The Corporation of the Town of Ajax Council Information Package May 1, 2026

Durham Region Municipalities Correspondence

1. The Regional Municipality of Durham – Continuation and Enhancement of the Durham Greener Buildings Program
    - Background Materials: Report: 2026-CG-9
2. The Regional Municipality of Durham – Regional Staff Comments on Transport Canada's Pickering Lands Public and Stakeholder Consultation
    - Background Materials: Report: 2026-CG-12
3. The Regional Municipality of Durham – Motion Regarding Bill 100 and Continued Direct Election of the Regional Chair
4. The Regional Municipality of Durham – Proposed Provincial Amendments to the Water and Wastewater Public Corporations Act, 2025 and the Safe Drinking Water Act, 2002 (ERO 026-0301), the Invitation to Municipalities to Register Potential Interest in Implementing a Water and Wastewater Public Corporation Model (ERO 026-0419); and the Region's Response to the Various ERO Postings on Bill 98 Building Homes and Improving Transportation Infrastructure Act, 2026
5. The Regional Municipality of Durham – Motion Regarding Bill 9 – Municipal Accountability Act
6. Town of Whitby – Strengthening Provincial Sanctions for Coercive or Politically Motivated Misuse of Office by Municipal Councillors
7. Town of Whitby – Indigenous Engagement Guide - Meeting & Update

Other Municipalities, Organizations and Individuals Correspondence

8. Municipality of Waterloo – Community Safety and Well-Being Plan
9. Watershed Plans and Source Water Protection, Credit Valley Conservation – Impacts to CTC from Proposed Boundaries for the Regional Consolidation of Ontario's Conservation Authorities
10. Municipal Property Assessment Corporation (MPAC) – 2025 Annual and Performance Report and Financial Statements

Summary of Advisory Committee Activities

11. Accessibility Advisory Committee
12. Heritage Advisory Committee

Proclamations and Flag Raisings

13. Human Values Day – April 26, 2026
14. Aging Well Month – June, 2026
15. Community Living – May 1, 2026
    - Flag Raising at Pat Bayly Square
16. MS Canada – May 8, 2026
    - Flag Raising at Pat Bayly Square
17. International Day Against Homophobia, Biphobia and Transphobia – May 15, 2026
    - Flag Raising at Pat Bayly Square
18. Pakistan Independence Day – August 13, 2026
    - Flag Raising at Pat Bayly Square
19. India Independence Day – August 14, 2026
    - Flag Raising at Pat Bayly Square

Staff Correspondence

None.

Sent Via Email

The Regional Municipality of Durham

Corporate Services Department – Legislative Services Division

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Alexander Harras M.P.A.
Director of Legislative Services & Regional Clerk

April 29, 2026

Mansoor Mahmood
Director, Building and Development Branch
Ministry of Municipal Affairs and Housing
777 Bay Street, 12th Floor
Toronto, ON M7A 2J3

Dear M. Mahmood:

RE: Continuation and Enhancement of the Durham Greener Buildings Program (2026-CG-9), Our File: D00

Council of the Region of Durham, at its meeting held on April 29, 2026, adopted the following recommendations of the Community Growth & Economic Development Committee:

A) That Regional Council endorse the continuation of the Durham Greener Buildings Program for the period 2026–2029, as outlined in Report #2026-CG-9 of the Commissioner of Community Growth and Economic Development;

B) That staff be directed to pursue external funding opportunities and partnerships to enable additional program enhancements, including expanded outreach and engagement with the commercial building sector and increased alignment with utility conservation and demand management programs;

C) That the Commissioner of Community Growth and Economic Development or designate be authorized to execute the necessary agreement and any ancillary documents with Windfall Ecology Centre on a single source agreement and any ancillary agreements in forms satisfactory to the Regional Solicitor and Commissioner of Finance, to support joint implementation of the Program, as required; and

D) That Report #2026-CG-9 and associated resolution(s) be forwarded to local area municipalities, the Ontario Ministry of Municipal Affairs and Housing, the Ontario Ministry of Energy, Natural Resources Canada, the Association of Municipalities of Ontario and the Federation of Canadian Municipalities, for information.

Please find enclosed a copy of Report #2026-CG-9 for your information.

