to restrict the possession, breeding, and use of non-native ("exotic") wild animals and license zoos in order to guarantee the fair and consistent application of policy throughout Ontario for the safety of Ontario's citizens and the non-native ("exotic") wild animal population; and

BE IT FURTHER RESOLVED that this resolution will be forwarded to all municipalities in Ontario for support, the Premier of Ontario, Ontario Solicitor General, Ontario Minister for Natural Resources and Forestry, MPP Jennie Stevens, MPP Sam Oosterhoff, MPP Jeff Burch, AMO, AMCTO, and MLEAO.

If you have any questions, please contact the Office of the City Clerk at extension 1524.



Kristen Sullivan, City Clerk
Legal and Clerks Services, Office of the City Clerk
:av

cc: The Honourable Michael S. Kerzner, Solicitor General
The Honourable Graydon Smith, Minister of Natural Resources and Forestry
Local MPPs
Association of Municipalities of Ontario (AMO)
Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO)
Municipal Law Enforcement Officers' Association of Ontario (MLEAO)
All Municipalities of Ontario



REQUEST FOR PROPOSAL

RFP 2024-03

DUBREUILVILLE COMMUNITY RISK ASSESSMENT

Issue Date: April 18, 2024

Closing Date: Thursday, May 16, 2024 - 3:00 p.m.

Contact: Patrick Sigouin, Fire Chief
Dubreuilville Volunteer Fire Department
Corporation of the Township of Dubreuilville
23 Pins Street, P.O. Box 367
Dubreuilville ON P0S 1B0

Telephone 705-884-2340 Ext. 132

Email firechief@dubreuilville.ca

Contents

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Schedule 1 10

Contact

Questions regarding this RFP should be directed to:

Patrick Sigouin, Fire Chief
Corporation of the Township of Dubreuilville
23 Pins Street, P.O. Box 367
Dubreuilville ON P0S 1B0

Telephone: 705-884-2340 Ext. 132

Cellular: 705-852-0506

Email: firechief@dubreuilville.ca

Questions via email is the **preferred method of contact.**

1. Introduction

The Corporation of the Township of Dubreuilville is a Township of 576 people located in Northeastern Ontario, about 295 kilometers from Sault Ste. Marie.

The Dubreuilville Volunteer Fire Department was established in 1977 and is made up of 18 dedicated and professional volunteer firefighters operating out of a single fire station located in the townsite of Dubreuilville. There is a Fire Chief, no Deputy at present and three Captains.

The Department has the following equipment, three pumpers and one rescue vehicle.

The Department has historically averaged 15 calls per year. Majority of these calls relate to multi-vehicle collisions, auto extrication, medical assistance, and structure fires.

The Department has a Mutual Aid Agreement with the communities of Wawa, White River, Hornepayne, and Chapleau.

2. General Description of Project

The Township of Dubreuilville is issuing this Request for Proposal (RFP) to seek out a perspective proponent to conduct and deliver a strategic planning framework known as a comprehensive community risk assessment for the delivery of fire protection services. Through submission of a Proposal, successful firms will identify their experience and their particular area of expertise that the Township may use for future assignments as deemed appropriate.

3. Scope of Proposal

The Community Risk Assessment (CRA) of the Fire Department will address current and anticipated community fire risks and needs over the next five to ten years. The objective of the CRA is to examine, research and review all aspects of fire department operations, planning, fire prevention, public education, training, communications, apparatus, equipment, maintenance, human resources, station locations, budget, and emergency preparedness.

4. Mandatory Requirements

a) Community Risk Assessment - Scope of Work

- A Community Risk Assessment is a process of identifying, analyzing, evaluating, and prioritizing risks to public safety to inform decisions about the provision of fire protection services.
- A Community Risk Assessment must include consideration of the mandatory profiles listed in Schedule 1 attached to the end of this RFP.
- A Community Risk Assessment must be in the form, if any, that the Fire Marshal provides or approves.

b) Proponent Requirements

The Proponent will be required to work with the Dubreuilville Fire Chief and present all draft reports to the Fire Chief, CAO-Clerk and Administrative Assistant. The final draft report will be presented to the Dubreuilville Municipal Council.

The phases listed below outline the scope of tasks and deliverables anticipated for the fulfilment of the projects purpose and objectives. Other tasks and deliverables may be required beyond those listed in order to fulfill the project objectives, and as such the list should not be viewed as complete or limiting.

The consultant will provide status reports regarding the Community Risk Assessment to the Fire Chief on a bi-weekly basis or agreed upon schedule.

Phase 1 – Collection of Information – Community Risk Assessment

This phase consists of:

- Initial meeting with the Fire Chief to review the scope of work required and to collect and review any pertinent background information in relation to the Fire Department;
- Collecting and analyzing data on local demographics and how they relate to services provided by the Fire Department;
- Collecting and analyzing data on local risks and hazards;
- Touring the existing fire station and inventory of the Fire Department assets;
- Reviewing provincial legislation and regulations, Municipal By-Laws and agreements relative to the Fire Department;
- Understanding the current delivery of services and reviewing the Fire Departments capacity to implement improvements while considering budget constraints.
- Identifying gaps and opportunities for the provision of facilities, programs and services

Phase 2 – Final Community Risk Assessment

This phase consists of:

- Implementing all final changes to Community Risk Assessment reports.

c) Deliverables

After Phase 1 has been completed, the Proponent will schedule a meeting with the Fire Chief to review and provide an analysis of all the data and information collected.

After Phase 2 has been completed the Consultant will schedule a meeting with the Fire Chief and his administration team to review the following:

- Draft Community Risk Assessment
- Comments received from Fire Department personnel, administrative team and Council, if required.
- Short, medium, and long-term implementation plans and cost estimates.

Once Phase 3 has been completed, the Proponent will meet with the Fire Chief to ensure agreement with the reports. The Fire Chief and the Consultant will present the Community Risk Assessment to Dubreuilville Municipal Council for approval.

d) Project Timeline

The Project Timeline, the Township expects the project to be completed by September 30, 2024. The Proponent should detail the various tasks and deliverables of the project and relate them to a project timeline. A listing of the steps to complete the work described above should be included along with the timeline.

5. Submission Requirements

a) Firm's Experience with Similar Municipal Projects

Outline the qualifications of contractors/team members and firm's experience with similar work. Must provide references of similar work that has been completed within the last three years. A summary of the work should be included, as well as the size and scope of the organization in which the work was completed for.

b) Approach, Implementation and Timeline - Workplan

Outline the firm's implementation process and the proposed work plan, with timelines for each milestone.

c) Fee (Price)

The total cost to complete the scope of work excluding HST. The Proponent must submit a pricing model which itemizes the costs required to:

1. Undertake the Community Risk Assessment
2. Separate applicable taxes

Proponents must propose a payment schedule. For example: 50% payment upon commencement of work and remaining outstanding payment upon completion of the work.

6. Ownership of Material

At all times, all files used to create documents, web pages, templates, images, or other elements associated with this project, and all copyrights will belong to the Municipality.

7. Questions and Addenda

In the event any proponent has clarification questions on the requirements for the submission of a proposal based on this RFP, such questions must be submitted to Patrick Sigouin via email before May 7, 2024, at 3:00 p.m.

Answers to all clarification questions with respect to the submission of a proposal will be provided in an addendum.

8. Evaluation

All Proposals will be reviewed by the Evaluation Committee to ensure Proposals have met the mandatory requirements outlined in Section 3 – Mandatory Requirements. If a Proposal does not meet the Mandatory Requirements, the Evaluation Committee reserves the right to reject it.

a) Evaluation Committee

The Evaluation Committee will be comprised of various municipal team members of the Township of Dubreuilville. All proposals must receive final approval by the Municipal Council.

b) Acceptance and Rejection of Proposals

The Corporation of the Township of Dubreuilville reserves the right to accept or reject any and or all proposals should such be determined to be in the Municipality's best interest. Should only one proposal be received, the Township of Dubreuilville reserves the right to reject it. The Township of Dubreuilville does not guarantee that any proposal will produce a recommendation by the evaluation committee to Municipal Council or that any contract for services will ultimately be endorsed by the Township of Dubreuilville. In the event there is a successful Proponent to this RFP, the Award to a successful Proponent is a recommendation by the evaluation committee for the successful Proponent to discuss a potential contract with the Municipality.

c) Evaluation of Proposals

Proposals will be evaluated based on the below evaluation matrix. Please note, the lowest cost, or any proposal at all, will not necessarily be accepted by the Township of Dubreuilville. The basis for selection of a proposal will be based on the best overall value as determined by the evaluation exercise.

| | |
|--|------|
| <u>Mandatory Requirements</u> Proposal provides for all services as requested under Section 3 of this RFP. | /20 |
| <u>Experience and Qualifications</u> Proposals will be evaluated based on the Proponents' experience and qualifications as provided for under Section 3 of this RFP. | /25 |
| <u>References</u> Proposals will be evaluated based on the Proponents references as provided for under Section 3 of this RFP. | /10 |
| <u>Timeline for Completion</u> Proposals will be evaluated based on the proposed timeliness of the works to be completed as requested by this RFP. | /20 |
| <u>Price</u> Proposals will be evaluated based on the cost of the project as requested by this RFP. | /25 |
| <u>Total Points</u> | /100 |

9. Submission of Proposals

All Proposals must:

1. Include the name and contact particulars of the Proponent
2. Address all Mandatory Requirements (Section 3 of this RFP)
3. Provide proof of insurance for the work as requested through this RFP
4. Include a copy of WSIB Clearance Certificate
5. Be submitted to Patrick Sigouin via email (firechief@dubreuilville.ca) by May 16, 2024, by 3:00 p.m.

All proposals must be received on or before Thursday, May 16, 2024, by 3:00 p.m., in order for a proposal to be received it must be delivered by e-mail received by Patrick Sigouin, Fire Chief, at the indicated address and clearly marked.

Late proposals shall be rejected and returned to the respective Proponent.

A proposal may be altered by submitting another proposal at any time up to the specified time and date for proposal closing. The last proposal received shall supersede and invalidate all proposals previously received by the proponent for the contract.

A proposal may be withdrawn at any time up to the specified time and date for the proposal closing by submitting an e-mail bearing the proponents signature and delivered to firechief@dubreuilville.ca. Such a submission must be received in sufficient time to be marked with the time and date of the receipt.

The Township shall not be liable for any cost of preparation or presentation of proposals, and all proposals and accompanying documents submitted by the Proponent become the property of the Township and will not be returned. There will be no payment to the Proponents for work related to, and materials supplied in preparation, presentation, and evaluation of any proposal, nor for the contract negotiations whether they are successful or unsuccessful.

The Township of Dubreuilville, its elected officials, employees and agents shall not be responsible for any liabilities, costs, expenses, loss, or damage incurred, sustained, or suffered by any Proponent, prior or subsequent to, or by reason of any delay in the acceptance of any proposal.

10. Timeline of RFP Events

| | |
|--------------------------------------|-----------------------------------|
| RFP Issued | Wednesday, April 17, 2024 |
| Deadline for submission of proposals | Thursday, May 16, 2024, 3:00 p.m. |
| Opening of Proposals | Tuesday, May 21, 2024 |
| Awarding of Proposal | Thursday, May 23, 2024 |
| Completion of report | Monday, September 30, 2024 |

11. Termination of Contract

Either the proponent or Municipality may terminate the contract, once awarded, at any time upon giving notice in writing at least thirty days prior to the date of termination without penalty or recourse. In the event of such termination, the Contractor will be paid for services up to and including the date of termination.

12. Indemnification, Hold Harmless and Insurance Requirements

In addition to other standard contractual terms, the Municipality will require the selected vendor to comply with indemnification, hold harmless and insurance requirements as outlined below:

The Consultant shall indemnify and hold harmless the Municipality (including any of its bodies, agencies, councils and associations and their servants, agents, officers, directors, elected officials, successors, assigns, employees, and personal representatives and each of them) from and against any loss resulting from negligence, claim, demand, damages, liability, and costs and permitted assigns. This provision shall survive termination of any agreement resulting from this RFP.

The Consultant shall procure and maintain, for the duration of this contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Consultant, his/her agents, representatives, employees, or sub consultant. The cost of such insurance shall be paid by the Consultant. Insurance shall meet or exceed the following unless otherwise approved by the Municipality.

13. Insurance Requirements

The successful Proponent must carry:

- a) Professional Liability Errors and Omissions: \$2,000,000.
- b) Automobile Liability: \$2,000,000 combined single limit per accident for bodily injury and property damage.

14. Equal Opportunity

The Municipality is an equal opportunity employer and requires all Respondents to comply with policies and regulations concerning equal opportunity. The Respondent, in the performance of this contract, agrees not to discriminate in its employment due to an employee's or applicant's race, religion, national origin, ancestry, gender, sexual preference, age, physical handicap or any other characteristic protected by law.

15. Accessibility

The Municipality is committed to and working toward ensuring municipal services are accessible to all. We strive to meet or exceed the standards set by the Accessibility for Ontarians with Disabilities Act ("AODA") which are rules established by the Province to help businesses and organizations identify, remove and prevent barriers to accessibility. The AODA requires accessibility of goods, services, facilities, accommodations, employment as well as information and communication.

16. Health and Safety and Municipal Policies

The Proponent shall be required to comply with the Township's policies regarding Human Rights, Harassment in the Workplace and Occupational Health and Safety.

SCHEDULE 1

COMMUNITY RISK ASSESSMENT (CRA) MANDATORY PROFILES

1. Geographic profile: The physical features of the community, including the nature and placement of features such as highways, waterways, railways, canyons, bridges, landforms, and wildland-urban interfaces.
2. Building stock profile: The types of buildings in the community, the uses of the buildings in the community, the number of buildings of each type, the number of buildings of each use and any building-related risks known to the fire department.
3. Critical infrastructure profile: The capabilities and limitations of critical infrastructure, including electricity distribution, water distribution, telecommunications, hospitals, and airports.
4. Demographic profile: The composition of the community's population, respecting matters relevant to the community, such as population size and dispersion, age, gender, cultural background, level of education, socioeconomic make-up, and transient population.
5. Hazard profile: The hazards in the community, including natural hazards, hazards caused by humans, and technological hazards.
6. Public safety response profile: The types of incidents responded to by other entities in the community, and those entities' response capabilities.
7. Community services profile: The types of services provided by other entities in the community, and those entities' service capabilities.
8. Economic profile: The economic sectors affecting the community that are critical to its financial sustainability.
9. The community's past emergency response experience, including the following analysis:
 - The number and types of emergency responses, injuries, deaths, and dollar losses.
 - Comparison of the community's fire loss statistics with provincial fire loss statistics.

COUNCIL RESOLUTION



Moved By: Helene
Seconded By: Krystal

DATE: May 8, 2024
Resolution No. 24-115

Whereas the Corporation of the Township of Dubreuilville is a quaint Northern Ontario community that is home to various resource-based community partners, which includes mining and forestry; and

Whereas Dubreuilville, as a resource-based community, faces many challenges resulting from having such resource-based industries located and operating within and in close proximity to the Town, such as increased demands on local road infrastructure, traffic congestion, and general safety concerns for pedestrians and other forms of active transportation users; and

Whereas the demands caused by these resource-based industries have created additional costs on the Township of Dubreuilville to maintain the local infrastructure required to service these industries adequately, such as waste management and water/wastewater services; and

Whereas being outside our municipal boundaries there is no assessment-based taxation to provide the necessary funding to the municipality to meet the direct impacts and needs; and

Whereas the Province of Ontario has adopted a critical minerals strategy in order to position Ontario as a global leader of responsibly sourced critical minerals which aims to see more resource extraction and processing in the north; and

Whereas the future housing demand on the Township of Dubreuilville as mining is further developed in Northern Ontario will expand the current infrastructure funding gap locally as new housing and development-related infrastructure is required to support and facilitate future mining operations; and

Whereas the Township of Dubreuilville acknowledges that it is a recipient of the Northern Ontario Resource Developments (NORDS) Fund; however, maintains that the amount received is inadequate to support the direct impacts on our local infrastructure caused by the resources-based industries in the very near area, nor is it proportionate to the revenues being generated for the Province by said industries;

Now therefore be it resolved that the Township of Dubreuilville hereby petitions the Province of Ontario to create a Provincial funding model, in addition to the NORDS Fund which is set to expire in 2026-2027, to provide revenues to all direct resource-based communities in Northern Ontario that are proportionate to the revenues leaving our local area and region in an effort to offset the additional burdens placed on resource-based communities to provide municipal services to these industries that depend on municipal government to assist in their success; and

Further that a copy of this resolution be circulated to the Honourable Premiere Doug Ford, the Honourable Paul Calandra, Minister of Municipal Affairs and Housing, the Honourable Greg Rickford, Minister of Northern Development and the Honourable George Pirie, Minister of Mines; and

Be it further resolved that a copy of this resolution be circulated to FONOM and NOMA and their respective members for their support; and

Further that a copy of this resolution be circulated to the municipalities of Timmins, Kirkland Lake, and Red Lake, as they have been collaborators in this effort.



| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |
|------------------------------------|-----------------|-----------------|
| RECORDED VOTE: | YES | NO |
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystal Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION



Moved By: _____
Seconded By: _____

DATE: May 8, 2024
Resolution No. 24-116

Whereas that the Council of the Corporation of the Township of Dubreuilville hereby wishes to cancel the regular municipal council meeting set for May 22, 2024.