Alexander Harras

Alexander Harras, M.P.A.
Director of Legislative Services & Regional Clerk
AH/tf

c: T. Essaji, Assistant Deputy Minister, Distribution, Conservation and Innovation Policy Division, Ministry of Energy and Mines
F. Des Rosiers, Assistant Deputy Minister, Energy Efficiency and Technology Sector, Natural Resources Canada
J. Grossi, Clerk, Town of Ajax
F. Lamanna, Clerk, Township of Brock
J. Gallagher, Clerk, Municipality of Clarington
M. Medeiros, Clerk, City of Oshawa
S. Cassel, Clerk, City of Pickering
B. Labelle, Clerk, Township of Scugog
D. Leroux, Clerk, Township of Uxbridge
C. Harris, Clerk, Town of Whitby
Association of Municipalities of Ontario (AMO)
Federation of Canadian Municipalities (FCM)
S. Austin, Commissioner of Community Growth and Economic Development

Sent Via Email

The Regional Municipality of Durham

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Alexander Harras M.P.A.
Director of Legislative Services & Regional Clerk

April 29, 2026

David Quartermain
Director, Real Property Management
Transport Canada
330 Sparks Street
Ottawa, ON   K1A 0N5

Dear D. Quartermain:

RE: Regional Staff Comments on Transport Canada's Pickering Lands Public and Stakeholder Consultation (2026-CG-12), Our File: D00

Council of the Region of Durham, at its meeting held on April 29, 2026, adopted the following recommendations of the Community Growth & Economic Development Committee:

A) That the following Regional staff comments be endorsed and submitted to Transport Canada as the Region's response to the public and stakeholder consultation on future uses for the Pickering Lands:

i) That the federal government define its priorities and long-term planning horizon for the Pickering Lands and prepare alternative land use concepts for stakeholder evaluation;

ii) That should the federal government determine that the Pickering Lands will be used to generate housing opportunities, a comprehensive land use framework be prepared to demonstrate that the creation of a complete and sustainable community balances the various interests in the land;

If you require this information in an accessible format, please contact Legislative Services at clerks@durham.ca or at 1-800-372-1102 ext. 2097.

iii) That should a portion of the Pickering Lands be identified for residential development, sites should be set aside in advance for non-market housing, affordable, and supportive housing and that the cost of land to be made available should be discounted in exchange for long-term guarantees for affordable and attainable housing;

iv) That should a portion of the Pickering Lands be identified as appropriate for employment uses, the federal government should target such industries which support advanced manufacturing (including modular construction);

v) That timely resolution to align the federal Pickering Airport Site Zoning Regulations and provincial Ministers Zoning Orders on the Pickering Lands be prioritized;

vi) That the federal government consider the scale of development and rate of growth of surrounding communities when determining the future of the Pickering Lands;

vii) That the federal government engage with technical experts at the Toronto and Region Conservation Authority (TRCA), Indigenous communities, the Ministry of Agriculture, Food and Agribusiness (OMAFA), the Ministry of Rural Affairs (MRA), and the Ministry of Environment, Conservation and Parks (MECP) to establish data informed criteria for evaluating high conservation value lands;

viii) That the federal government prioritize a systems-based approach to expanding Rouge National Urban Park (RNUP), focusing on protecting and enhancing natural features and the linkages between them, but also preserving productive farmland as a stable supply of local food and support to Durham’s food value chain and industries related to food production;

ix) That the federal government consider the Durham Natural System Climate Change Vulnerability Assessment mapping in its assessment of the Pickering Lands;

x) That the federal government review the Highway Access Management Plan Study, Preliminary Design Study and Class EA for the widening of Highway 7 and the Central Pickering Development Plan Class EA for Regional Services, 2014, for planning purposes for the Pickering Lands;

xi) That further analysis and consultation specific to water and wastewater servicing and transportation infrastructure will be required for any new land use concept to ensure timing of development will be aligned with other development areas and planned Regional infrastructure expansions and that the appropriate financing arrangements will be in place to support the infrastructure costs related to servicing the Pickering Lands, to ensure that these costs are not funded from Durham residents and businesses;

xii) That the Region encourages the federal government to ensure meaningful engagement with Indigenous rights holders, including providing appropriate capacity funding to support participation; and

B) That a copy of Report #2026-CG-12 of the Commissioner of Community Growth and Economic Development be forwarded to Durham's area municipalities, conservation authorities, and the Williams Treaty First Nations.

Please find enclosed a copy of Report #2026-CG-12 for your information.