✓

| Carried | Defeated | Deferred |
|---------|----------|----------|
|---------|----------|----------|

| RECORDED VOTE: | YES | NO |
|------------------------------|-------|-------|
| Councillor H el ene Perth | _____ | _____ |
| Councillor Luc L evesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystel L evesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:

COUNCIL RESOLUTION



Moved By: Helene
Seconded By: Krystel

DATE: May 8, 2024
Resolution No. 24-117

Whereas that By-Law No. 2024-23, being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 8, 2024, be adopted as presented.

✓

| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |
|----------------|-----------------|-----------------|
|----------------|-----------------|-----------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-----|-----|
| Councillor Hélène Perth | ___ | ___ |
| Councillor Luc Lévesque | ___ | ___ |
| Councillor Julila Hemphill | ___ | ___ |
| Councillor Krystel Lévesque | ___ | ___ |
| Mayor Beverly Nantel | ___ | ___ |

Declaration of Pecuniary Interest and General Nature Thereof:



By-Law No. 2024-23

Being a By-law to confirm the proceedings of the Council of the Corporation of the Township of Dubreuilville at its regular meeting held on May 8, 2024.

WHEREAS Section 9 of the Municipal Act, 2001, S.O. 2001, Chapter 25, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS Section 5(1) of the Municipal Act, 2001, S.O. 2001, Chapter 25, provides that the powers of a municipal corporation are to be exercised by its Council; and

WHEREAS Section 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law; and

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Dubreuilville at the May 8, 2024, meeting be confirmed and adopted through a confirmatory by-law;

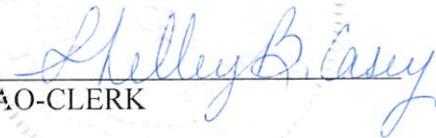
NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

1. The actions of the Council of the Corporation of the Township of Dubreuilville in respect of each recommendation and in respect of each motion and resolution passed, and other action taken by Council at the May 8, 2024, meeting is hereby adopted, ratified, and confirmed as if all such proceedings were expressly embodied in this By-Law.
2. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above-mentioned minutes or with respect to the exercise of any powers by the Council in the above-mentioned minutes, then this by-law shall be deemed for all purposes to be the by-law required for approving and authorizing and taking of any action authorized therein or thereby, or required for the exercise of any powers therein by the Council.
3. That the Mayor and the CAO-Clerk of the Corporation of the Township of Dubreuilville are hereby authorized and directed to do all things necessary to give effect to the said action of the Council or to obtain approvals where required and, except where otherwise provided, the Mayor and the CAO-Clerk are hereby directed to execute all documents necessary on behalf of the Corporation of the Township of Dubreuilville and to affix the Corporate Seal thereto.

4. That this By-law shall come into force and take effect upon the passing thereof.

READ a first, second and third time and be finally passed this 8th day of May 2024.


MAYOR


CAO-CLERK



By-Law No. 2024-24

***Being a By-law to amend By-Law No.
2021-11, being a By-law law to establish user
fees and charges administered by the
Corporation of the Township of Dubreuilville***

WHEREAS Section 5 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, provides that the powers of a municipal corporation are to be exercised by its Council; and

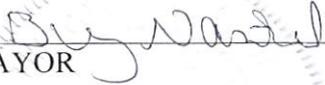
WHEREAS Section 5 (3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law; and

WHEREAS an amendment is deemed to be necessary to add and change new user fees to By-Law No. 2021-11;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Dubreuilville enacts the following as a By-Law:

1. That the Mayor and the CAO-Clerk are hereby authorized to execute an amendment to the original User Fee By-Law in accordance with Schedule "A" attached to this By-Law on behalf of the Corporation of the Township of Dubreuilville.
2. That this By-Law shall come into force and take effect as of May 8th, 2024.

READ a first, second and third time and be finally passed this 8th day of May, 2024.


MAYOR


CAO-CLERK

Schedule “A”

USER FEES AMOUNT USER FEE BY-LAW 2021-11

Commissioner Services

| Fee Detail | Unit | Price | HST | Total Price |
|--|------|-------|------|-------------|
| 1.5.1 Document Certification | Each | 8.85 | 1.15 | 10.00 |
| 1.5.2 Document Certification Non-Resident | Each | 22.12 | 2.88 | 25.00 |

Water & Wastewater

| Fee Detail | Unit | Price | HST | Total Price |
|------------------|-----------|-------|-----|-------------|
| 8.1.7 Bulk Water | Per Litre | 0.05 | | |

COUNCIL RESOLUTION



Moved By: Krystal
Seconded By: Helene

DATE: May 8, 2024
Resolution No. 24-119

Whereas that By-Law No. 2024-25, being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2024, be adopted as presented.

✓

| | | |
|----------------------|-----------------------|-----------------------|
| <hr/> Carried | <hr/> Defeated | <hr/> Deferred |
|----------------------|-----------------------|-----------------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-------|-------|
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystal Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:



By-Law No. 2024-25

Being a By-law to adopt the estimates of all sums required and to fix rates of taxation for the year 2024.

WHEREAS pursuant to the *Municipal Act, 2001*, Section 290, the Corporation of the Township of Dubreuilville has prepared estimates of all sums required for the purpose of the Corporation for the year 2024;

AND WHEREAS Council has by By-Law No. 2024-25 provided a levy to be made before the adoption of the estimates for 2024;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, and Ontario Regulation 400/98 made and most recently revised under that Act;

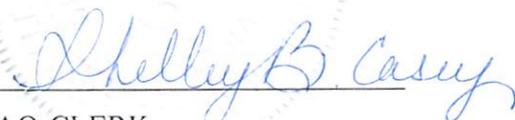
NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That subject to taxes levied pursuant to provisions of By-Law No. 2024-25, the levy shall include the estimates of all sums required during the year 2024 for the purposes of the municipality and are hereby adopted as shown on Schedule "A" attached hereto and forming part of this by-law.
2. That subject to taxes levied pursuant to provisions of By-Law No. 2024-25, amounts shall also be levied in accordance with the tax rates for school purposes as Regulated for the 2024 taxation year and shown in Schedule "A".
3. That subject to the provisions of By-Law No. 2024-25 the said taxes and rates shall be considered to have been imposed and have become due and payable on and from the 1st day of January 2024, and shall be payable to the office of the Treasurer.

4. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
5. The said taxes shall be paid in two instalments one half ($\frac{1}{2}$) payable on August 30st, 2024, and the other one half ($\frac{1}{2}$) payable October 31st, 2024.
6. That there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act, 2001*. The penalty shall be one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above.
7. That there shall be levied an interest charge pursuant to Section 345(3) of the *Municipal Act, 2001* of one and one-quarter percent (1.25%) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one-quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid.
8. That the Treasurer be empowered to accept part payment from time to time on account of any taxes due.
9. That this by-law shall come into force and take effect on the date of its passing.

READ a first, second and third time and be finally passed this 8th day of May 2024.


MAYOR


CAO-CLERK

Schedule "A" / By-Law 2024-25

2024 Municipal General Levy Rates and Levy Estimate and Provincial Education Tax Summary

(See 2024 Budget attached)

| Realty Tax Class | RTC RTQ | 2024 CVA | Ratio | Municipal Levy | | Education Levy | |
|-------------------------------|----------------|-------------------|--------------|-----------------------|-----------------------|-----------------------|---------------------|
| | | | | Rate | Levy | Rate | Levy |
| <i>Taxable</i> | | | | | | | |
| Residential | RT | 31,329,500 | 1.000000 | 0.03324624 | \$1,041,588.08 | 0.00153000 | \$47,934.14 |
| New Multi-Residential | NT | 189,000 | 1.000000 | 0.03324624 | \$6,283.54 | 0.00153000 | \$289.17 |
| Multi-Residential | MT | 194,000 | 1.383071 | 0.04598191 | \$8,920.49 | 0.00153000 | \$296.82 |
| Commercial | CT | 6,484,900 | 1.570000 | 0.05219660 | \$338,489.73 | 0.00880000 | \$57,067.12 |
| | CU | 8,900 | 1.570000 | 0.05219660 | \$464.55 | 0.00880000 | \$78.32 |
| | CX | 581,900 | 1.570000 | 0.05219660 | \$30,373.20 | 0.00880000 | \$5,120.72 |
| | GT | 214,100 | 1.570000 | 0.05219660 | \$11,175.29 | 0.00880000 | \$1,884.08 |
| Industrial Residual | IT | 52,300 | 2.217259 | 0.07371552 | \$3,855.32 | 0.00880000 | \$460.24 |
| | IX | 71,500 | 2.217259 | 0.07371552 | \$5,270.66 | 0.00880000 | \$629.20 |
| Sub-Total Taxable | | 39,126,100 | | | \$1,446,420.86 | | \$113,759.81 |
| <i>Payment in Lieu</i> | | | | | | | |
| Residential | RP | 154,600 | 1.000000 | 0.03324624 | \$5,139.87 | 0.00153000 | \$236.54 |
| Commercial | CF | 167,700 | 1.570000 | 0.05219660 | \$8,753.37 | 0.00980000 | \$1,643.46 |
| | CP | 80,500 | 1.570000 | 0.05219660 | \$4,201.83 | 0.00880000 | \$708.40 |
| Industrial Residual | IP | 46,000 | 2.217259 | 0.07371552 | \$3,390.91 | 0.00880000 | \$404.80 |
| | IR | 2,900 | 2.217259 | 0.07371552 | \$213.78 | 0.00880000 | \$25.52 |
| Sub-Total PIL | | 451,700 | | | \$21,699.76 | | \$3,018.72 |
| Total (Tax + PIL) | | 39,577,800 | | | \$1,468,120.62 | | \$116,778.53 |

Budget 2024 - By-Law 2024-25**Account Code****2024
budget**

| | | |
|--------------------------|---|-----------------------|
| 1-3-1000-1000 | TAXATION - CX | (1,468,121) |
| 1-3-1000-1001 | TAXATION - RT | |
| 1-3-1000-1002 | TAXATION - MT | |
| 1-3-1000-1003 | TAXATION - NT | |
| 1-3-1000-1004 | TAXATION - CT | |
| 1-3-1000-1006 | TAXATION - IT | |
| 1-3-1000-1007 | TAXATION - IX | |
| 1-3-1000-1008 | TAXATION - LT | |
| 1-3-1000-1009 | TAXATION - LU | |
| 1-3-1000-1020 | TAX SUP - PILS | |
| 1-3-1000-1021 | TAX SUP - RT | |
| 1-3-1000-1024 | TAX SUP CT | |
| 1-3-1000-1025 | TAX SUP CX | |
| 1-3-1000-1030 | TAXATION - PILS CP | (11,000.00) |
| 1-3-1000-1031 | TAXATION - PILS IP | |
| 1-3-1000-1032 | TAXATION - PILS RP | |
| 1-3-1000-1040 | TAXATION - ROW WT | (4,000.00) |
| 1-3-1000-1050 | TAXATION - Interim Billing | |
| 1-3-1000-5830 | TAXATION - Interest on Taxes / Penalties | (15,000.00) |
| Revenue Sub-Total | | (1,498,121.00) |
| Department Total | | (1,498,121.00) |
| 1-3-1500-5000 | Admin - Funding - Provincial Government | (292,900.00) |
| 1-3-1500-5000 | Admin - Funding - Provincial Government | (260,091.00) |
| 1-3-1500-5010 | Admin - Funding - Federal Government | |
| 1-3-1500-5020 | Admin - Funding - Others | (37,000.00) |
| 1-3-1500-5040 | Admin - Misc. Other | (20,000.00) |
| 1-3-1500-5110 | Admin - User Fees Tax Certifi. & Insp. | (2,500.00) |
| 1-3-1500-5120 | Admin - User Fees Others | (1,500.00) |
| 1-3-1500-5300 | Admin - Licences Lottery | (300.00) |
| 1-3-1500-5520 | Admin - Rental Other | (500.00) |
| 1-3-1500-5540 | Admin - Marriage | (1,250.00) |
| 1-3-1500-5840 | Admin - Interest NSF Charges | |
| 1-3-1500-5850 | Admin - Interest Late Payment Invoices | (20,000.00) |
| 1-3-1500-5930 | Admin - Misc. Copies & Fax | (700.00) |
| 1-3-1500-5940 | Admin - Non Inventory Supplies Sold | |
| 1-3-1500-5950 | Admin - Misc. Service Ontario Commission | (15,000.00) |
| 1-3-1500-5970 | Admin - Misc Prev. Yr Surplus | (58,000.00) |
| 1-3-1500-5980 | Admin - Misc. Res. to Revenues | 560,454.00 |
| 1-3-1500-6080 | Admin - Misc. Sales MTO Books | (70.00) |
| Revenue Sub-Total | | (149,357.00) |
| 1-4-1500-1005 | Cash Short / Over Penny Rounding | |
| 1-4-1500-7010 | Admin - Travelling / Training Development | 12,000.00 |
| 1-4-1500-7020 | Admin - Subscription Association | 3,000.00 |
| 1-4-1500-7030 | Admin - Subscription Publication | |
| 1-4-1500-7050 | Admin - Subscription Domain Name | |
| 1-4-1500-7070 | Admin - Subscription Radio License | |
| 1-4-1500-7200 | Admin - Payroll Salaries | 430,000.00 |
| 1-4-1500-7201 | Admin - Working Fund | |
| 1-4-1500-7220 | Admin - Benefits C.P.P. | 21,000.00 |
| 1-4-1500-7230 | Admin - Benefits E.I. | 8,100.00 |
| 1-4-1500-7240 | Admin - Benefits E.H.T. | 8,400.00 |
| 1-4-1500-7250 | Admin - Benefits WSIB General | 14,000.00 |
| 1-4-1500-7270 | Admin - Benefits Pension Plan | 45,000.00 |
| 1-4-1500-7300 | Admin - Employee Contract Medical Plan | 47,500.00 |

Account Code

| | | 2024 budget |
|---------------------------|--|------------------------|
| 1-4-1500-7310 | Admin - Employee Contract Visioncare | 2,000.00 |
| 1-4-1500-7350 | Admin - Employee Contract Services | |
| 1-4-1500-7400 | Admin - Insurance Building / Contents | |
| 1-4-1500-7410 | Admin - Insurance Liability | 6,700.00 |
| 1-4-1500-7420 | Admin - Insurance Vehicules | 950.00 |
| 1-4-1500-7430 | Admin - Insurance Life | |
| 1-4-1500-7500 | Admin - Supplies Office | 4,500.00 |
| 1-4-1500-7510 | Admin - Supplies Printing | 2,000.00 |
| 1-4-1500-7520 | Admin - Supplies Operations | 3,500.00 |
| 1-4-1500-7530 | Admin - Supplies Coffee | 400.00 |
| 1-4-1500-7570 | Admin - Supplies P/R | 2,000.00 |
| 1-4-1500-7580 | Admin - Supplies Postage | 3,000.00 |
| 1-4-1500-7620 | Admin - Supplies Health & Safety | 500.00 |
| 1-4-1500-7630 | Admin - Supplies Others | 4,000.00 |
| 1-4-1500-7640 | Admin - Supplies Wedding Ceremony | 800.00 |
| 1-4-1500-7700 | Admin - Advertizing News Paper | |
| 1-4-1500-7710 | Admin - Advertizing Television | |
| 1-4-1500-7720 | Admin - Advertizing Others | |
| 1-4-1500-7740 | Admin - Buying Equipment CPU/Upgrade | 17,500.00 |
| 1-4-1500-7750 | Admin - Buying Equipment CPU Lease | |
| 1-4-1500-7760 | Admin - Buying Equipment | 4,500.00 |
| 1-4-1500-7800 | Admin - Phone General | 4,000.00 |
| 1-4-1500-7820 | Admin - Phone Fax | 250.00 |
| 1-4-1500-7830 | Admin - Phone Modem Line | |
| 1-4-1500-7840 | Admin - Broadband | 70,000.00 |
| 1-4-1500-7870 | Admin - Phone Conferencing | 300.00 |
| 1-4-1500-7880 | Admin - Phone Cellular | 2,460.00 |
| 1-4-1500-7890 | Admin - Phone Voice Mail | |
| 1-4-1500-7920 | Admin - Maintenance Contract CPU | 60,000.00 |
| 1-4-1500-7930 | Admin - Maintenance Contract Copiers | 4,500.00 |
| 1-4-1500-7950 | Admin - Maintenance Outside Force | 38,000.00 |
| 1-4-1500-8000 | Admin - Misc. Service Auditors | 31,000.00 |
| 1-4-1500-8010 | Admin - Misc. Service Courier | 150.00 |
| 1-4-1500-8020 | Admin - Misc. Service Lawyer | 36,000.00 |
| 1-4-1500-8040 | Admin - Misc. Service Water/Sewer | |
| 1-4-1500-8120 | Admin - Misc. Service Prof. Advice | 10,000.00 |
| 1-4-1500-8130 | Admin - Misc. Service Others | 32,500.00 |
| 1-4-1500-8210 | Admin - Rentals Equipments | |
| 1-4-1500-8300 | Admin - Misc. Deficit Previous Year | |
| 1-4-1500-8310 | Admin - Misc. Tax Own Properties | |
| 1-4-1500-8320 | Admin - Misc. Provision Reserves | 3,000.00 |
| 1-4-1500-8340 | Admin - Misc. Bank Charges | 10,000.00 |
| 1-4-1500-8350 | Admin - Misc. Capping Tax Cancel | |
| 1-4-1500-8360 | Admin - Misc. Vacancy Rebates Tax Cancel | |
| 1-4-1500-8370 | Admin - Misc. Tax Cancellations | |
| 1-4-1500-8390 | Admin - Misc. Tax Cancellations Schools | |
| 1-4-1500-8410 | Admin - Misc. Donation | 1,000.00 |
| 1-4-1500-8410 | Admin - Misc. Special Request | |
| 1-4-1500-8420 | Admin - Misc. Others | 1,000.00 |
| 1-4-1500-8430 | Admin - CIPEG Program | 77,500.00 |
| 1-4-1500-8500 | Admin - Capital Project Misc. | |
| 1-4-1500-8720 | Admin - Cost of Good Sold | |
| 1-4-1500-8740 | Admin - Purchases MTO Books | 250.00 |
| 1-4-1500-9000 | Admin - Amortization Expenses | |
| Expenses Sub-Total | | 1,023,260.00 |
| Department Total | | 873,903.00 |
| 1-3-1510-5020 | Council - Funding - Others | |
| 1-3-1510-5040 | Council - Misc. Others | |

| <u>Account Code</u> | | <u>2024 budget</u> |
|---------------------------|---|------------------------|
| 1-3-1510-5970 | Council - Misc. Prev. Yr. Surplus | |
| 1-3-1510-5980 | Council - Misc. Reserves to Revenues | |
| Revenue Sub-Total | | - |
| 1-4-1510-7010 | Council - Travelling Training / Develop. | 1,000.00 |
| 1-4-1510-7200 | Council - Payroll Salaries | 40,000.00 |
| 1-4-1510-7200 | Council - Per Diem | |
| 1-4-1510-7220 | Council - Benefits C.P.P. | 2,000.00 |
| 1-4-1510-7230 | Council - Benefits E.I. | 930.00 |
| 1-4-1510-7240 | Council - Benefits E.H.T. | 800.00 |
| 1-4-1510-7430 | Council - Insurance Life | 500.00 |
| 1-4-1510-7520 | Council - Supplies Operations | |
| 1-4-1510-7570 | Council - Supplies P/R | 3,000.00 |
| 1-4-1510-7590 | Council - Supplies Elections | |
| 1-4-1510-7720 | Council - Advertising Others | |
| 1-4-1510-8010 | Council - Misc. Service Courier | |
| 1-4-1510-8130 | Council - Misc. Service Others | |
| 1-4-1510-8320 | Council - Misc. Provision Reserves | 1,000.00 |
| 1-4-1510-8410 | Council - Donation | 1,018.00 |
| 1-4-1510-8420 | Council - Misc. Other | 2,500.00 |
| Expenses Sub-Total | | 52,748.00 |
| Department Total | | 52,748.00 |
| 1-3-1520-5020 | Mayor - Funding - Others | |
| 1-3-1520-5040 | Mayor - Misc. Others | |
| 1-3-1520-5970 | Mayor - Misc. Previous Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-1520-7010 | Mayor - Travelling Training/Development | 7,000.00 |
| 1-4-1520-7880 | Mayor - Phone Cellular | 780.00 |
| 1-4-1520-8130 | Mayor - Service Others | |
| 1-4-1520-8210 | Mayor - Rentals Equipments | |
| Expenses Sub-Total | | 7,780.00 |
| Department Total | | 7,780.00 |
| 1-3-1530-5970 | Hemphill - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-1530-7010 | Hemphill - Travelling Training/Development | 1,000.00 |
| 1-4-1530-7880 | Hemphill - Phone Cellular | 300.00 |
| Expenses Sub-Total | | 1,300.00 |
| Department Total | | 1,300.00 |
| 1-3-1540-5970 | Levesque Luc- Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-1540-7010 | Levesque Luc- Travelling Training/Development | 500.00 |
| 1-4-1540-7880 | Levesque Luc- Phone Cellular | 300.00 |
| Expenses Sub-Total | | 800.00 |
| Department Total | | 800.00 |
| 1-3-1550-5970 | Lévesque K- Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-1550-7010 | Lévesque K- Travelling Training/Develop. | 500.00 |
| 1-4-1550-7880 | Lévesque K- Phone Cellular | 300.00 |
| Expenses Sub-Total | | 800.00 |

| <u>Account Code</u> | <u>2024 budget</u> |
|--|------------------------|
| Department Total | 800.00 |
| 1-3-1560-5970 Perth - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | - |
| 1-4-1560-7010 Perth - Travelling Training/Develop. | 500.00 |
| 1-4-1560-7880 Perth - Phone Cellular | 300.00 |
| Expenses Sub-Total | 800.00 |
| Department Total | 800.00 |
| 1-3-1570-5000 Complexe - Funding - Provincial Government | (53,000.00) |
| 1-3-1570-5010 Complexe -Funding - Federal Government | |
| 1-3-1570-5020 Complexe - Funding - Others | |
| 1-3-1570-5040 Complexe - Misc. Others | |
| 1-3-1570-5410 Complexe - Rental Halls | (8,000.00) |
| 1-3-1570-5430 Complexe - Rental Bank Machine | (10,000.00) |
| 1-3-1570-5440 Complexe - Rental Offices | (3,000.00) |
| 1-3-1570-5520 Complexe - Rental Others | (600.00) |
| 1-3-1570-5970 Complexe - Misc. Prev. Yr. Surplus | (15,000.00) |
| 1-3-1570-5990 Complexe - Misc. Capital Fund to Revenues | |
| 1-3-1570-6010 Complexe - Misc. Une. Fund. Res. to Rev. | |
| Revenue Sub-Total | (89,600.00) |
| 1-4-1570-7090 Complexe - Subscription Permits/Licenses | 260.00 |
| 1-4-1570-7200 Complexe - Payroll Salaries | 12,500.00 |
| 1-4-1570-7220 Complexe - C.P.P. | 530.00 |
| 1-4-1570-7230 Complexe - E.I. | 290.00 |
| 1-4-1570-7240 Complexe - E.H.T. | 245.00 |
| 1-4-1570-7250 Complexe - WSIB General | 405.00 |
| 1-4-1570-7400 Complexe - Insurance Building / Contents | 6,000.00 |
| 1-4-1570-7520 Complexe - Supplies Operations | 7,000.00 |
| 1-4-1570-7570 Complexe - Supplies P/R | |
| 1-4-1570-7610 Complexe - Supplies Gas/Diesel | |
| 1-4-1570-7620 Complexe - Supplies Health & Safety | 500.00 |
| 1-4-1570-7630 Complexe - Supplies Others | 13,000.00 |
| 1-4-1570-7760 Complexe - Buying Equipment | 11,000.00 |
| 1-4-1570-7900 Complexe - Maintenance Contract Elevator | 2,500.00 |
| 1-4-1570-7950 Complexe - Maintenance Outside Force | 75,000.00 |
| 1-4-1570-8030 Complexe - Misc. Service Hydro | 19,500.00 |
| 1-4-1570-8040 Complexe - Misc. Service Water/Sewer | 1,950.00 |
| 1-4-1570-8120 Complexe - Misc. Service Professionnal A | |
| 1-4-1570-8130 Complexe - Misc. Service Others | 1,500.00 |
| 1-4-1570-8160 Complexe - Misc. Service Backhoe with Op | |
| 1-4-1570-8210 Complexe - Rentals Equipments | |
| 1-4-1570-8310 Complexe - Misc. Tax Own Properties | 1,500.00 |
| 1-4-1570-8420 Complexe - Misc. Others | 34,537.00 |
| 1-4-1570-8500 Complexe - Capital Project Misc. | |
| 1-4-1570-9000 Complexe - Amortization Expenses | |
| Expenses Sub-Total | 188,217.00 |
| Department Total | 98,617.00 |
| 1-3-2000-5020 School Crossing - Funding Others | |
| 1-3-2000-5970 School Crossing - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | - |

| <u>Account Code</u> | | 2024 Budget |
|---------------------|---|------------------------|
| 1-4-2000-7010 | School Crossing - Travelling Training/Devel. | |
| 1-4-2000-7200 | School Crossing - Payroll Salaries | 10,000.00 |
| 1-4-2000-7220 | School Crossing - Benefits C.P.P. | 335.00 |
| 1-4-2000-7230 | School Crossing - Benefits E.I. | 215.00 |
| 1-4-2000-7240 | School Crossing - Benefits E.H.T. | 180.00 |
| 1-4-2000-7250 | School Crossing - Benefits WSIB General | 300.00 |
| 1-4-2000-7430 | School Crossing - Insurance Life | |
| 1-4-2000-7520 | School Crossing - Supplies Operations | 1,200.00 |
| 1-4-2000-7580 | School Crossing - Supplies Postage | |
| | Expenses Sub-Total | 12,230.00 |
| | Department Total | 12,230.00 |
| 1-3-2100-5970 | Emergency Awareness - Misc. Prev. Yr. Surplus | |
| | Revenue Sub-Total | - |
| 1-4-2100-7010 | Emergency Aware - Travelling Train./Dev. | 2,000.00 |
| 1-4-2100-7570 | Emergency Aware - Supplies P/R | |
| 1-4-2100-7950 | Emergency Aware - Maintenance Outside Force | |
| | Expenses Sub-Total | 2,000.00 |
| | Department Total | 2,000.00 |
| 1-3-2200-5040 | Fire Depart - Misc. Other | |
| 1-3-2200-5050 | Fire Depart - Fire Call Reimbursement | |
| 1-3-2200-5060 | Fire Depart - Annual Mines Agreement | (20,000.00) |
| 1-3-2200-5100 | Fire Depart - User Fees Services | (5,531.00) |
| 1-3-2200-5320 | Fire Depart - Permits Fire | (600.00) |
| 1-3-2200-5520 | Fire Depart - Renting Others | |
| 1-3-2200-5970 | Fire Depart - Misc. Prev. Yr. Surplus | (19,000.00) |
| 1-3-2200-5980 | Fire Depart - Misc. Reserves to Revenues | |
| 1-3-2200-6050 | Fire Depart - Misc. Sales Fire Dept. | |
| | Revenue Sub-Total | (45,131.00) |
| 1-4-2200-7010 | Fire Depart - Travelling Training/Dev. | 30,000.00 |
| 1-4-2200-7020 | Fire Depart - Subscription Association | 1,300.00 |
| 1-4-2200-7030 | Fire Depart - Subscription Publication | |
| 1-4-2200-7070 | Fire Depart - Subscription Radio License | 620.00 |
| 1-4-2200-7100 | Fire Depart - Subscription Fire Protect | 800.00 |
| 1-4-2200-7220 | Fire Depart - Benefits C.P.P. | 650.00 |
| 1-4-2200-7230 | Fire Depart - Benefits E.I. | 300.00 |
| 1-4-2200-7240 | Fire Depart - Benefits E.H.T. | 600.00 |
| 1-4-2200-7250 | Fire Depart - Benefits WSIB General | 6,200.00 |
| 1-4-2200-7400 | Fire Depart - Insurance Building / Contents | 400.00 |
| 1-4-2200-7410 | Fire Depart - Insurance Liability | 3,400.00 |
| 1-4-2200-7430 | Fire Depart - Insurance Life | 1,700.00 |
| 1-4-2200-7500 | Fire Depart - Supplies Office | 1,000.00 |
| 1-4-2200-7510 | Fire Depart - Supplies Printing | |
| 1-4-2200-7520 | Fire Depart - Supplies Operations | 2,000.00 |
| 1-4-2200-7570 | Fire Depart - Supplies P/R | 500.00 |
| 1-4-2200-7580 | Fire Depart - Supplies Postage | |
| 1-4-2200-7620 | Fire Depart - Supplies Health & Safety | 750.00 |
| 1-4-2200-7710 | Fire Depart - Advertizing Television | |
| 1-4-2200-7720 | Fire Depart - Advertizing Others | |
| 1-4-2200-7740 | Fire Depart - Buying Equipment CPU/Upgra | 500.00 |
| 1-4-2200-7760 | Fire Depart - Buying Equipment | 70,000.00 |
| 1-4-2200-7800 | Fire Depart - Phone General | 500.00 |
| 1-4-2200-7860 | Fire Depart - Phone Emergency Line | 1,100.00 |
| 1-4-2200-7890 | Fire Depart - Phone Voice Mail | |

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|---------------------|--|------------------------|
| 1-4-2200-7950 | Fire Depart - Maintenance Outside Force | |
| 1-4-2200-8010 | Fire Depart - Misc. Service Courier | |
| 1-4-2200-8020 | Fire Depart - Misc. Service Lawyer | |
| 1-4-2200-8030 | Fire Depart - Misc. Service Hydro | |
| 1-4-2200-8060 | Fire Depart - Misc. Service Safety Tests | 2,000.00 |
| 1-4-2200-8110 | Fire Depart - Misc. Service Dispatch | 2,100.00 |
| 1-4-2200-8130 | Fire Depart - Misc. Service Others | 10,000.00 |
| 1-4-2200-8320 | Fire Depart - Misc. Provision Reserves | |
| 1-4-2200-8420 | Fire Depart - Misc. Others | 500.00 |
| 1-4-2200-8500 | Fire Depart - Capital Project Misc. | |
| 1-4-2200-8530 | Fire Depart - Capital Fund Payment | |
| 1-4-2200-9000 | Fire Depart - Amortization Expenses | |
| | Expenses Sub-Total | 136,920.00 |
| | Department Total | 91,789.00 |
| 1-3-2210-5970 | Fire Chief - Misc. Prev. Yr. Surplus | (1,000.00) |
| | Revenue Sub-Total | (1,000.00) |
| 1-4-2210-7010 | Fire Chief - Travelling Training/Dev. | 1,000.00 |
| 1-4-2210-7200 | Fire Chief - Payroll Salaries | 12,500.00 |
| 1-4-2210-7880 | Fire Chief - Phone Cellular | 420.00 |
| | Expenses Sub-Total | 13,920.00 |
| | Department Total | 12,920.00 |
| 1-4-2220-7200 | Deputy-Chief - Payroll Salaries | 2,000.00 |
| | Expenses Sub-Total | 2,000.00 |
| | Department Total | 2,000.00 |
| 1-4-2230-7200 | Captains - Payroll Salaries | 4,400.00 |
| | Expenses Sub-Total | 4,400.00 |
| | Department Total | 4,400.00 |
| 1-4-2240-7200 | Firemen - Payroll Salaries | 15,000.00 |
| | Expenses Sub-Total | 15,000.00 |
| | Department Total | 15,000.00 |
| 1-3-2250-5980 | Fire Hall - Misc. Prev. Yr. Surplus | |
| | Revenue Sub-Total | - |
| 1-4-2250-7200 | Fire Hall - Payroll Salaries | |
| 1-4-2250-7400 | Fire Hall - Insurance Building / Content | 1,200.00 |
| 1-4-2250-7500 | Fire Hall - Supplies Office | |
| 1-4-2250-7520 | Fire Hall - Supplies Operations | 500.00 |
| 1-4-2250-7600 | Fire Hall - Supplies Fuel/Heat | |
| 1-4-2250-7610 | Fire Hall - Supplies Gas/Diesel | |
| 1-4-2250-7620 | Fire Hall - Supplies Health & Safety | 200.00 |
| 1-4-2250-7630 | Fire Hall - Supplies Others | |
| 1-4-2250-7720 | Fire Hall - Advertizing Others | |
| 1-4-2250-7760 | Fire Hall - Buying Equipment | 1,500.00 |
| 1-4-2250-7950 | Fire Hall - Maintenance Outside Force | 16,000.00 |
| 1-4-2250-8010 | Fire Hall - Misc. Service Courier | |
| 1-4-2250-8030 | Fire Hall - Misc. Service Hydro | 19,100.00 |
| 1-4-2250-8160 | Fire Hall - Misc. Service Backhoe & Op | |
| 1-4-2250-8210 | Fire Hall - Rentals Equipments | |
| 1-4-2250-9000 | Fire Hall - Amortization Expenses | |