Alexander Harras

Alexander Harras, M.P.A.
Director of Legislative Services & Regional Clerk
AH/tf

c: J. Grossi, Clerk, Town of Ajax
F. Lamanna, Clerk, Township of Brock
J. Gallagher, Clerk, Municipality of Clarington
M. Medeiros, Clerk, City of Oshawa
S. Cassel, Clerk, City of Pickering
B. Labelle, Clerk, Township of Scugog
D. Leroux, Clerk, Township of Uxbridge
C. Harris, Clerk, Town of Whitby
C. Darling, CAO, Central Lake Ontario Conservation Authority
L. Laliberte, CAO/Secretary-Treasurer, Ganaraska Region Conservation Authority
M. Majchrowski, CAO, Kawartha Conservation
R. Baldwin, CAO, Lake Simcoe Region Conservation Authority
J. MacKenzie, CEO, Toronto and Region Conservation Authority
Alderville First Nation

Beausoleil First Nation
Chippewas of Georgina Island First Nation
Chippewas of Rama First Nation
Curve Lake First Nation
Hiawatha First Nation
Mississaugas of Scugog Island First Nation
S. Austin, Commissioner of Community Growth and Economic Development
A. Burgess, Director, Communications and Engagement

Sent Via Email

The Regional Municipality of Durham

Corporate Services Department – Legislative Services Division

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Alexander Harras M.P.A.
Director of Legislative Services & Regional Clerk

April 29, 2026

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

Dear Premier Ford:

RE: Motion Regarding Bill 100 and Continued Direct Election of the Regional Chair, Our File: A00

Council of the Region of Durham, at its meeting held on April 29, 2026, adopted the following resolution:

Whereas in 2010, the residents of Durham Region voted in a referendum to have the Regional Chair elected;

Whereas the Durham Regional Chair has been directly elected by residents of Durham Region since 2014;

And whereas the direct election of the Regional Chair provides an important element of democratic accountability and a clear public mandate for the position;

And whereas on April 2, 2026, the Provincial Government introduced *Bill 100, the Better Regional Governance Act, 2026*, which would allow the Minister of Municipal Affairs and Housing to appoint Regional Chairs in Durham, Halton, Muskoka, Niagara, Peel, Waterloo and York, as well as the Warden in the County of Simcoe;

And whereas in connection with the introduction of *Bill 100*, the Provincial Government indicated its intention to provide such appointed Regional Chairs with "Strong Chair" powers analogous to the existing "Strong Mayor" powers under the *Municipal Act, 2001* following the 2026 municipal election;

If you require this information in an accessible format, please contact Legislative Services at clerks@durham.ca or at 1-800-372-1102 ext. 2097.

And whereas providing “Strong Chair” powers to provincially appointed Regional Chairs would shift regional decision-making authority to individuals not chosen by local voters and would weaken democratic accountability at the regional level;

And whereas Durham Region has continued to operate as an effective, efficient and fiscally responsible upper tier municipal government, supporting rapid growth, delivering essential services, and maintaining strong financial stewardship;

And whereas Durham Region continues to work collaboratively and constructively with the Provincial Government to advance shared priorities, including housing supply, infrastructure investment and long-term community growth;

And whereas the next municipal election for the 2026–2030 term of Council will take place on October 26, 2026, with the term of office for the next Regional Chair and Council beginning on November 15, 2026.

NOW THEREFORE BE IT RESOLVED:

That Durham Regional Council reaffirm its preference for the continued direct election of the Regional Chair, ensuring the Chair remains accountable to Durham residents and reflects the interests of the community;

And that Durham Regional Council reaffirm its commitment to collaborative governance, accountable leadership and continued partnership with the Province of Ontario;

And that staff be directed to perform a community engagement campaign regarding Bill 100, and that the results be forwarded to the province as additional information at a later date;

And that a copy of this resolution be forwarded to the Premier of Ontario, the Minister of Municipal Affairs and Housing, Durham Region’s Members of Provincial Parliament, Durham’s local area municipalities, the Association of Municipalities of Ontario (AMO), and the Mayors and Regional Chairs of Ontario (MARCO).

Alexander Harras

Alexander Harras
Director of Legislative Services & Regional Clerk

AH/nb

c: Hon. R. Flack, Minister of Municipal Affairs and Housing
Hon. T. McCarthy, MPP Durham
Hon. D. Piccini, MPP, Northumberland/Peterborough South
Hon. P. Bethlenfalvy, MPP, Pickering/Uxbridge
L. Scott, MPP, Haliburton/Kawartha Lakes/Brock
R. Cerjanec, MPP, Ajax
J. French, MPP, Oshawa
L. Coe, MPP, Whitby
J. Grossi, Clerk, Ajax
F. Lamanna, Clerk, Brock
J. Gallagher, Clerk, Clarington
M. Medeiros, Clerk, Oshawa
S. Cassel, Clerk, Pickering
B. Labelle, Clerk, Scugog
D. Leroux, Clerk, Uxbridge
C. Harris, Clerk, Whitby
K. Redman, Chair, Mayors and Regional Chairs of Ontario (MARCO)
L. Jones, Executive Director, Association of Municipalities of Ontario (AMO)
E. Baxter-Trahair, Chief Administrative Officer
A. Burgess, Director, Communication and Engagement

Sent Via Email

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The Regional Municipality of Durham

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Alexander Harras M.P.A.
Director of Legislative Services & Regional Clerk

April 30, 2026

The Honourable Rob Flack
Minister of Housing and Municipal Affairs
Legislative Building, Queen's Park
Toronto, ON M7A 1A1

Dear Minister Flack:

RE: Proposed Provincial Amendments to the Water and Wastewater Public Corporations Act, 2025 and the Safe Drinking Water Act, 2002 (ERO 026-0301), the Invitation to Municipalities to Register Potential Interest in Implementing a Water and Wastewater Public Corporation Model (ERO 026-0419); and the Region's Response to the Various ERO Postings on Bill 98 Building Homes and Improving Transportation Infrastructure Act, 2026, Our File: L14

Council of the Region of Durham, at its meeting held on April 29, 2026, adopted the following recommendations:

A) Endorse the comments, found in Attachment #1 to this Report, as the Region of Durham's response to ERO 026-0301 (Proposed amendments to the Water and Wastewater Public Corporations Act, 2025, and consequential amendments to the Safe Drinking Water Act, 2002), including the following key messages:

   i) Durham Region owns and operates the water and wastewater systems that service Durham's eight local area municipalities and shared services with York Region (York Durham Sewage System). The Region is responsible for maintaining and funding existing infrastructure, as well as planning for future growth through annual Business Plans and Budgets approved by Regional Council.

Durham's large, integrated regional system operates at scale within established governance and financing frameworks, enabling economies of scale and efficient participation in collaborative, multi-regional service arrangements;

ii) Durham Region welcomes the Province's clarification that assets of a Water and Wastewater Public Corporation will remain publicly owned and seeks confirmation that any public corporation model ensures municipalities are not left retaining water and wastewater liabilities without supporting revenues or appropriate mitigation mechanisms, to avoid undue financial burden to property taxpayers;

iii) Participation in a Water and Wastewater Public Corporation should remain a voluntary municipal decision;

B) Endorse the key themes found in Attachment #2 to this report which will inform the Region of Durham's response to the various other ERO postings on Bill 98, Building Homes and Improving Transportation Infrastructure Act, 2026; and

C) That a copy of this report be forwarded to the Minister of Municipal Affairs and Housing, Durham's local area municipalities and the Association of Municipalities of Ontario.

Please find enclosed a copy of Report #2026-COW-21 for your information.

Alexander Harras, M.P.A.
Director of Legislative Services & Regional Clerk
AH/sd

c: Hon. T. McCarthy, MPP, Durham
Hon. D. Piccini, MPP, Northumberland
Hon. P. Bethlenfalvy, MPP, Pickering/Uxbridge
L. Scott, MPP, Haliburton/Kawartha Lakes/Brock
L. Coe, MPP, Whitby
R. Cerjanec, MPP, Ajax
J. French, MPP, Oshawa
J. Grossi, Clerk, Town of Ajax

F. Lamanna, Clerk, Township of Brock
J. Gallagher, Clerk, Municipality of Clarington
M. Medeiros, Clerk, City of Oshawa
S. Cassel, Clerk, City of Pickering
B. Labelle, Clerk, Township of Scugog
D. Leroux, Clerk, Township of Uxbridge
C. Harris, Clerk, Town of Whitby
L. Jones, Executive Director, Association of Municipalities Ontario
E. Baxter-Trahair, Chief Administrative Officer
N. Pincombe, Commissioner of Finance
R. Jagannathan, Commissioner of Works
J. Hunt, Commissioner of Legal Services & Regional Solicitor
S. Austin, Commissioner of Community Growth and Economic Development
A. Burgess, Director, Communication and Engagement