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|---------------------------|---|------------------------|
| Expenses Sub-Total | | 38,500.00 |
| Department Total | | 38,500.00 |
| 1-3-2400-5110 | C.B.O. - User Fees Tax Certif. & Inspec. | |
| 1-3-2400-5340 | C.B.O. - Permits Building | (20,000.00) |
| 1-3-2400-6015 | C.B.O. - Misc.Prev.Commitments to Rev. | |
| Revenue Sub-Total | | (20,000.00) |
| 1-4-2400-7070 | C.B.O. - Subscription Radio License | |
| 1-4-2400-7500 | C.B.O. - Supplies Office | |
| 1-4-2400-7520 | C.B.O. - Supplies Operations | 50.00 |
| 1-4-2400-7710 | C.B.O. - Advertizing Television | |
| 1-4-2400-7740 | C.B.O. - Buying Equipment CPU/Upgrade | |
| 1-4-2400-7800 | C.B.O. - Phone General | |
| 1-4-2400-7890 | C.B.O. - Phone Voice Mail | |
| 1-4-2400-8010 | C.B.O. - Misc. Service Courier | |
| 1-4-2400-8130 | C.B.O. - Misc. Service Others | 10,176.00 |
| Expenses Sub-Total | | 10,226.00 |
| Department Total | | (9,774.00) |
| 1-3-2500-5510 | Fire Vehicles - Rental Equipment | |
| 1-3-2500-5970 | Fire Vehicles - Prev. Yr. Surplus | (4,100.00) |
| 1-3-2500-5980 | Fire Vehicles - Misc. Res. To Revenue | |
| Revenue Sub-Total | | (4,100.00) |
| 1-4-2500-7070 | Fire Vehicles - Subscription Radio Lic | |
| 1-4-2500-7200 | Fire Vehicles - Payroll | |
| 1-4-2500-7420 | Fire Vehicles - Insurance Vehicules | 3,500.00 |
| 1-4-2500-7520 | Fire Vehicles - Supplies Operations | 1,500.00 |
| 1-4-2500-7610 | Fire Vehicles - Supplies Gas/Diesel | 750.00 |
| 1-4-2500-7720 | Fire Vehicles - Advertizing Others | |
| 1-4-2500-7950 | Fire Vehicles - Maintenance Outside Force | 1,000.00 |
| 1-4-2500-8060 | Fire Vehicles - Misc. Service Safety Test | 1,100.00 |
| 1-4-2500-8130 | Fire Vehicles - Misc. Service Others | 2,000.00 |
| 1-4-2500-8320 | Fire Vehicles - Misc. Provision Reserve | 10,000.00 |
| 1-4-2500-8530 | Fire Vehicles - Capital Fund Payment | |
| 1-4-2500-9000 | Fire Vehicles - Amortization Expenses | |
| Expenses Sub-Total | | 19,850.00 |
| Department Total | | 15,750.00 |
| 1-3-2600-5115 | By-Law Enforce - Penalty Notice | (375.00) |
| 1-3-2600-5310 | By-Law Enforce - Hens Licenses | (220.00) |
| 1-3-2600-5330 | By-Law Enforce - Licences Business | (1,300.00) |
| 1-3-2600-5970 | By-Law Enforce - Misc. Prev. Yr. Surplus | (10,000.00) |
| Revenue Sub-Total | | (11,895.00) |
| 1-4-2600-7010 | By-Law Enforce - Travelling Training/Dev | 10,000.00 |
| 1-4-2600-7020 | By-Law Enforce - Subscription Association | 300.00 |
| 1-4-2600-7200 | By-Law Enforce - Payroll Salaries | 75,000.00 |
| 1-4-2600-7220 | By-Law Enforce - Benefits - C.P.P. | 4,100.00 |
| 1-4-2600-7230 | By-Law Enforce - Benefits - E.I. | 1,500.00 |
| 1-4-2600-7240 | By-Law Enforce - Benefits - E.H.T. | 1,500.00 |
| 1-4-2600-7250 | By-Law Enforce - WSIB General | 2,500.00 |
| 1-4-2600-7270 | By-Law Enforce - Pension Plan | 8,000.00 |
| 1-4-2600-7300 | By-Law Enforce - Medical Plan | 8,300.00 |
| 1-4-2600-7310 | By-Law Enforce - Visioncare | 400.00 |
| 1-4-2600-7330 | By-Law Enforce - Footwear | 200.00 |
| 1-4-2600-7500 | By-Law Enforce - Office Supplies | 500.00 |
| 1-4-2600-7520 | By-Law Enforce - Supplies Operation | 5,500.00 |

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|---------------------------|---|------------------------|
| 1-4-2600-7570 | By-Law Enforce - Supplies P/R | 250.00 |
| 1-4-2600-7580 | By-Law Enforce - Supplies Postage | 150.00 |
| 1-4-2600-7740 | By-Law Enforce - Buying Equipment CPU/Upgrade | 1,000.00 |
| 1-4-2600-7800 | By-Law Enforce - Phone General | 250.00 |
| 1-4-2600-7880 | By-Law Enforce - Phone Cellular | 540.00 |
| 1-4-2600-8020 | By-Law Enforce - Misc. Service Lawyer | 200.00 |
| 1-4-2600-8130 | By-Law Enforce - Misc. Service Others | |
| Expenses Sub-Total | | 120,190.00 |
| Department Total | | 108,295.00 |
| 1-3-2700-5000 | Animal Control - Funding - Prov. Govern. | |
| 1-3-2700-5310 | Animal Control - Licences Dog | |
| Revenue Sub-Total | | - |
| Department Total | | - |
| 1-3-2800-5000 | Police Station - Funding - Prov. Govern. | |
| 1-3-2800-5020 | Police Station - Funding - Others | |
| 1-3-2800-5040 | Police Station - Misc. Others | (2,210.00) |
| Revenue Sub-Total | | (2,210.00) |
| 1-4-2800-7200 | Police Station - Payroll Salaries | |
| 1-4-2800-7400 | Police Station - Insurance Building /Con | 350.00 |
| 1-4-2800-7410 | Police Station - Insurance Liability | 300.00 |
| 1-4-2800-7520 | Police Station - Supplies Operations | |
| 1-4-2800-7950 | Police Station - Maintenance Outside For | |
| 1-4-2800-8030 | Police Station - Misc. Service Hydro | 2,200.00 |
| 1-4-2800-8040 | Police Station - Misc. Service Water/Se | 967.00 |
| 1-4-2800-8130 | Police Station - Misc. Service Others | 103,812.00 |
| Expenses Sub-Total | | 107,629.00 |
| Department Total | | 105,419.00 |
| 1-3-2900-5000 | Health & Safety - Funding Provincial | |
| 1-3-2900-5020 | Health & Safety - Funding - Others | |
| 1-3-2900-5970 | Health & Safety - Prev. Yr. Surplus | (3,000.00) |
| 1-3-2900-5980 | Health & Safety - Reserve to Revenues | |
| 1-3-2900-6015 | Health & Safety - Misc.Prev.Comm. to Rev | |
| Revenue Sub-Total | | (3,000.00) |
| 1-4-2900-7010 | Health & Safety - Travelling Train./Dev. | 2,000.00 |
| 1-4-2900-7200 | Health & Safety - Payroll Salaries | |
| 1-4-2900-7250 | Health & Safety - Benefits WSIB General | |
| 1-4-2900-7520 | Health & Safety - Supplies Operations | 500.00 |
| 1-4-2900-7570 | Health & Safety - Supplies P/R | |
| 1-4-2900-7620 | Health & Safety - Supplies | 500.00 |
| 1-4-2900-7760 | Health & Safety - Buying Equipment | 500.00 |
| 1-4-2900-7950 | Health & Safety - Maintenance Outside Force | |
| 1-4-2900-8110 | Health & Safety - Misc. Service Dispatch | 360.00 |
| 1-4-2900-8130 | Health & Safety - Misc. Others | 4,000.00 |
| 1-4-2900-8210 | Health & Safety - Rentals Equipments | 250.00 |
| 1-4-2900-8320 | Health & Safety - Misc. Provision Reserves | |
| Expenses Sub-Total | | 8,110.00 |
| Department Total | | 5,110.00 |
| 1-3-3000-5510 | PW Truck - Rental Equipment | (3,000.00) |
| 1-3-3000-5980 | PW TRUCK - Reserve to Revenues | |
| Revenue Sub-Total | | (3,000.00) |
| 1-4-3000-7010 | PW Truck - Travelling Training/Development | |

| <u>Account Code</u> | | 2024 Budget |
|---------------------|--|------------------------|
| 1-4-3000-7200 | PW Truck - Payroll Salaries | |
| 1-4-3000-7420 | PW Truck - Insurance Vehicules | 500.00 |
| 1-4-3000-7520 | PW Truck - Supplies Operations | 500.00 |
| 1-4-3000-7610 | PW Truck - Supplies Gas/Diesel | 2,800.00 |
| 1-4-3000-7630 | PW Truck - Supplies Others | |
| 1-4-3000-7760 | PW Truck - Buying Equipment | 2,000.00 |
| 1-4-3000-7950 | PW Truck - Maintenance Outside F | 2,500.00 |
| 1-4-3000-8210 | PW Truck - Rental Equipment | |
| 1-4-3000-9000 | PW Truck - Amortization Expenses | |
| | Expenses Sub-Total | 8,300.00 |
| | Department Total | 5,300.00 |
| 1-3-3050-5010 | Student / Projects - Funding - Federal Govern. | (15,966.00) |
| 1-3-3050-5020 | Student / Projects - Others | |
| 1-3-3050-5970 | Student / Projects - Prev. Yr. Surplus | (8,000.00) |
| | Revenue Sub-Total | (23,966.00) |
| 1-4-3050-7200 | Student Projects - Payroll Salaries | 19,800.00 |
| 1-4-3050-7220 | Student Projects - Benefits C.P.P. | 335.00 |
| 1-4-3050-7230 | Student Projects - Benefits E.I. | 215.00 |
| 1-4-3050-7240 | Student Projects - Benefits E.H.T. | 180.00 |
| 1-4-3050-7250 | Student Projects - Benefits WSIB General | 300.00 |
| | Expenses Sub-Total | 20,830.00 |
| | Department Total | (3,136.00) |
| 1-3-3100-5040 | Grader - Misc. Others | |
| 1-3-3100-5510 | Grader - Rental Equipment | (25,000.00) |
| 1-3-3100-5970 | Grader - Misc. Prev. Yr. Surplus | |
| 1-3-3100-5980 | Grader - Misc. Reserves to Revenues | |
| | Revenue Sub-Total | (25,000.00) |
| 1-4-3100-7010 | Grader - Travelling Training/Development | |
| 1-4-3100-7070 | Grader - Subscription Radio License | |
| 1-4-3100-7200 | Grader - Payroll Salaries | |
| 1-4-3100-7520 | Grader - Supplies Operations | 1,000.00 |
| 1-4-3100-7610 | Grader - Supplies Gas/Diesel | 5,000.00 |
| 1-4-3100-7620 | Grader - Health & Safety | |
| 1-4-3100-7760 | Grader - Buying Equipment | 13,500.00 |
| 1-4-3100-7950 | Grader - Maintenance Outside Force | 4,500.00 |
| 1-4-3100-8010 | Grader - Misc. Service Courier | |
| 1-4-3100-8150 | Grader - Misc. Service Grader Operator | |
| 1-4-3100-8210 | Grader - Rentals Equipments | |
| 1-4-3100-8420 | Grader - Misc Others | |
| 1-4-3100-8320 | Grader - Misc. Provision Reserves | |
| | Expenses Sub-Total | 24,000.00 |
| | Department Total | (1,000.00) |
| 1-3-3150-5510 | PW Tractor - Rental Equipment | (20,000.00) |
| 1-3-3150-5970 | PW Tractor - Misc. Prev. Yr. Surplus | (85,000.00) |
| 1-3-3150-5980 | PW Tractor - Misc. Reserves to Revenues | |
| | Revenue Sub-Total | (105,000.00) |
| 1-4-3150-7010 | PW Tractor - Travelling Training/Development | 2,000.00 |
| 1-4-3150-7200 | PW Tractor - Payroll Salaries | |
| 1-4-3150-7420 | PW Tractor - Insurance Vehicle | |
| 1-4-3150-7520 | PW Tractor - Supplies Operations | 1,000.00 |
| 1-4-3150-7610 | PW Tractor - Supplies Gas/Diesel | 2,200.00 |
| 1-4-3150-7760 | PW Tractor - Buying Equipment | 85,000.00 |
| 1-4-3150-7950 | PW Tractor - Maintenance Outside Force | 3,000.00 |

| <u>Account Code</u> | | <u>2024 budget</u> |
|---------------------|---|------------------------|
| 1-4-3150-8010 | PW Tractor - Misc. Service Courier | |
| 1-4-3150-8210 | PW Tractor - Rentals Equipments | |
| 1-4-3150-9000 | PW Tractor - Amortization Expenses | |
| | Revenue Sub-Total | 93,200.00 |
| | Department Total | (11,800.00) |
| 1-3-3190-5510 | Kubota Lawn - Rental Equipment | |
| | Revenue Sub-Total | - |
| 1-4-3190-7010 | New Kubota Lawn - Travelling Training/Development | 1,000.00 |
| 1-4-3190-7200 | New Kubota Lawn - Payroll Salaries | |
| 1-4-3190-7420 | New Kubota Lawn - Insurance Vehicle | |
| 1-4-3190-7520 | New Kubota Lawn - Supplies Operations | 1,000.00 |
| 1-4-3190-7610 | New Kubota Lawn - Supplies Gas/Diesel | 1,000.00 |
| 1-4-3190-7760 | New Kubota Lawn - Buying Equipment | 500.00 |
| 1-4-3190-7950 | New Kubota Lawn - Maintenance Outside Force | 1,000.00 |
| 1-4-3190-8210 | New Kubota Lawn - Rentals Equipments | |
| | Revenue Sub-Total | 4,500.00 |
| | Department Total | 4,500.00 |
| 1-3-3200-5510 | CASE Loader - Rental Equipment | (40,000.00) |
| | Revenue Sub-Total | (40,000.00) |
| 1-4-3200-7200 | CASE Loader - Payroll Salaries | |
| 1-4-3200-7520 | CASE Loader - Supplies Operations | 15,000.00 |
| 1-4-3200-7610 | CASE Loader - Supplies Gas / Diesel | 13,000.00 |
| 1-4-3200-7760 | CASE Loader - Buying Equipment | 5,500.00 |
| 1-4-3200-7950 | CASE Loader - Maintenance Outside Force | 25,000.00 |
| | Revenue Sub-Total | 58,500.00 |
| | Department Total | 18,500.00 |
| 1-3-3250-5100 | Public Works - User Fees Services | |
| 1-3-3250-5040 | Public Works - Misc. Other | (16,000.00) |
| | Revenue Sub-Total | (16,000.00) |
| 1-4-3250-7010 | Public Works - Travelling /Training Dev. | 3,500.00 |
| 1-4-3250-7020 | Public Works - Subscription Association | |
| 1-4-3250-7040 | Public Works - Subscription P/R | |
| 1-4-3250-7070 | Public Works -Subscription Radio License | |
| 1-4-3250-7200 | Public Works - Payroll Salaries | 184,000.00 |
| 1-4-3250-7210 | Public Works - Payroll In Kind | |
| 1-4-3250-7220 | Public Works - Benefits C.P.P. | 7,700.00 |
| 1-4-3250-7230 | Public Works - Benefits E.I. | 3,050.00 |
| 1-4-3250-7240 | Public Works - Benefits E.H.T. | 3,700.00 |
| 1-4-3250-7250 | Public Works - Benefits WSIB General | 6,000.00 |
| 1-4-3250-7270 | Public Works - Benefits Pension Plan | 20,500.00 |
| 1-4-3250-7300 | Public Works - Employee Contract Medical | 13,500.00 |
| 1-4-3250-7310 | Public Works - Employee Contract Visioncare | 400.00 |
| 1-4-3250-7320 | Public Works - Employee Contract Dental | |
| 1-4-3250-7330 | Public Works - Employee Contract Foot | 600.00 |
| 1-4-3250-7350 | Public Works - Employee Contract Indemnity | |
| 1-4-3250-7400 | Public Works - Insurance Building / Cont | 550.00 |
| 1-4-3250-7410 | Public Works - Insurance Liability | 8,100.00 |
| 1-4-3250-7500 | Public Works - Supplies Office | |
| 1-4-3250-7520 | Public Works - Supplies Operations | 1,000.00 |
| 1-4-3250-7570 | Supplies P/R - PUBLIC WORKS | 100.00 |
| 1-4-3250-7580 | Public Works - Supplies Postage | |
| 1-4-3250-7610 | Public Works - Supplies Gas/Diesel | |

| <u>Account Code</u> | | 2024 Budget |
|---|--|------------------------|
| 1-4-3250-7620 | Public Works - Supplies Health & Safety | 400.00 |
| 1-4-3250-7630 | Public Works - Supplies Others | |
| 1-4-3250-7710 | Public Works - Advertizing Television | |
| 1-4-3250-7720 | Public Works - Advertizing Others | |
| 1-4-3250-7740 | Public Works - Buying Equipment CPU/Upgr | 1,500.00 |
| 1-4-3250-7760 | Public Works - Buying Equipment | 500.00 |
| 1-4-3250-7800 | Public Works - Phone General | 600.00 |
| 1-4-3250-7880 | Public Works - Cellular Phone | 840.00 |
| 1-4-3250-7890 | Public Works - Phone Voice Mail | |
| 1-4-3250-7950 | Public Works - Maintenance Outside Force | |
| 1-4-3250-8010 | Public Works - Misc. Service Courier | |
| 1-4-3250-8030 | Public Works - Misc. Service Hydro | |
| 1-4-3250-8130 | Public Works - Misc. Service Others | |
| 1-4-3250-8210 | Public Works - Rentals Equipments | |
| 1-4-3250-8420 | Public Works - Misc. Others | |
| Expenses Sub-Total | | 256,540.00 |
| Department Total | | 240,540.00 |
| 1-3-3300-5970 | Garage - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-3300-7010 | Garage - Travelling - Training | 200.00 |
| 1-4-3300-7070 | Garage - Subscription Radio License | |
| 1-4-3300-7200 | Garage - Payroll Salaries | |
| 1-4-3300-7400 | Garage - Insurance Building / Contents | 630.00 |
| 1-4-3300-7520 | Garage - Supplies Operations | 2,500.00 |
| 1-4-3300-7600 | Garage - Supplies Fuel/Heat | 10,000.00 |
| 1-4-3300-7610 | Garage - Supplies Gas/Diesel | 800.00 |
| 1-4-3300-7620 | Garage - Supplies Health & Safety | 50.00 |
| 1-4-3300-7760 | Garage - Buying Equipment | 3,000.00 |
| 1-4-3300-7950 | Garage - Maintenance Outside Force | 2,000.00 |
| 1-4-3300-8010 | Garage - Misc. Service Courier | |
| 1-4-3300-8030 | Garage - Misc. Service Hydro | 1,000.00 |
| 1-4-3300-8130 | Garage - Misc. Service Others | |
| 1-4-3300-8210 | Garage - Rentals Equipments | 3,000.00 |
| 1-4-3300-8310 | Garage - Misc. Tax Own Properties | 2,400.00 |
| 1-4-3300-9000 | Garage - Amortization Expenses | |
| Expenses Sub-Total | | 25,580.00 |
| Department Total | | 25,580.00 |
| 1-3-3350-5000 | Street Lights - Funding - Provincial Governm | (5,000.00) |
| 1-3-3350-5020 | Street Lights - Funding - Others | |
| Garage - Misc. Prev. Yr. Surplus | | (5,000.00) |
| 1-4-3350-7200 | Street Lights - Payroll Salaries | |
| 1-4-3350-7520 | Street Lights - Supplies Operations | |
| 1-4-3350-7950 | Street Lights - Maintenance Outside Forc | 5,000.00 |
| 1-4-3350-8030 | Street Lights - Misc. Service Hydro | 16,500.00 |
| 1-4-3350-8210 | Street Lights - Rentals Equipments | |
| 1-4-3350-8320 | Street Lights - Transfer to reserve | |
| 1-4-3350-8500 | Street Lights - Capital Project Mics. | |
| 1-4-3350-9000 | Street Lights - Amortization Expenses | |
| Expenses Sub-Total | | 21,500.00 |
| Department Total | | 16,500.00 |
| 1-3-3400-5040 | Loose Top - Misc. Others | |