If this information is required in an accessible format, please contact 1-800-372-1102 ext. 2303

The Regional Municipality of Durham Report

To:	Regional Council
From:	Commissioner of Finance, Commissioner of Works, Commissioner of Legal Services & Regional Solicitor, and Commissioner of Community Growth and Economic Development
Report:	#2026-COW-21
Date:	April 29, 2026

Subject:

Proposed Provincial Amendments to the *Water and Wastewater Public Corporations Act, 2025* and the *Safe Drinking Water Act, 2002* (ERO 026-0301), the Invitation to Municipalities to Register Potential Interest in Implementing a Water and Wastewater Public Corporation Model (ERO 026-0419); and the Region's Response to the Various ERO Postings on Bill 98 *Building Homes and Improving Transportation Infrastructure Act, 2026*

Recommendation:

That Regional Council:

A) Endorse the comments, found in Attachment #1 to this Report, as the Region of Durham's response to ERO 026-0301 (Proposed amendments to the *Water and Wastewater Public Corporations Act, 2025*, and consequential amendments to the *Safe Drinking Water Act, 2002*), including the following key messages:

i. Durham Region owns and operates the water and wastewater systems that service Durham's eight local area municipalities and shared services with York Region (York Durham Sewage System). The Region is responsible for maintaining and funding existing infrastructure, as well as planning for future growth through annual Business Plans and Budgets approved by Regional Council. Durham's large, integrated regional system operates at scale within established governance and financing frameworks, enabling economies of scale and efficient participation in collaborative, multi-regional service arrangements.

ii. Durham Region welcomes the Province's clarification that assets of a Water and Wastewater Public Corporation will remain publicly owned and seeks confirmation that any public corporation model ensures municipalities are not left retaining water and wastewater liabilities without supporting revenues or appropriate mitigation mechanisms, to avoid undue financial burden to property taxpayers.

iii. Participation in a Water and Wastewater Public Corporation should remain a voluntary municipal decision;

B) Endorse the key themes found in Attachment #2 to this report which will inform the Region of Durham's response to the various other ERO postings on Bill 98, *Building Homes and Improving Transportation Infrastructure Act, 2026*; and

C) That a copy of this report be forwarded to the Minister of Municipal Affairs and Housing, Durham's local area municipalities and the Association of Municipalities of Ontario.

Report:

1. Purpose

1.1 The purpose of this report is to advise Council of the proposed legislative amendments to the *Water and Wastewater Public Corporations Act, 2025* and the *Safe Drinking Water Act, 2002* under *Bill 98, Building Homes and Improving Transportation Infrastructure Act, 2026* and seeks endorsement of the attached comments (Attachment #1) on ERO 026-0301, to be submitted to the province by May 14, 2026.

1.2 This report advises Council of ERO 026-0419, an Invitation to Municipalities to register potential interest in implementing a Water and Wastewater Public Corporation model.

1.3 This report seeks Council's endorsement of the key themes that will inform the Region's response to the various other ERO postings on Bill 98 *Building Homes and Improving Transportation Infrastructure Act, 2026*.

2. Previous Reports and Decisions

2.1 The attached comments build on the positions previously endorsed by Regional Council through earlier staff submissions and Council consideration of Bill 60, *Fighting Delays, Building Faster Act, 2025*, including Report #2025-COW-37 relating to ERO 025-1098.

3. Background and Legislative Context

3.1 The *Water and Wastewater Public Corporations Act, 2025* was introduced as part of Bill 60, *Fighting Delays, Building Faster Act, 2025*, but is not yet in force. The Act would allow the Province to create public corporations that could own and operate municipal water and wastewater systems. These corporations would have their own governance structures and the authority to set water and wastewater rates.

3.2 The *Water and Wastewater Public Corporations Act, 2025* framework does not require the preparation of a business case or local consultation prior to implementation, representing a different approach to municipal service governance than what is laid out for establishing a Municipal Services Corporation in the *Municipal Act, 2001.*

3.3 On March 30, 2026, Bill 98*, Building Homes and Improving Transportation Infrastructure Act, 2026*, was released and proposes amendments to the *Water and Wastewater Public Corporation Act, 2025*, that affirm water and wastewater infrastructure must remain publicly owned and that shares of a designated Water and Wastewater Public Corporation cannot be issued to private entities. Bill 98 proposes to restrict the transfer of existing municipal long-term borrowing obligations to a corporation but confirmation that municipalities will not be left retaining water and wastewater liabilities without supporting revenues or appropriate mitigation mechanisms, is required.

3.4 On the same day, the province posted a regulatory proposal (ERO 026-0301), initiating a formal consultation process to seek public feedback on the proposed legislative amendments. The deadline for comments is May 14, 2026.

3.5 In response, the comments in Attachment #1 have been prepared to reflect Regional Council's commitment to integrated growth management, fiscal sustainability, and intergovernmental collaboration. They emphasize the importance of ensuring that participation in water and wastewater governance models remains a voluntary municipal decision, ownership of the related assets remain in the public domain, and that any governance or financing model maintains alignment between water and wastewater assets, associated revenues, and long-term debt obligations to avoid unintended fiscal risk and pressure on property taxpayers.

3.6 On April 15, 2026, the province posted an invitation to municipalities to register potential interest in implementing a Water and Wastewater Public Corporation model (ERO 026-0419). This invitation is open until August 13, 2026.

3.7 The Province is consulting on a number of additional items related to Bill 98, *Building Homes and Improving Transportation Infrastructure Act, 2026* until April 29, 2026. In response, the key themes in Attachment #2 have been prepared for Council's endorsement and will inform the Region's detailed submission to the ERO postings.

4. Water and Wastewater Public Corporation Governance Models

4.1 Municipalities are best positioned to determine whether a public utility model, such as a Water and Wastewater Public Corporation, is appropriate based on their unique local circumstances. Decisions of this nature should be informed by local service delivery needs, cost structures, risk profiles, system efficiencies, and impacts on household affordability, rather than through the application of a uniform provincial approach that may not fully reflect differing local circumstances.

4.2 While corporate utility models have been identified as potentially beneficial in certain contexts, they can also introduce additional regulatory complexity and administrative costs that need to be carefully balanced to avoid unintended impacts on household water and wastewater rates. Many existing municipal and regional service delivery models already demonstrate significant efficiencies, transparency, and accountability through established local governance structures and public input processes.

4.3 Smaller municipalities with limited borrowing capacity may benefit from establishing a Water and Wastewater Public Corporation. However, the benefits for large regional systems such as Durham, are less evident and will significantly increase water and sewer user rates as a result of the loss of development charge revenue, new administrative requirements and higher borrowing costs. For large regional systems, which operate at scale and within established governance and financing frameworks, there are fewer potential benefits given existing economies of scale, capital financing capacity, low borrowing costs, access to development charge financing and participation in collaborative, multi-regional service arrangements. Accordingly, staff are not seeking any authorization to submit an expression of interest.

5. Relationship to Strategic Plan

5.1 This report aligns with/addresses the following Strategic Directions and Pathways in Durham Region's 2025-2035 Strategic Plan:

a. Connected and Vibrant Communities

- C1. Align Regional infrastructure and asset management with projected growth, climate impacts, and community needs.

b. Strong Relationships

- S4. Advocate to the federal and provincial government and agencies to advance regional priorities.
- S5. Ensure accountable and transparent decision-making to serve community needs, while responsibly managing available resources.

5.2 This report aligns with/addresses the following Foundation in Durham Region's 2025-2035 Strategic Plan:

a. Processes: Continuously improving processes to ensure we are responsive to community needs.

6. Conclusion

6.1 The proposed amendments to the *Water and Wastewater Public Corporations Act, 2025*, as outlined under ERO 026-0301, provide welcome confirmation of prohibiting private ownership in any new Water and Wastewater Public Corporation.

6.2 The recommended submission outlines the Region's position that decisions regarding participation in Water and Wastewater Public Corporations must remain voluntary and municipality-driven, reflecting local service delivery realities, cost structures, and risk profiles.

6.3 The submission further emphasizes the importance of maintaining alignment between water and wastewater assets, associated revenues, and long-term borrowing obligations. Without such alignment, municipalities could be exposed to unintended fiscal risk, constrained debt capacity and upward pressure on the property tax base, with broader implications for future infrastructure investment and financial planning.