| <u>Account Code</u> | | <u>2024 Budget</u> |
|---------------------|--|------------------------|
| 1-3-3400-5970 | Loose Top - Misc. Prev. Yr. Surplus | |
| | Garage - Misc. Prev. Yr. Surplus | - |
| 1-4-3400-7200 | Loose Top - Payroll Salaries | |
| 1-4-3400-7520 | Loose Top - Supplies Operations | 1,000.00 |
| 1-4-3400-7950 | Loose Top - Maint. Outside Force | 5,000.00 |
| 1-4-3400-8150 | Loose Top - Misc. Service Grader Operator | 2,000.00 |
| 1-4-3400-8210 | Loose Top - Rentals Equipments | 9,500.00 |
| 1-4-3400-9000 | Loose Top - Amortization Expenses | |
| | Expenses Sub-Total | 17,500.00 |
| | Department Total | 17,500.00 |
| 1-3-3450-5000 | Hard Top - Funding - Provincial Govern. | (100,000.00) |
| 1-3-3450-5010 | Hard Top - Funding - Federal Government | |
| 1-3-3450-5970 | Hard Top - Misc. Prev. Yr. Surplus | |
| 1-3-3450-5980 | Hard Top - Misc. Reserves to Revenues | |
| 1-3-3450-5990 | Hard Top - Misc. Capital Fund to Revenue | |
| 1-3-3450-6010 | Hard Top - Misc. Une. Fund. Res. to Rev. | |
| | Revenue Sub-Total | (100,000.00) |
| 1-4-3450-7200 | Hard Top - Payroll Salaries | |
| 1-4-3450-7520 | Hard Top - Supplies Operations | 500.00 |
| 1-4-3450-7610 | Hard Top - Supplies Gas/Diesel | |
| 1-4-3450-7760 | Hard Top - Buying Equipment | |
| 1-4-3450-7950 | Hard Top - Maintenance Outside Force | 13,500.00 |
| 1-4-3450-8020 | Hard Top - Misc. Service Lawyer | |
| 1-4-3450-8120 | Hard Top - Misc. Service Professionnal A | |
| 1-4-3450-8150 | Hard Top - Misc. Service Grader Operator | |
| 1-4-3450-8210 | Hard Top - Rentals Equipments | 5,000.00 |
| 1-4-3450-8300 | Hard Top - Misc. Deficit Previous Year | |
| 1-4-3450-8320 | Hard Top - Misc. Provi. Reserves | |
| 1-4-3450-8410 | Hard Top - Misc. Donation | |
| 1-4-3450-8500 | Hard Top - Capital Project Mics. | 100,000.00 |
| 1-4-3450-8530 | Hard Top - Capital Fund Payment | |
| 1-4-3450-9000 | Hard Top - Amortization Expenses | |
| | Expenses Sub-Total | 119,000.00 |
| | Department Total | 19,000.00 |
| 1-3-3500-5100 | Winter Control - User Fees Services | |
| | Revenue Sub-Total | - |
| 1-4-3500-7010 | Winter Control - Travel Training/Dev | |
| 1-4-3500-7200 | Winter Control - Payroll Salaries | |
| 1-4-3500-7520 | Winter Control - Supplies Operations | |
| 1-4-3500-7610 | Winter Control - Supplies Gas/Diesel | |
| 1-4-3500-7630 | Winter Control - Supplies Others | |
| 1-4-3500-7950 | Winter Control - Maintenance Outside Force | |
| 1-4-3500-8130 | Winter Control - Misc. Service Others | 6,600.00 |
| 1-4-3500-8150 | Winter Control - Misc. Service Grader Op | 6,700.00 |
| 1-4-3500-8160 | Winter Control - Misc. Ser. Backhoe & Op | |
| 1-4-3500-8200 | Winter Control - Heavy Equipment Oper | |
| 1-4-3500-8210 | Winter Control - Rentals Equipments | 60,000.00 |
| | Expenses Sub-Total | 73,300.00 |
| | Department Total | 73,300.00 |
| 1-3-3550-5000 | Culverts - Funding - Provincial Gov. | |

| <u>Account Code</u> | <u>2024 Budget</u> |
|---|------------------------|
| Revenue Sub-Total | - |
| 1-4-3550-7200 Culverts - Payroll Salaries | |
| 1-4-3550-7520 Culverts - Supplies Operations | |
| 1-4-3550-7620 Culverts - Supplies Health & Safety | 100.00 |
| 1-4-3550-7950 Culverts - Maintenance Outside Force | 500.00 |
| 1-4-3550-8020 Culverts - Misc. Service Lawyer | |
| 1-4-3550-8120 Culverts - Misc. Service Professional Advice | |
| 1-4-3550-8210 Culverts - Rentals Equipments | |
| Expenses Sub-Total | 600.00 |
| Department Total | 600.00 |
| 1-3-4000-5020 Garbage Truck - Funding Others | |
| 1-3-4000-5040 Garbage Truck - Misc. Others | |
| 1-3-4000-5510 Garbage Truck - Rental Equipment | (40,000.00) |
| 1-3-4000-5980 Garbage Truck - Misc. Reser. to Revenues | |
| Revenue Sub-Total | (40,000.00) |
| 1-4-4000-7010 Garbage Truck - Travelling Training / Development | 50.00 |
| 1-4-4000-7200 Garbage Truck - Payroll Salaries | |
| 1-4-4000-7420 Garbage Truck - Insurance Vehicules | 600.00 |
| 1-4-4000-7520 Garbage Truck - Supplies Operations | 1,000.00 |
| 1-4-4000-7610 Garbage Truck - Supplies Gas/Diesel | 7,500.00 |
| 1-4-4000-7630 Garbage Truck - Supplies Others | 450.00 |
| 1-4-4000-7760 Garbage Truck - Buying Equipment | 2,000.00 |
| 1-4-4000-7950 Garbage Truck - Maintenance Outside Forc | 4,000.00 |
| 1-4-4000-8010 Garbage Truck - Misc. Service Courier | |
| 1-4-4000-8060 Garbage Truck - Misc. Service Safety Tes | |
| 1-4-4000-8130 Garbage Truck - Misc. Service Others | |
| 1-4-4000-8210 Garbage Truck - Rentals Equipments | |
| 1-4-4000-8420 Garbage Truck - Misc. Others | 14,400.00 |
| 1-4-4000-9000 Garbage Truck - Amortization Expenses | |
| Expenses Sub-Total | 30,000.00 |
| Department Total | (10,000.00) |
| 1-3-4050-5020 Garbage Collection - Fundign Others | |
| 1-3-4050-5030 Garbage Collection - Funding Donation | |
| 1-3-4050-5120 Gargage Collection - User Fees Others | |
| 1-3-4050-5970 Garbage Collection - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | - |
| 1-4-4050-7010 Garbage Collection - Travelling & Training | |
| 1-4-4050-7200 Garbage Collection - Payroll Salaries | |
| 1-4-4050-7520 Garbage Collection - Supplies Operations | 200.00 |
| 1-4-4050-7570 Garbage Collection - Supplies P/R | |
| 1-4-4050-7580 Garbage Collection - Supplies Postage | |
| 1-4-4050-7760 Garbage Collection - Buying Equipment | |
| 1-4-4050-7950 Garbage Collection - Maintenance Outside Force | |
| 1-4-4050-8010 Garbage Collection - Misc. Service Courier | |
| 1-4-4050-8210 Garbage Collection - Rentals Equipments | 36,000.00 |
| Expenses Sub-Total | 36,200.00 |
| Department Total | 36,200.00 |
| 1-3-4090-5000 New Dump Site - Provincial Funding | |
| 1-3-4090-5100 New Dump Site - User Fees Services | |
| 1-3-4090-5120 New Dump Site - User Fees Others (Dump Pass) | (1,400,000.00) |

| <u>Account Code</u> | | <u>2024 Budget</u> |
|---------------------------|---|------------------------|
| 1-3-4090-5970 | New Dump Site - Misc. Prev. Yr. Surplus | |
| 1-3-4090-5980 | New Dump Site - Misc. Reserves to Revenues | (200,000.00) |
| 1-3-4090-6100 | New Dump Site - Misc. Tire Stewardship | |
| Revenue Sub-Total | | (1,600,000.00) |
| 1-4-4090-7010 | New Dump Site - Travelling Training/Development | |
| 1-4-4090-7200 | New Dump Site - Payroll Salaries | |
| 1-4-4090-7520 | New Dump Site - Supplies Operations | 5,000.00 |
| 1-4-4090-7570 | New Dump Site - Supplies P/R | 100.00 |
| 1-4-4090-7580 | New Dump Site - Supplies Postage | |
| 1-4-4090-7610 | New Dump Site - Gas/Diesel | 200.00 |
| 1-4-4090-7630 | New Dump Site - Supplies Others | 100.00 |
| 1-4-4090-7720 | New Dump Site - Advertizing Others | |
| 1-4-4090-7760 | New Dump Site - Buying Equipment | 100,000.00 |
| 1-4-4090-7950 | New Dump Site - Maintenance Outside Force | 15,000.00 |
| 1-4-4090-8120 | New Dump Site - Misc. Service Professionnal Advi | 50,500.00 |
| 1-4-4090-8160 | New Dump Site - Misc. Service Backhoe with Operat | |
| 1-4-4090-8200 | New Dump Site - Heavy Equipment Operator | |
| 1-4-4090-8210 | New Dump Site - Rentals Equipments | 30,000.00 |
| 1-4-4090-8320 | New Dump Site - Misc. Provision Reserves | |
| 1-4-4090-8500 | New Dump Site - Capital Project Misc. | |
| 1-4-4090-8500 | New Dump Site - Capital Project Misc. | 4,000.00 |
| 1-4-4090-8520 | New Dump Site - Capital Landfill Closure | |
| 1-4-4090-9000 | New Dump Site - Amortisation Expenses | |
| Expenses Sub-Total | | 204,900.00 |
| Department Total | | (1,395,100.00) |
| 1-3-4100-5000 | Dump - Provincial Funding | |
| 1-3-4100-5100 | Dump - User Fees Services | |
| 1-3-4100-5120 | Dump - User Fees Others (Dump Pass) | |
| 1-3-4100-5970 | Dump. Misc. Prev. Yr. Surplus | |
| 1-3-4100-5980 | Dump - Misc. Reserves to Revenues | |
| 1-3-4100-6100 | Dump - Misc. Tire Stewardship | |
| Revenue Sub-Total | | - |
| 1-4-4100-7010 | Dump - Travelling Training/Development | |
| 1-4-4100-7200 | Dump - Payroll Salaries | |
| 1-4-4100-7520 | Dump - Supplies Operations | |
| 1-4-4100-7570 | Dump - Supplies P/R | |
| 1-4-4100-7580 | Dump - Supplies Postage | |
| 1-4-4100-7630 | Dump - Supplies Others | |
| 1-4-4100-7720 | Dump - Advertizing Others | |
| 1-4-4100-7760 | Dump - Buying Equipment | |
| 1-4-4100-7950 | Dump - Maintenance Outside Force | |
| 1-4-4100-8120 | Dump - Misc. Service Professionnal Advi | 37,000.00 |
| 1-4-4100-8160 | Dump - Misc. Service Backhoe with Operat | |
| 1-4-4100-8200 | Dump - Heavy Equipment Operator | |
| 1-4-4100-8210 | Dump - Rentals Equipments | |
| 1-4-4100-8320 | Dump - Misc. Provision Reserves | |
| 1-4-4100-8500 | Dump - Capital Project Misc. | |
| 1-4-4100-8520 | Dump - Capital Landfill Closure | 2,000.00 |
| 1-4-4100-9000 | Dump - Amortisation Expenses | |
| Expenses Sub-Total | | 39,000.00 |
| Department Total | | 39,000.00 |
| 1-3-4110-5980 | Recycling - Reserves to Revenue | |
| Revenue Sub-Total | | - |

| <u>Account Code</u> | | 2024 Budget |
|---------------------------|---|------------------------|
| 1-4-4110-7010 | Recycling - Travelling Training/Develop | |
| 1-4-4110-7200 | Recycling - Payroll Salaries | |
| 1-4-4110-7520 | Recycling - Supplies Operations | 200.00 |
| 1-4-4110-7580 | Recycling - Supplies Postage | |
| 1-4-4110-7760 | Recycling - Buying Equipment | |
| 1-4-4110-7950 | Recycling - Maintenance Outside Force | 5,600.00 |
| 1-4-4110-8210 | Recycling - Rentals Equipments | |
| 1-4-4110-8320 | Recycling - Misc. Provision Reserve | |
| Expenses Sub-Total | | 5,800.00 |
| Department Total | | 5,800.00 |
| 1-3-4150-5120 | Compactor - User Fee Others | |
| 1-3-4150-5510 | Compactor - Rental Equipment | (15,600.00) |
| 1-3-4150-5970 | Compactor - Misc. Prev. Yr. Surplus | |
| 1-3-4150-5980 | Compactor - Misc. Reserves to Revenues | |
| Revenue Sub-Total | | (15,600.00) |
| 1-4-4150-7010 | Compactor - Travelling Training/Development | |
| 1-4-4150-7070 | Compactor - Subscription Radio License | |
| 1-4-4150-7200 | Compactor - Payroll Salaries | |
| 1-4-4150-7520 | Compactor - Supplies Operations | 1,000.00 |
| 1-4-4150-7610 | Compactor - Supplies Gas/Diesel | 6,000.00 |
| 1-4-4150-7620 | Compactor - Health & Safety | |
| 1-4-4150-7760 | Compactor - Buying Equipment | 3,000.00 |
| 1-4-4150-7950 | Compactor - Maintenance Outside Force | 15,000.00 |
| 1-4-4150-8010 | Compactor - Misc. Service Courier | |
| 1-4-4150-8150 | Compactor - Misc. Service Grader Operator | |
| 1-4-4150-8210 | Compactor - Rentals Equipments | |
| 1-4-4150-8500 | Compactor - Capital Project | |
| Expenses Sub-Total | | 25,000.00 |
| Department Total | | 9,400.00 |
| 1-3-4200-5000 | Storm Sewer - Provincial Funding | |
| 1-3-4200-5970 | Storm Sewer - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-4200-7010 | Storm Sewers - Travelling Training/Development | |
| 1-4-4200-7200 | Storm Sewers - Payroll Salaries | |
| 1-4-4200-7520 | Storm Sewers - Supplies Operations | 200.00 |
| 1-4-4200-7620 | Storm Sewers - Supplies Health & Safety | |
| 1-4-4200-7950 | Storm Sewers - Maintenance Outside Force | 1,000.00 |
| 1-4-4200-8010 | Storm Sewers - Misc. Service Courier | |
| 1-4-4200-8120 | Storm Sewers - Misc. Service Professional Advice - ST | 4,000.00 |
| 1-4-4200-8160 | Storm Sewers - Misc. Serv. Backhoe & Ope | |
| 1-4-4200-8210 | Storm Sewers - Rentals Equipments | 5,500.00 |
| 1-4-4200-8420 | Storm Sewers - Misc. Others | |
| 1-4-4200-9000 | Storm Sewers - Amortization Expenses | |
| Expenses Sub-Total | | 10,700.00 |
| Department Total | | 10,700.00 |
| 1-3-4700-5120 | Sky-Jack - User Fee Othes | |
| 1-3-4700-5980 | Sky-Jack - Misc. Reserve to Revenues | |
| Revenue Sub-Total | | - |
| 1-4-4700-7520 | Skyjack - Supplies Operations | 500.00 |
| 1-4-4700-7760 | Skyjack - Bying Equipment | |
| Expenses Sub-Total | | 500.00 |
| Department Total | | 500.00 |

| <u>Account Code</u> | | <u>2024 Budget</u> |
|---------------------|--|------------------------|
| 1-4-4900-7200 | Trailers - Payroll Salaries | |
| 1-4-4900-7520 | Trailers - Supplies Operations | 1,000.00 |
| | Expenses Sub-Total | 1,000.00 |
| | | |
| | Department Total | 1,000.00 |
| 1-3-5000-5040 | Cemetery - Misc Others | |
| 1-3-5000-5600 | Cemetery - Lots | (480.00) |
| 1-3-5000-5610 | Cemetery - Burials / Markings | (300.00) |
| 1-3-5000-5620 | Cemetery - Perpetual Care | |
| 1-3-5000-5630 | Cemetery - Bronze Plate | (1,177.00) |
| 1-3-5000-5640 | Cemetery - Niche | |
| 1-3-5000-5980 | Cemetery - Misc Reserves to Rev. | |
| | Revenue Sub-Total | (1,957.00) |
| 1-4-5000-7010 | Cemetery - Travelling Train./Development | |
| 1-4-5000-7200 | Cemetery - Payroll Salaries | |
| 1-4-5000-7400 | Cemetery - Insurance Building / Contents | 60.00 |
| 1-4-5000-7410 | Cemetery - Insurance Liability | 530.00 |
| 1-4-5000-7520 | Cemetery - Supplies Operations | 1,000.00 |
| 1-4-5000-7570 | Cemetery - Supplies P/R | |
| 1-4-5000-7610 | Cemetery - Gas/Diesel | |
| 1-4-5000-7630 | Cemetery - Supplies Others | |
| 1-4-5000-7760 | Cemetery - Buying Equipment | |
| 1-4-5000-7920 | Maintenance Contract CPU- Cemetery | 4,800.00 |
| 1-4-5000-8130 | Cemetery - Misc. Service Others | 500.00 |
| 1-4-5000-8210 | Cemetery - Rentals Equipments | 1,000.00 |
| 1-4-5000-8330 | Cemetery - Misc. to Reserve Fund Account | |
| 1-4-5000-9000 | Cemetery - Amortization Expenses | |
| | Expenses Sub-Total | 7,890.00 |
| | | |
| | Department Total | 5,933.00 |
| 1-4-5050-7410 | Ambulance - Insurance Liability | |
| 1-4-5050-7760 | Ambulance - Buying Equipment | |
| 1-4-5050-8600 | Ambulance - Misc. Boards Levies | |
| 1-4-5050-9000 | Ambulance - Amortization Expenses | |
| | Expenses Sub-Total | - |
| | | |
| | Department Total | - |
| 1-4-5100-7070 | Sleigh - Subscription Radio License | |
| 1-4-5100-7200 | Sleigh - Payroll Salaries | |
| 1-4-5100-7420 | Sleigh - Insurance Vehicules | |
| 1-4-5100-7520 | Sleigh - Supplies Operations | |
| | Expenses Sub-Total | - |
| | | |
| | Department Total | - |
| 1-3-5150-5020 | Heliport - Funding - Others | (3,500.00) |
| 1-3-5150-5970 | Heliport - Misc. Reserve to Revenue | |
| | Revenue Sub-Total | (3,500.00) |
| 1-4-5150-7200 | Heliport - Payroll Salaries | |
| 1-4-5150-7520 | Heliport - Supplies Operations | 500.00 |
| 1-4-5150-7760 | Heliport - Buying Equipment | 2,500.00 |
| 1-4-5150-7950 | Heliport - Maint. Outside Force | |
| 1-4-5150-8010 | Heliport - Misc. Service Courier | |
| 1-4-5150-8160 | Heliport - Misc. Service Backhoe & Opera | |
| 1-4-5150-8210 | Heliport - Rentals Equipments | 500.00 |
| | Expenses Sub-Total | 3,500.00 |

| <u>Account Code</u> | | <u>2024 Budget</u> |
|---------------------------|--|------------------------|
| Department Total | | - |
| 1-3-6100-5020 | A H U - Misc. Board - Others | |
| 1-3-6100-5970 | A H U - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-6100-8600 | A H U - Misc. Boards Levies | 24,690.00 |
| Expenses Sub-Total | | 24,690.00 |
| Department Total | | 24,690.00 |
| 1-3-6200-5000 | A D S A B - Funding - Provincial Govern. | |
| 1-3-6200-5970 | A D S A B - Misc. Prev. Yr. Surplus | |
| Revenue Sub-Total | | - |
| 1-4-6200-8600 | A D S A B - Misc. Boards Levies | 158,862.00 |
| Expenses Sub-Total | | 158,862.00 |
| Department Total | | 158,862.00 |
| 1-3-7200-5000 | Arena - Funding - Provincial Government | |
| 1-3-7200-5020 | Arena - Funding - Others | |
| 1-3-7200-5120 | Arena - User Fees Others | (600.00) |
| 1-3-7200-5410 | Arena - Rental Halls | (2,000.00) |
| 1-3-7200-5470 | Arena - Rental Ice Surface | (9,000.00) |
| 1-3-7200-5500 | Arena - Rental Signs | (1,800.00) |
| 1-3-7200-5520 | Arena - Rental Others | |
| 1-3-7200-5530 | Arena - Rental Public Skating | (2,400.00) |
| 1-3-7200-5940 | Arena - Non Inventory Supplies Sold | |
| 1-3-7200-5970 | Arena - Misc. Prev. Yr. Surplus | (12,000.00) |
| 1-3-7200-5980 | Arena - Misc. Reserve to Revenues | |
| 1-3-7200-6010 | Arena - Misc. Unex. Funding Res. to Rev. | |
| Revenue Sub-Total | | (27,800.00) |
| 1-4-7200-7010 | Arena - Travelling Training/Development | 500.00 |
| 1-4-7200-7090 | Arena - Subscription Permits/Licenses | 500.00 |
| 1-4-7200-7200 | Arena - Payroll Salaries | |
| 1-4-7200-7250 | Arena - Benefits WSIB General | |
| 1-4-7200-7400 | Arena - Insurance Building / Contents | 16,500.00 |
| 1-4-7200-7500 | Arena - Supplies Office | 100.00 |
| 1-4-7200-7510 | Arena - Supplies Printing | |
| 1-4-7200-7520 | Arena - Supplies Operations | 4,000.00 |
| 1-4-7200-7570 | Arena - Supplies P/R | 100.00 |
| 1-4-7200-7580 | Arena - Supplies Postage | 25.00 |
| 1-4-7200-7610 | Arena - Supplies Gas/Diesel | |
| 1-4-7200-7620 | Arena - Supplies Health & Safety | 400.00 |
| 1-4-7200-7630 | Arena - Supplies Others | 1,700.00 |
| 1-4-7200-7760 | Arena - Buying Equipment | 3,225.00 |
| 1-4-7200-7800 | Arena - Phone General | 450.00 |
| 1-4-7200-7840 | Arena - Phone Internet | 500.00 |
| 1-4-7200-7900 | Arena - Maintenance Contract Elevator | 5,000.00 |
| 1-4-7200-7950 | Arena - Maintenance Outside Force | 36,000.00 |
| 1-4-7200-8010 | Arena - Misc. Service Courier | |
| 1-4-7200-8030 | Arena - Misc. Service Hydro | 8,500.00 |
| 1-4-7200-8040 | Arena - Misc. Service Water/Sewer | 2,901.00 |
| 1-4-7200-8060 | Arena - Misc. Service Safety Tests | |
| 1-4-7200-8130 | Arena - Misc. Service Others | 2,000.00 |
| 1-4-7200-8160 | Arena - Misc. Service Backhoe with Ope. | |
| 1-4-7200-8210 | Arena - Rentals Equipments | 350.00 |
| 1-4-7200-8320 | Arena - Misc. Provison Reserves | |

| Account Code | | 2024 Budget |
|---------------------------|--|------------------------|
| 1-4-7200-8420 | Arena - Misc. Others | 20,000.00 |
| 1-4-7200-8500 | Arena - Capital Project Mics. | |
| 1-4-7200-9000 | Arena - Amortization Expenses | |
| Expenses Sub-Total | | 102,751.00 |
| Department Total | | 74,951.00 |
| 1-3-7250-5000 | Rec. Dept - Funding Government | |
| 1-3-7250-5040 | Rec. Dept - Misc. Others | |
| 1-3-7250-5120 | Rec. Dept - User Fees Others(Project) | |
| 1-3-7250-5970 | Rec. Dept - Misc. Prev. Yr Surplus | |
| 1-3-7250-5980 | Rec. Dept - Misc. Reserves to Revenue | |
| Revenue Sub-Total | | - |
| 1-4-7250-7010 | Rec. Dept - Travelling / Training Develop. | 3,000.00 |
| 1-4-7250-7020 | Rec. Dept - Subscription Association | 150.00 |
| 1-4-7250-7070 | Rec. Dept - Subscription Radio License | |
| 1-4-7250-7200 | Rec. Dept - Payroll Salaries | 67,100.00 |
| 1-4-7250-7210 | Rec. Dept - Payroll In Kind | |
| 1-4-7250-7220 | Rec. Dept - Benefits C.P.P. | 3,600.00 |
| 1-4-7250-7230 | Rec. Dept - Benefits E.I. | 1,600.00 |
| 1-4-7250-7240 | Rec. Dept - Benefits E.H.T. | 1,320.00 |
| 1-4-7250-7250 | Rec. Dept - Benefits WSIB General | 2,200.00 |
| 1-4-7250-7270 | Rec. Dept - Benefits Pension Plan | 6,000.00 |
| 1-4-7250-7300 | Rec. Dept - Empl. Contract Medical Plan | 5,000.00 |
| 1-4-7250-7310 | Rec. Dept - Employee Contract Visioncare | 400.00 |
| 1-4-7250-7320 | Rec. Dept - Employee Contract Dental | |
| 1-4-7250-7330 | Rec. Dept - Employee Contract Footwear | 300.00 |
| 1-4-7250-7350 | Rec. Dept - Employee Contract Indemnity | |
| 1-4-7250-7410 | Rec. Dept - Insurance Liability | 3,700.00 |
| 1-4-7250-7500 | Rec. Dept - Supplies Office | |
| 1-4-7250-7510 | Rec. Dept - Supplies Printing | |
| 1-4-7250-7520 | Rec. Dept - Supplies Operations | 1,000.00 |
| 1-4-7250-7570 | Rec. Dept - Supplies P/R | |
| 1-4-7250-7580 | Rec. Dept - Supplies Postage | |
| 1-4-7250-7610 | Rec. Dept - Supplies Gas/Diesel | |
| 1-4-7250-7620 | Rec. Dept - Supplies Health & Safety | 50.00 |
| 1-4-7250-7630 | Rec. Dept - Suppliers Others | |
| 1-4-7250-7710 | Rec. Dept - Advertizing Television | |
| 1-4-7250-7720 | Rec. Dept - Advertizing Others | |
| 1-4-7250-7740 | Rec. Dept - Buying Equipment CPU/Upgrade | |
| 1-4-7250-7760 | Rec. Dept - Buying Equipment | 800.00 |
| 1-4-7250-7800 | Rec. Dept - Phone General | |
| 1-4-7250-7880 | Rec. Dept - Cellular Phone | 300.00 |
| 1-4-7250-7890 | Rec. Dept - Phone Voice Mail | |
| 1-4-7250-7950 | Rec. Dept - Maintenance Outside Force | 5,000.00 |
| 1-4-7250-8210 | Rec. Dept - Rentals Equipments | |
| 1-4-7250-8320 | Rec. Dept - Misc. Provision Reserves | |
| 1-4-7250-8420 | Rec. Dept - Misc. Others | |
| 1-4-7250-8500 | Rec. Dept - Capital Project Misc. | |
| Expenses Sub-Total | | 101,520.00 |
| Department Total | | 101,520.00 |
| 1-3-7300-5030 | ZamBonie - Funding - Donation | |
| 1-3-7300-5970 | ZamBonie - Misc. Prev. Yr. Surplus | (2,500.00) |
| Revenue Sub-Total | | (2,500.00) |
| 1-4-7300-7010 | ZamBoni - Travel / Training Development | |
| 1-4-7300-7200 | ZamBoni - Payroll Salaries | |

Account Code

| | | 2024 budget |
|---------------------------|---|------------------------|
| 1-4-7300-7520 | Zamboni - Supplies Operations | 500.00 |
| 1-4-7300-7580 | Zamboni - Supplies Postage | 50.00 |
| 1-4-7300-7610 | Zamboni - Supplies Gas/Diesel | 1,000.00 |
| 1-4-7300-7760 | Zamboni - Buying Equipment | |
| 1-4-7300-7950 | Zamboni - Maintenance Outside Force | 3,000.00 |
| 1-4-7300-8010 | Zamboni - Misc. Service Courier | |
| 1-4-7300-8130 | Zamboni - Misc. Service Others | 1,000.00 |
| 1-4-7300-8320 | Zamboni - Zambonie Provision Reserve | 2,500.00 |
| Expenses Sub-Total | | 8,050.00 |
| Department Total | | 5,550.00 |
| 1-3-7400-5020 | Parks - Funding Others | |
| 1-3-7400-5040 | Parks - Misc. Others | |
| 1-3-7400-5970 | Parks - Misc. Prev. Yr. Surplus | (150,000.00) |
| Revenue Sub-Total | | (150,000.00) |
| 1-4-7400-7200 | Parks - Payroll Salaries | |
| 1-4-7400-7520 | Parks - Supplies Operations | 7,000.00 |
| 1-4-7400-7610 | Parks - Supplies Gas/Diesel | 500.00 |
| 1-4-7400-7620 | Parks - Supplies Health & Safety | |
| 1-4-7400-7630 | Parks - Supplies Others | |
| 1-4-7400-7760 | Parks - Buying Equipment | 215,000.00 |
| 1-4-7400-7950 | Parks - Maintenance Outside Force | 3,000.00 |
| 1-4-7400-8130 | Parks - Misc. Service Others | 3,400.00 |
| 1-4-7400-8210 | Parks - Rentals Equipements | 1,000.00 |
| 1-4-7400-8500 | Parks - Capital Project Misc. | |
| Expenses Sub-Total | | 229,900.00 |
| Department Total | | 79,900.00 |
| 1-3-7450-5000 | Multi-Trail - Funding - Provential Gov. | |
| 1-3-7450-5020 | Multi-Trail - funding Others | |
| 1-3-7450-5030 | Multi Trail - Funding - Donations | |
| 1-3-7450-5040 | Multi Trail - Misc. Others | |
| 1-3-7450-5980 | Multi Trail - Misc. Reserves to Revenue | |
| Revenue Sub-Total | | - |
| 1-4-7450-7200 | Multi Trail - Payroll Salaries | |
| 1-4-7450-7500 | Multi Trail - Supplies Office | |
| 1-4-7450-7520 | Multi Trail - Supplies Operations | 5,000.00 |
| 1-4-7450-7580 | Multi Trail - Supplies Postage | |
| 1-4-7450-7610 | Multi Trail - Supplies Gas/Diesel | |
| 1-4-7450-7630 | Multi Trail - Supplies Others | 2,000.00 |
| 1-4-7450-7760 | Multi Trail - Buying Equipment | |
| 1-4-7450-7950 | Multi Trail - Maintenance Outside Force | 1,000.00 |
| 1-4-7450-8030 | Multi Trail - Hydro | 600.00 |
| 1-4-7450-8210 | Multi Trail - Rentals Equipments | 3,000.00 |
| 1-4-7450-8320 | Multi Trail - Misc. Provision Reserves | |
| 1-4-7450-8500 | Multi Trail - Capital Project Misc. | |
| 1-4-7450-9000 | Multi Trail - Amortization Expenses | |
| Expenses Sub-Total | | 11,600.00 |
| Department Total | | 11,600.00 |
| 1-3-7500-5970 | Beach - Misc. Prev. Yr. Surplus | (7,400.00) |
| 1-3-7500-5980 | Beach - Misc. Reserves to Revenue | |
| Revenue Sub-Total | | (7,400.00) |
| 1-4-7500-7200 | Beach - Payroll Salaries | |