6.4 Endorsement of the attached submission will ensure timely, consistent, and Council-endorsed feedback to the Province, reinforcing positions previously supported by Council and contributing constructively to the provincial consultation process.

7. Attachments

Attachment #1: Recommended Region of Durham Response to ERO 026-0301

Attachment #2: Key Themes Related to Various ERO Postings on Bill 98

Respectfully submitted,

Original Signed By

Nicole Pincombe, CPA, CMA
Commissioner of Finance

Original Signed By

Ramesh Jagannathan, MBA, M.Eng.,
P.Eng., PTOE
Commissioner of Works

Original Signed By

Jason Hunt
Commissioner of Legal Services &
Regional Solicitor

Original Signed By

Sandra Austin
Commissioner of Community Growth and
Economic Development

Recommended for Presentation to
Committee

Original Signed By

Elaine C. Baxter-Trahair
Chief Administrative Officer

Recommended Region of Durham Response to [ERO 026-0301]

Summary and Comments in Support of ERO 026-0301 (Proposed amendments to the *Water and Wastewater Public Corporations Act, 2025* and consequential amendment to the *Safe Drinking Water Act, 2002*)

ERO/RR Posting and Comment Period	Proposed Region of Durham Comments
026-0301 March 30, 2026 – May 14, 2026 (45 days) **Proposed amendments to the Water and Wastewater Public Corporations Act, 2025 and consequential amendment to the Safe Drinking Water Act, 2002**	**(1) Legislative Amendments to *Water and Wastewater Public Corporations Act, 2025*** **Region of Durham Comments:** • Durham Region supports the Province's proposed amendments intent to strengthen the *Water and Wastewater Public Corporations Act* following Bill 60 / Bill 98 by clarifying ownership, continuity of services, and treatment of debt. • Durham Region supports the legislative amendment explicitly guaranteeing 100 per cent public sector ownership of Water and Wastewater Public Corporations (WWPC). This clarification is essential for protecting public trust and confirms that drinking water and wastewater services must remain public goods. • Durham Region also supports amendments ensuring continuity of contracts and preservation of employee rights (successor, pay equity, collective agreements). • While prohibiting the transfer of water and sewer debt is important for ensuring a smooth transition, the Region of Durham is seeking provincial confirmation that any model ensures municipalities are not left retaining water and wastewater liabilities without supporting revenues or appropriate mitigation mechanisms. • Durham Region continues to support the position that municipalities are best positioned to determine whether a public corporate utility model is appropriate for their unique circumstances. Decisions should consider local costs, risks, efficiencies, and long-term impacts on household rates. • While corporate utility models may offer benefits in certain contexts, they can also introduce additional regulatory costs and risk higher household rates. Many existing municipal and regional systems have already achieved significant efficiencies and accountability through local governance and public input processes.

	• While WWPCs may enhance financial flexibility, especially for smaller municipalities, the benefits are likely more limited for large regional systems like Durham, which already achieve economies of scale, and include multi-regional partnerships, which further increase broader system efficiencies. • In addition, Durham Region has a AAA credit rating which enables low-cost borrowing and access to private capital to fund debt. The incremental benefit of a new corporate structure is therefore minimal, while the risks and costs are substantial. • The potential shift of growth related capital costs from development charges to user rates under a WWPC could result in significant water and wastewater rate increases. These impacts would disproportionately affect existing residents who have already paid historic development charges and receive no offsetting benefit. **(2) Legislative Amendment to the *Safe Drinking Water Act* (SDWA - MECP) to clarify that drinking water systems owned by WWPCs constitute municipal drinking water systems and such that applicable SDWA provisions would apply to them.** **Region of Durham Comments:** While treating WWPCs owned systems as municipal drinking water systems under the *Safe Drinking Water Act* maintains regulatory continuity, clarity is required on responsibility for compliance to ensure municipalities are not exposed to residual regulatory or legal risk where ownership and operational control reside with a separate public corporation.

Key Themes Related to Various ERO Postings on Bill 98

The Region of Durham supports the province's objective to increase housing supply, improve affordability and deliver housing-enabling and transportation infrastructure. We remain committed to working collaboratively with the Province to support well-planned, serviced and financially sustainable growth.

Changes to the Planning Act

- The Region of Durham is an Upper Tier Municipality without Planning responsibilities and as such we have only provided comments on the sections that impact coordination and implementation of services with our local municipalities.
    - Should the province require all lower-tier official plans to include a chapter on Indigenous Engagement, it is recommended that the Ministry work with Indigenous partners to develop guidance on meaningful engagement with Indigenous communities throughout the official planning process to help inform the contents of this standardized chapter.
    - Regardless of the proposed framework, lower-tier official plans must conform to upper-tier official plans within a two-tier system to ensure consistency on cross-jurisdictional matters including:
        - Transportation networks, including Transit, Transit Oriented Development, and Regional ROW requirements;
        - Water and wastewater servicing;
        - Assisted housing, where the upper-tier is the Service Manager under the Housing Services Act, 2011; and
        - Broad-based regional systems planning, such as Natural Heritage and Agricultural Systems.
    - Green development standards are used by municipalities to reduce GHG emissions; manage demand on energy and water resources; improve water management; increase greenspace; and improve air quality. They also increase climate resilience; improve energy affordability by lowering utility costs for residents; create economic opportunities in the green building sector; reduce strain on infrastructure; and improve public health. Proposed changes under Bill 98 would limit municipal authority to implement green development standards. Municipalities should have the autonomy to apply green development standards since weakening green standards transfers long-term financial and environmental costs to residents and both Regional and local municipalities.
    - Secondary plans and site- and area-specific policies (SASPs) changes have been introduced with the aim of increasing consistency across municipalities while preserving development permissions. Secondary plans play a critical role - for both upper- and lower-tier municipalities - in coordinating multiple stakeholders within a plan area, aligning growth with infrastructure, and engaging residents on the specifics of how their communities will change. Secondary plans are most appropriate when a more focused planning approach is required and may be better-suited to remain as a chapter within an official plan, rather than introducing another layer of approvals complexity.

Changes to the Development Charges Act

- In general, the Region of Durham supports reducing development charges for specific projects such as non-profit retirement homes but when combined with other recent changes to development charge legislation, the risk is costs are shifted to existing property taxpayers and user ratepayers.

Changes related to the Safe Drinking Water Act, and the Municipal Act

- Explicit regulatory safeguards for source water protection and long-term accountability are required to enable non-municipal drinking water systems.

Additional Comments on the *Building Homes and Improving Transportation Infrastructure Act, 2026* (Bill 98)

- We support the efforts by MTO and Metrolinx to standardize GO Station design and reduce construction costs and we look forward to continued collaboration to ensure timeline, and connected and viable transit stations in Durham.
- We request additional clarity on the proposed changes to the relevant section of the *Metrolinx Act 2006*, to determine how an upper-tier municipality would be involved to ensure appropriate servicing and infrastructure for transit projects.

Sent Via Email

April 30, 2026

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

Dear Premier Ford:

The Regional Municipality of Durham

Corporate Services Department – Legislative Services Division

605 Rossland Rd. E.
Level 1
PO Box 623
Whitby, ON L1N 6A3
Canada

905-668-7711
1-800-372-1102

durham.ca

Alexander Harras M.P.A.
Director of Legislative Services & Regional Clerk

RE: Motion Regarding Bill 9 – Municipal Accountability Act, Our File: A00

Council of the Region of Durham, at its meeting held on April 29, 2026, adopted the following resolution:

Whereas the Province of Ontario has introduced Bill 9, the Municipal Accountability Act, which would provide for the Integrity Commissioner of Ontario, upon receipt of a recommendation report from a local Integrity Commissioner and a subsequent inquiry by the Integrity Commissioner of Ontario, to recommend to a Council that a Member of Council's seat be declared vacant; and,

Whereas a recommendation from the Integrity Commissioner of Ontario to declare a Member of Council's seat to be vacant can only be made in instances where a Member of Council has been found by both the local Integrity Commissioner and the Integrity Commissioner of Ontario to have committed a serious contravention of the code of conduct, that has resulted in harm to the health, safety, or well-being of a person or persons, and that the contravention negatively impacts public confidence in the ability of the Member to continue to discharge their duties;

Whereas Bill 9 provides that upon receipt of a recommendation from the Integrity Commissioner of Ontario, that a local Council can only declare a Member's seat vacant in instances where all Members of Council, other than the Member subject to the inquiry, vote in favour of the recommendation;

Whereas considering