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|---------------------|--|------------------------|
| 1-4-7500-7520 | Beach - Supplies Operations | 550.00 |
| 1-4-7500-7610 | Beach - Supplies - Gas/Diesel | |
| 1-4-7500-7950 | Beach - Outside Force | 500.00 |
| 1-4-7500-8210 | Beach - Rentals Equipments | 9,200.00 |
| 1-4-7500-8220 | Beach - Rentals Lease of Land | 308.00 |
| 1-4-7500-8320 | Beach - Misc. Provision Reserves | |
| 1-4-7500-8500 | Beach - Capital Project Misc. | |
| | Expenses Sub-Total | 10,558.00 |
| | Department Total | 3,158.00 |
| 1-3-7510-5040 | Campground - Misc. Rental | (21,000.00) |
| 1-3-7510-5970 | Campground - Misc. Reserves to Revenue | |
| | Revenue Sub-Total | (21,000.00) |
| 1-4-7510-7200 | Campground - Payroll Salaries | |
| 1-4-7510-7520 | Campground - Supplies Operations | 2,000.00 |
| 1-4-7510-8210 | Campground - Rentals Equipments | |
| 1-4-7510-7950 | Campground - Outside Force | |
| 1-4-7510-8030 | Campground - Misc. Service Hydro | 3,700.00 |
| 1-4-7510-8040 | Campground - Misc. Service Water/Sewer | 500.00 |
| 1-4-7510-8320 | Campground - Misc. Provision Reserves | |
| 1-4-7510-8420 | Campground - Misc. Others | |
| | Expenses Sub-Total | 6,200.00 |
| | Department Total | (14,800.00) |
| 1-4-7550-7200 | Strongman Park - Payroll Salaries | |
| 1-4-7550-7520 | Strongman Park - Supplies Operations | |
| 1-4-7550-8130 | Strongman Park - Misc. Service Others | 550.00 |
| 1-4-7550-9000 | Strongman Park - Amortization Expenses | |
| | Expenses Sub-Total | 550.00 |
| | Department Total | 550.00 |
| 1-3-7600-5000 | Rec. Truck - Funding Government | |
| 1-3-7600-5040 | Rec. Truck - Other | |
| 1-3-7600-5510 | Rec. Truck - Rental Equipment | |
| | Revenue Sub-Total | - |
| 1-4-7600-7200 | Rec. Truck - Payroll Salaries | |
| 1-4-7600-7420 | Rec. Truck - Insurance Vehicles | 350.00 |
| 1-4-7600-7520 | Rec. Truck - Supplies Operations | |
| 1-4-7600-7610 | Rec. Truck - Supplies Gas/Diesel | 1,600.00 |
| 1-4-7600-7630 | Rec. Truck - Supplies Others | |
| 1-4-7600-7760 | Rec. Truck - Buying Equipment | |
| 1-4-7600-7950 | Rec. Truck - Maintenance Outside Force | 900.00 |
| 1-4-7600-8210 | Rec. Truck - Rental Equipments | |
| 1-4-7600-9000 | Rec. Truck Amortization Expenses | |
| | Expenses Sub-Total | 2,850.00 |
| | Department Total | 2,850.00 |
| 1-3-7650-5000 | KUBOTA RTV - Funding - Provincial Government | |
| 1-3-7650-5510 | KUBOTA RTV - Rental Equipment | (1,000.00) |
| | Revenue Sub-Total | (1,000.00) |
| 1-4-7650-7010 | KUBOTA RTV - Travelling Training / Develop | |
| 1-4-7650-7200 | KUBOTA RTV - Payroll Salaries | |
| 1-4-7650-7520 | KUBOTA RTV - Supplies Operations | 200.00 |
| 1-4-7650-7610 | KUBOTA RTV - Supplies Gas/Diesel | 550.00 |

| Account Code | | 2024 Budget |
|---------------------------|--|------------------------|
| 1-4-7650-7760 | KUBOTA RTV - Buying Equipment | |
| 1-4-7650-7950 | KUBOTA RTV - Maintenance Outside Force | 1,000.00 |
| Expenses Sub-Total | | 1,750.00 |
| Department Total | | 750.00 |
| 1-4-7700-7010 | John Deer Lawn Tractor - Travelling / Training | 1,000.00 |
| 1-4-7700-7200 | John Deer Tractor- Payroll Salaries | |
| 1-4-7700-7520 | John Deer Tractor- Supplies Operations | 1,000.00 |
| 1-4-7700-7610 | John Deer Tractor - Supplies Gas/Diesel | 800.00 |
| 1-4-7700-7760 | John Deer Tractor- Buying Equipment | |
| 1-4-7700-7950 | John Deer Tractor- Maintenance Outside Force | 3,000.00 |
| Expenses Sub-Total | | 5,800.00 |
| Department Total | | 5,800.00 |
| 1-3-7750-5000 | Library/Res.Ctr - Funding - Others | |
| 1-3-7750-5020 | Library/Res.Ctr - Funding - Provincial Govern. | (1,913.00) |
| 1-3-7750-5030 | Library/Res.Ctr- Funding - Donations | |
| 1-3-7750-5040 | Library/Res.Ctr - Misc. Other | |
| 1-3-7750-5100 | Library/Res.Ctr - User Fees Services | |
| 1-3-7750-5120 | Library/Res.Ctr - User Fees Others | |
| 1-3-7750-5190 | Library/Res.Ctr - User Fees Gym Commission | (1,200.00) |
| 1-3-7750-5200 | Library/Res.Ctr - User Fees Foret du Bonheur | |
| 1-3-7750-5210 | Library/Res.Ctr - User Fees MNR Commission | (450.00) |
| 1-3-7750-5230 | Library/Res.Ctr - User Fees Rod & Gun | |
| 1-3-7750-5930 | Library/Res.Ctr - Misc. Copies/Fax | |
| 1-3-7750-5970 | Library/Res.Ctr - Misc. Prev. Yr. Surplus | (8,000.00) |
| 1-3-7750-5980 | Library/Res.Ctr - Misc. Reserves to Revenues | |
| 1-3-7750-6010 | Library/Res.Ctr - Misc. Unex. Fund. Res. to Rev. | |
| 1-3-7750-6040 | Library/Res.Ctr - Misc Souvenir Shop | (1,200.00) |
| 1-3-7750-6060 | Library/Res.Ctr - Misc. Phone Cards | |
| Revenue Sub-Total | | (12,763.00) |
| 1-4-7750-7010 | Library/Res.Ctr -Travelling Training/Development | |
| 1-4-7750-7020 | Library/Res.Ctr - Subscription Association | 650.00 |
| 1-4-7750-7030 | Library/Res.Ctr - Subscription Publication | |
| 1-4-7750-7200 | Library/Res.Ctr - Payroll Salaries | |
| 1-4-7750-7220 | Library/Res.Ctr - Benefits C.P.P. | |
| 1-4-7750-7230 | Library/Res.Ctr - Benefits E.I. | |
| 1-4-7750-7240 | Library/Res.Ctr - Benefits E.H.T. | |
| 1-4-7750-7250 | Library/Res.Ctr - Benefits WSIB General | |
| 1-4-7750-7270 | Library/Res.Ctr - Pension Plan | |
| 1-4-7750-7310 | Library/Res.Ctr - Employee Contract Visioncare | |
| 1-4-7750-7400 | Library / Res. Ctr - Insurance Building | 5,400.00 |
| 1-4-7750-7500 | Library/Res.Ctr - Supplies Office | |
| 1-4-7750-7510 | Library/Res.Ctr - Supplies Printing | |
| 1-4-7750-7520 | Library/Res.Ctr - Supplies Operations | |
| 1-4-7750-7570 | Library/Res.Ctr - Supplies P/R | |
| 1-4-7750-7580 | Library/Res.Ctr - Supplies Postage | |
| 1-4-7750-7630 | Library/Res.Ctr - Supplies Others | |
| 1-4-7750-7720 | Library/Res.Ctr - Advertizing Others | |
| 1-4-7750-7760 | Library/Res.Ctr - Buying Equipment | |
| 1-4-7750-7800 | Library/Res.Ctr - Phone General | |
| 1-4-7750-7830 | Library/Res.Ctr - Phone Modem Line | |
| 1-4-7750-7880 | Library/Res.Ctr - Cell phone | |
| 1-4-7750-7920 | Library/Res.Ctr - Maintenance Contract CPU | |
| 1-4-7750-7950 | Library/Res.Ctr - Maintenance Outside Force | |
| 1-4-7750-8010 | Library/Res.Ctr - Misc. Service Courier | |
| 1-4-7750-8130 | Library/Res.Ctr - Misc. Service Others | |
| 1-4-7750-8210 | Library/Res.Ctr - Rentals Equipments | |
| 1-4-7750-8320 | Library/Res.Ctr - Misc. Provision Reserves | |

| <u>Account Code</u> | 2024 Budget |
|---|------------------------|
| 1-4-7750-8340 Library/Res.Ctr - Misc. Bank Charges | 3,500.00 |
| 1-4-7750-8410 Library/Res.Ctr - Misc. Donations | 100.00 |
| 1-4-7750-8420 Library/Res.Ctr - Misc. Others | |
| 1-4-7750-8500 Library/Res.Ctr - Capital Project Mics. | |
| 1-4-7750-8700 Library/Res.Ctr - Purchases Souvenir Shop | 4,000.00 |
| 1-4-7750-8720 Library/Res.Ctr - Cost of Good Sold | |
| 1-4-7750-9000 Library/Res.Ctr - Amortization Expenses | |
| 1-4-7750-9000 Library/Res.Ctr - Amortization Expenses | |
| Expenses Sub-Total | 13,650.00 |
| Department Total | 887.00 |
| 1-3-7800-5020 Rec. Com. - Funding - Others | |
| 1-3-7800-5030 Rec.Com. - Funding - Donations | |
| 1-3-7800-5040 Rec.Com. - Misc. Other | (500.00) |
| 1-3-7800-5980 Rec.Com. - Reserves to Revenue | |
| Revenue Sub-Total | (500.00) |
| 1-4-7800-7200 Rec.Com. - Payroll Salaries | |
| 1-4-7800-8210 Rec.Com. - Rentals Equipments | |
| 1-4-7800-8320 Rec.Com. - Misc. Provision Reserves | |
| 1-4-7800-8630 Rec.Com. - Boards Misc. Expenses | 500.00 |
| Expenses Sub-Total | 500.00 |
| Department Total | - |
| 1-3-7900-5000 Strongman - Funding | |
| 1-3-7900-5030 Strongman - Funding - Donations | |
| 1-3-7900-5040 Strongman - Misc. Other | |
| 1-3-7900-5980 Strongman - Misc. Reserves to Revenues | (500.00) |
| Revenue Sub-Total | (500.00) |
| 1-4-7900-7200 Strongman - Payroll Salaries | |
| 1-4-7900-7200 Strongman - Summer Students Payroll | |
| 1-4-7900-7220 Strongman - C.P.P. | |
| 1-4-7900-7230 Strongman - Benefits E.I. | |
| 1-4-7900-7240 Strongman - Benefits E.H.T. | |
| 1-4-7900-7250 Strongman - Benefits WSIB | |
| 1-4-7900-7420 Strongman - Insurance Tent & Trailer | |
| 1-4-7900-7520 Strongman - Supplies Operation | |
| 1-4-7900-7610 Strongman - Supplies Gas / Diesel | |
| 1-4-7900-8210 Strongman - Rentals Equipments | |
| 1-4-7900-8320 Strongman - Misc. Provision Reserves | |
| 1-4-7900-8630 Strongman - Boards Misc. Expenses | 500.00 |
| Expenses Sub-Total | 500.00 |
| Department Total | - |
| 1-3-8000-5040 Planning Zoning - Misc. Others | |
| 1-3-8000-5700 Planning Zoning | (2,000.00) |
| 1-3-8000-5980 Planning/Zoning - Misc. Reserves to Rev. | (30,000.00) |
| Revenue Sub-Total | (32,000.00) |
| 1-4-8000-7010 Planning/Zoning - Travelling Training/Development | |
| 1-4-8000-7200 Planning/Zoning - Payroll Salaries | |
| 1-4-8000-7520 Planning/Zoning - Supplies Operations | 2,500.00 |
| 1-4-8000-7580 Planning/Zoning - Supplies Postage | |
| 1-4-8000-7700 Planning/Zoning - Advertizing News Paper | |
| 1-4-8000-7760 Planning/Zoning - Buying Equipment | |
| 1-4-8000-8020 Planning/Zoning - Misc. Service Lawyer | |
| 1-4-8000-8120 Planning/Zoning - Misc.Service Prof.Adv. | 50,000.00 |
| 1-4-8000-8530 Planning/Zoning - Capital Fund Payment | |

| <u>Account Code</u> | <u>2024 Budget</u> |
|---|------------------------|
| Expenses Sub-Total | 52,500.00 |
| Department Total | 20,500.00 |
| 1-3-8100-5000 Economic Dev. - Funding - Provincial Government | |
| 1-3-8100-5010 Economic Dev. - Funding - Federal Government | (26,491.00) |
| 1-3-8100-5020 Economic Dev. - Funding - Others | (10,000.00) |
| 1-3-8100-5030 Economic Dev. - Funding - Donations | |
| 1-3-8100-5040 Economic Dev. - Unearned Revenues | |
| 1-3-8100-5980 Economic Dev. - Misc. Reserves to Revenues | |
| 1-3-8100-6070 Economic Dev. - Misc. New Website (CDEC) | (10,000.00) |
| Revenue Sub-Total | (46,491.00) |
| 1-4-8100-7010 Economic Dev. - Travelling Training/Development | 10,000.00 |
| 1-4-8100-7020 Economic Dev. - Subscription Association | 100.00 |
| 1-4-8100-7200 Economic Dev. - Payroll Salaries | 77,250.00 |
| 1-4-8100-7210 Economic Dev. - Payroll in Kind | |
| 1-4-8100-7220 Economic Dev. - Benefits C.P.P. | 4,100.00 |
| 1-4-8100-7230 Economic Dev. - Benefits E.I. | 1,800.00 |
| 1-4-8100-7240 Economic Dev. - Benefits E.H.T. | 1,600.00 |
| 1-4-8100-7250 Economic Dev. - Benefits WSIB General | 2,600.00 |
| 1-4-8100-7270 Economic Dev. - Pension Plan | 2,100.00 |
| 1-4-8100-7300 Economic Dev. - Medical Plan | 7,800.00 |
| 1-4-8100-7310 Economic Dev. - Visioncare | 400.00 |
| 1-4-8100-7520 Economic Dev. - Supplies Operation | 1,650.00 |
| 1-4-8100-7570 Economic Dev. - Supplies P/R | 1,000.00 |
| 1-4-8100-7580 Economic Dev. - Supplies Postage | 100.00 |
| 1-4-8100-7720 Economic Dev. - Advertizing Others | 7,800.00 |
| 1-4-8100-7740 Economic Dev. - Buying Equipment | 3,500.00 |
| 1-4-8100-7800 Economic Dev. - Phone General | 300.00 |
| 1-4-8100-7880 Economic Dev. - Phone Cell | 540.00 |
| 1-4-8100-8010 Economic Dev. - Misc. Service Courier | |
| 1-4-8100-8120 Economic Dev. - Misc. Service Proff. Advice | 116,000.00 |
| 1-4-8100-8130 Economic Dev. - Misc. Service Others | |
| 1-4-8100-8140 Economic Dev. - Misc. Service Camelots | |
| 1-4-8100-8210 Economic Dev. - Rentals Equipments | |
| 1-4-8100-8410 Economic Dev. - Misc. Donations | |
| 1-4-8100-8500 Economic Dev. - Capital Project Mics. | |
| 1-4-8100-8440 Economic Dev. - Immigration | 10,000.00 |
| 1-4-8100-8450 Economic Dev. - Food Waste Program | 10,000.00 |
| 1-4-8100-8460 Economic Dev. - Website | 20,000.00 |
| 1-4-8100-8470 Economic Dev. - SEED Homes | 200,000.00 |
| 1-4-8100-8480 Economic Dev. - Housing Needs & Demands Assess. Study | 40,000.00 |
| 1-4-8100-8630 Economic Dev. - Boards Misc. Expenses | |
| Expenses Sub-Total | 518,640.00 |
| Department Total | 472,149.00 |
| Total Revenue on General Budget | (4,105,391.00) |
| Total Expenses on General Budget | 4,105,391.00 |
| Difference Total on General Budget | - |
| Total Revenues from Water & Sewer Budget | (1,012,529.00) |
| Total Expenses from Water & Sewer Budget | 1,012,529.00 |
| Grand Total Budget Revenues | (5,117,920.00) |

Account Code

| | <u>2024</u> <u>budget</u> |
|-----------------------------|--|
| Grand Total Budget Expenses | 5,117,920.00 |
| | |
| Difference | - |

Budget 2024 - By-Law 2024-25

| <u>Account Code</u> | <u>Account Description</u> | <u>2024 Budget</u> |
|---------------------------|--|------------------------|
| 1-3-4300-5000 | Water Treatment - Fundin. Prov. Governm. | (94,000.00) |
| 1-3-4300-5040 | Water Treatment - Misc. Others | |
| 1-3-4300-5130 | Water Treatment - User Fees Water Charge | (255,028.00) |
| 1-3-4300-5140 | Water Treatment - User Fees Wtr/Swr Sup | |
| 1-3-4300-5160 | Water Treatment - User Fees Water Capita | (40,850.00) |
| 1-3-4300-5860 | Water Treatment - Interest on Water Chrg | (2,000.00) |
| 1-3-4300-5970 | Water Treatment - Misc. Previous Year Suplus | |
| 1-3-4300-5980 | Water Treatment - Misc. Reserve to Rev. | 87,716.00 |
| 1-3-4300-5990 | Water Treatment - Misc. Cap. Fnd-Rev. | |
| Revenue Sub-Total | | (304,162.00) \$ |
| 1-4-4300-7010 | Water Treatment - Travelling Train./Dev. | 7,500.00 |
| 1-4-4300-7020 | Water Treatment - Subscription Associat. | 145.00 |
| 1-4-4300-7060 | Water Treatment - Subscription Education | |
| 1-4-4300-7080 | Water Treatment - Subscription Certific. | 150.00 |
| 1-4-4300-7200 | Water Treatment - Payroll Salaries | 5,475.00 |
| 1-4-4300-7400 | Water Treatment - Insuranc Build. / Cont | 1,000.00 |
| 1-4-4300-7410 | Water Treatment - Insurance Liability | 525.00 |
| 1-4-4300-7500 | Water Treatment - Supplies Office | |
| 1-4-4300-7520 | Water Treatment - Supplies Operations | 600.00 |
| 1-4-4300-7570 | Water Treatment - Supplies P/R | |
| 1-4-4300-7580 | Water Treatment - Supplies Postage | 75.00 |
| 1-4-4300-7600 | Water Treatment - Supplies Fuel/Heat | 650.00 |
| 1-4-4300-7720 | Water Treatment - Advertizing Others | |
| 1-4-4300-7760 | Water Treatment - Buying Equipment | 20,000.00 |
| 1-4-4300-7800 | Water Treatment - Phone General | 230.00 |
| 1-4-4300-7880 | Water Treatment - Phone Cellular | 100.00 |
| 1-4-4300-7920 | Water Treatment - Maintenance Contr. CPU | 2,200.00 |
| 1-4-4300-7950 | Water Treatment - Maintenance Outside Force | 30,500.00 |
| 1-4-4300-8010 | Water Treatment - Misc. Service Courier | |
| 1-4-4300-8020 | Water Treatment - Misc. Service Lawyer | |
| 1-4-4300-8030 | Water Treatment - Misc. Service Hydro | 21,500.00 |
| 1-4-4300-8080 | Water Treatment - Misc. Service ORO | |
| 1-4-4300-8090 | Water Treatment - Misc. Service OIC Dis. | |
| 1-4-4300-8100 | Water Treatment - Misc. Serv. OIC Treat. | 107,522.00 |
| 1-4-4300-8120 | Water Treatment - Misc. Serv. Prof. Adv. | 4,500.00 |
| 1-4-4300-8130 | Water Treatment - Misc. Service Others | |
| 1-4-4300-8160 | Water Treatment - Misc. Serv. Bakoe & Op | |
| 1-4-4300-8210 | Water Treatment - Rentals Equipments | 500.00 |
| 1-4-4300-8300 | Water Treatment - Misc Deficit Prev. Yr | |
| 1-4-4300-8320 | Water Treatment - Misc. Provision Reserv | 6,990.00 |
| 1-4-4300-8320 | Water Treatment - Misc. Provision Reserv | |
| 1-4-4300-8340 | Water Treatment - Misc. Bank Charges | |
| 1-4-4300-8390 | Water Treatment - Misc. Cxl Water Char | |
| 1-4-4300-8500 | Water Treatment - Capital Project Misc. | 94,000.00 |
| 1-4-4300-8530 | Water Treatment - Capital Fund Payment | |
| 1-4-4300-9000 | Water Treatment - Amortization Expenses | |
| Expenses Sub-Total | | 304,162.00 \$ |
| Department Total | | - \$ |
| 1-3-4350-5000 | Water Distribution - Provincial Funding | |
| 1-3-4350-5010 | Water Distribution - Federal Funding | |
| 1-3-4350-5040 | Water Distribution - Misc. Others | |
| 1-3-4350-5100 | Water Distribution - User Fees Services | (150,000.00) \$ |
| 1-3-4350-5110 | Water Distribution - User Fee Tax Cer.Ins. | |
| 1-3-4350-5130 | Water Distribution - User Fees Water Ch. | (255,028.00) \$ |
| 1-3-4350-5140 | Water Distribution - User Fee Wtr/SwrSup | |
| 1-3-4350-5150 | Water Distribution - User FeeWaterOn/Off | (1,000.00) \$ |

Budget 2024 - By-Law 2024-25

| <u>Account Code</u> | <u>Account Description</u> | <u>2024 Budget</u> |
|--|---|------------------------|
| 1-3-4350-5160 | Water Distribution - User Fees Water Cap | (40,850.00) \$ |
| 1-3-4350-5510 | Water Distribution - Rental Equipment | |
| 1-3-4350-5860 | Water Distribution - Inte. on Water Chrg | |
| 1-3-4350-5970 | Water Distribution - Misc. Previous Year Suplus | |
| 1-3-4350-5980 | Water Distribution - Misc. Res. To Revenue | 63,185.00 \$ |
| 1-3-4350-5990 | Water Distribution - Misc. Cap. Fnd-Rev. | |
| Revenue Sub-Total | | (383,693.00) \$ |
| 1-4-4350-7010 | Water Distribution - Traveling Train/Dev | |
| 1-4-4350-7020 | Water Distribution - Subscription Associ | |
| 1-4-4350-7080 | Water Distribution - Subscription Certi | 150.00 \$ |
| 1-4-4350-7200 | Water Distribution - Payroll Salaries | 5,475.00 \$ |
| 1-4-4350-7400 | Water Distribution - Insura Build./ Cont | 1,000.00 \$ |
| 1-4-4350-7410 | Water Distribution - Insurance Liability | 550.00 \$ |
| 1-4-4350-7520 | Water Distribution - Supplies Operations | 700.00 \$ |
| 1-4-4350-7580 | Water Distribution - Supplies Postage | 100.00 \$ |
| 1-4-4350-7610 | Water Distribution - Supplies Gas/Diesel | 50.00 \$ |
| 1-4-4350-7720 | Water Distribution - Advertising Others | |
| 1-4-4350-7760 | Water Distribution - Buying Equipment | 185,000.00 \$ |
| 1-4-4350-7800 | Water Distribution - Phone General | 250.00 \$ |
| 1-4-4350-7880 | Water Distribution - Phone Cellular | 3.00 \$ |
| 1-4-4350-7920 | Water Distribution - Maint Cont CPU | 2,200.00 \$ |
| 1-4-4350-7950 | Water Distribution - Maint. Outside Forc | 27,500.00 \$ |
| 1-4-4350-8010 | Water Distribution - Misc.ServiceCourier | |
| 1-4-4350-8020 | Water Distribution - Misc. Service Lawyer | |
| 1-4-4350-8080 | Water Distribution - Misc. Service ORO | 26,880.00 \$ |
| 1-4-4350-8090 | Water Distribution - Misc. Ser. OIC Dis. | |
| 1-4-4350-8120 | Water Distribution - Misc. Ser. Prof. Adv. | 3,000.00 \$ |
| 1-4-4350-8130 | Water Distribution - Misc. Service Other | |
| 1-4-4350-8160 | Water Distribution - Misc. Ser. Bako & Op | |
| 1-4-4350-8210 | Water Distribution - Rentals Equipments | 250.00 \$ |
| 1-4-4350-8300 | Water Distribution - Misc Deficit previous Year | |
| 1-4-4350-8320 | Water Distribution - Misc. Provi. Reser. W & S | 6,990.00 \$ |
| 1-4-4350-8320 | Water Distribution - Misc. Provi. Reser. W & S | |
| 1-4-4350-8390 | Water Distribution - Misc. Cxl Water Chr | |
| 1-4-4350-8420 | Water Distribution - Misc. Others | 123,595.00 \$ |
| 1-4-4350-8500 | Water Distribution - Capital Project Misc. | |
| 1-4-4350-8530 | Water Distribution - Capital Fund Payment | |
| 1-4-4350-9000 | Water Distribution - Amortization Expens | |
| Expenses Sub-Total | | 383,693.00 \$ |
| Department Total | | - \$ |
| Sub-Total per Section - Water Departments | | - \$ |
| 1-3-4400-5000 | Sewer Treatment - Fundin. Prov. Governm. | |
| 1-3-4400-5040 | Sewer Treatment - Misc. Others | (200.00) \$ |
| 1-3-4400-5140 | Sewer Treatment - User Fees Wtr/Swr Sup. | (90,000.00) \$ |
| 1-3-4400-5170 | Sewer Treatment - User Fees Sewer Charge | (80,005.00) \$ |
| 1-3-4400-5870 | Sewer Treatment - Interest on Sewer Chrg | |
| 1-3-4400-5980 | Sewer Treatment - Misc. Reserves to Rev. | 103,141.00 \$ |
| Revenue Sub-Total | | (67,064.00) \$ |
| 1-4-4400-7010 | Sewer Treatment - Travel Train./Dev. | |
| 1-4-4400-7080 | Sewer Treatment - Subscription Certifica | 150.00 \$ |
| 1-4-4400-7200 | Sewer Treatment - Payroll Salaries | 5,475.00 \$ |
| 1-4-4400-7400 | Sewer Treatment - Insurance Build / Cont | 700.00 \$ |
| 1-4-4400-7410 | Sewer Treatment - Insurance Liability | 550.00 \$ |
| 1-4-4400-7500 | Sewer Treatment - Supplies Office | |
| 1-4-4400-7520 | Sewer Treatment - Supplies Operations | 1,000.00 \$ |

Budget 2024 - By-Law 2024-25

| <u>Account Code</u> | <u>Account Description</u> | <u>2024 Budget</u> |
|---------------------------|---|------------------------|
| 1-4-4400-7570 | Sewer Treatment - Supplies P/R | |
| 1-4-4400-7580 | Sewer Treatment - Supplies Postage | 100.00 \$ |
| 1-4-4400-7580 | Sewer Treatment -Supplies Gas/Diesel | |
| 1-4-4400-7620 | Sewer Treatment - Supplies Health & Safe | |
| 1-4-4400-7720 | Sewer Treatment - Advertising Others | |
| 1-4-4400-7880 | Sewer Treatment - Phone Cellular | |
| 1-4-4400-7920 | Sewer Treatment - Maintenance Contr CPU | 2,200.00 \$ |
| 1-4-4400-7950 | Sewer Treatment - Maint. Outside Force | 29,000.00 \$ |
| 1-4-4400-8010 | Sewer Treatment - Misc. Service Courier | |
| 1-4-4400-8030 | Sewer Treatment - Misc. Service Hydro | 4,500.00 \$ |
| 1-4-4400-8080 | Sewer Treatment - Misc. Service ORO | 18,884.00 \$ |
| 1-4-4400-8120 | Sewer Treatment - Misc. Servi. Prof. Adv | 3,000.00 \$ |
| 1-4-4400-8160 | Sewer Treatment - Misc. Serv. Bako & Ope | |
| 1-4-4400-8200 | Sewer Treatment - Heavy Equipment Ope. | |
| 1-4-4400-8210 | Sewer Treatment - Rentals Equipments | 500.00 \$ |
| 1-4-4400-8300 | Sewer Treatment - Misc Deficit Prev. Yr | |
| 1-4-4400-8320 | Sewer Treatment - Misc. Provi. Reserves | 1,005.00 \$ |
| 1-4-4400-8320 | Sewer Treatment - Misc. Provi. Reserves | |
| 1-4-4400-8400 | Sewer Treatment - Misc. Cxl Sewer Charge | |
| 1-4-4400-9000 | Sewer Treatment - Amortization Expenses | |
| Expenses Sub-Total | | 67,064.00 \$ |
| Department Total | | - \$ |
| 1-3-4450-5000 | Sewer Collection - Funding Prov. Government | (191,000.00) \$ |
| 1-3-4450-5040 | Sewer Collection - Misc. Others | |
| 1-3-4450-5140 | Sewer Collection - User Fee Wtr/Swr Sup. | |
| 1-3-4450-5170 | Sewer Collection - User Fees Sewer Chrg | (80,005.00) \$ |
| 1-3-4450-5870 | Sewer Collection - Interest on Sew Chrg | |
| 1-3-4450-5980 | Sewer Collection - Misc.Reserves to Rev. | 13,395.00 \$ |
| Revenue Sub-Total | | (257,610.00) \$ |
| 1-4-4450-7010 | Sewer Collection - Travelling Train/Dev | |
| 1-4-4450-7080 | Sewer Collection - Subscription Certific | 145.00 \$ |
| 1-4-4450-7200 | Sewer Collection - Payroll Salaries | 5,475.00 \$ |
| 1-4-4450-7400 | Sewer Collection - Insurance Build./Cont | 650.00 \$ |
| 1-4-4450-7410 | Sewer Collection - Insurance Liability | 550.00 \$ |
| 1-4-4450-7520 | Sewer Collection - Supplies Operations | 8,300.00 \$ |
| 1-4-4450-7580 | Sewer Collection - Supplies Postage | 100.00 \$ |
| 1-4-4450-7600 | Sewer Collection - Supplies Fuel/Heat | 400.00 \$ |
| 1-4-4450-7720 | Sewer Collection - Advertising Others | |
| 1-4-4450-7760 | Sewer Collection - Buying Equipment | |
| 1-4-4450-7880 | Sewer Collection - Phone Cellular | 100.00 \$ |
| 1-4-4450-7920 | Sewer Collection - Maint.Contract CPU | 2,200.00 \$ |
| 1-4-4450-7950 | Sewer Collection - Maint. Outside Force | 5,000.00 \$ |
| 1-4-4450-8010 | Sewer Collection - Misc. Service Courier | |
| 1-4-4450-8030 | Sewer Collection - Misc. Service Hydro | 6,500.00 \$ |
| 1-4-4450-8080 | Sewer Collection - Misc. Service ORO | 18,885.00 \$ |
| 1-4-4450-8120 | Sewer Collection - Misc. Serv. Prof. Ad. | 15,000.00 \$ |
| 1-4-4450-8130 | Sewer Collection - Misc. Serv. Others | |
| 1-4-4450-8160 | Sewer Collection - Misc. Serv. Bac & Ope | |
| 1-4-4450-8210 | Sewer Collection - Rentals Equipments | 500.00 \$ |
| 1-4-4450-8300 | Sewer Collection - Misc Deficit Prev. Yr | |
| 1-4-4450-8310 | Sewer Collection - Misc. Tax Own Properties | 1,800.00 \$ |
| 1-4-4450-8320 | Sewer Collection - Misc. Provi. Reserves | 1,005.00 \$ |
| 1-4-4450-8320 | Sewer Collection - Misc. Provi. Reserves | |
| 1-4-4450-8400 | Sewer Collection - Misc. Cxl Sewer Chrg | |
| 1-4-4450-8500 | Sewer Collection - Capital Work | 191,000.00 \$ |
| 1-4-4450-9000 | Sewer Collection - Amortization Expenses | |
| Expenses Sub-Total | | 257,610.00 \$ |

Budget 2024 - By-Law 2024-25

Account Code Account Description

2024
Budget

Department Total

- \$

ver Revenue and Charges should be a Ne

- \$

COUNCIL RESOLUTION



Moved By: Helene
Seconded By: Krystel

DATE: May 8, 2024
Resolution No. 24-120

Whereas that By-Law No. 2024-26, being a By-law to establish Tax Ratios and Sub-Class Treatment for the year 2024, be adopted as presented.

✓

| | | |
|----------------------|-----------------------|-----------------------|
| <hr/> Carried | <hr/> Defeated | <hr/> Deferred |
|----------------------|-----------------------|-----------------------|

| RECORDED VOTE: | YES | NO |
|-----------------------------|-------|-------|
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystel Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:



By-Law No. 2024-26

Being a By-law to establish Tax Ratios and Sub-Class Treatment for the year 2024.

WHEREAS the Corporation of the Township of Dubreuilville (the "*Municipality*") is required to establish tax ratios pursuant to *Section 308 of the Municipal Act, 2001, S.O. 2001, Chapter 25*, as amended (hereinafter referred to as the "*Act*");

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes and subclasses have been prescribed pursuant to *Sections 7 and 8 of the Assessment Act, R.S.O. 1990, c.A.31*, as amended

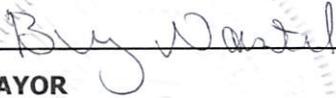
NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That for the taxation year 2024, the tax ratios shall be as follows:

- | | |
|--|----------|
| a) residential property class: | 1.000000 |
| b) new multi-residential property class: | 1.000000 |
| c) multi-residential property class: | 1.383071 |
| d) commercial property class: | 1.570000 |
| e) the broad industrial class: | 2.217259 |
| f) residual industrial property class: | 2.217259 |
| g) large industrial property class: | 2.217259 |
| h) pipelines property class: | 1.100000 |
| i) farm property class: | 0.250000 |
| j) managed forests property class: | 0.250000 |

That, in accordance with Subsection 313(1.3) of the Municipal Act, no tax rate reductions shall be applied to properties in the Vacant or Excess Land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act.

READ a first, second and third time and be finally passed this 8th day of May 2024.



MAYOR



CAO-CLERK

COUNCIL RESOLUTION



Moved By: Helene
Seconded By: Krystal

DATE: May 8, 2024
Resolution No. 24-122

Whereas that we reconvene in regular municipal council meeting at 8:04 p.m.

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <u>Carried</u> | <u>Defeated</u> | <u>Deferred</u> |

| RECORDED VOTE: | YES | NO |
|-----------------------------|-------|-------|
| Councillor Hélène Perth | _____ | _____ |
| Councillor Luc Lévesque | _____ | _____ |
| Councillor Julila Hemphill | _____ | _____ |
| Councillor Krystal Lévesque | _____ | _____ |
| Mayor Beverly Nantel | _____ | _____ |

Declaration of Pecuniary Interest and General Nature Thereof:

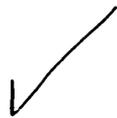
COUNCIL RESOLUTION



Moved By: Julia
Seconded By: Hélène

DATE: May 8, 2024
Resolution No. 24-123

Whereas that this regular municipal council meeting dated May 8, 2024 hereby adjourn at 8:05 p.m.



Carried

Defeated

Deferred

RECORDED VOTE:

YES

NO

Councillor Hélène Perth

Councillor Luc Lévesque

Councillor Julila Hemphill

Councillor Krystal Lévesque

Mayor Beverly Nantel

Declaration of Pecuniary Interest and General Nature Thereof: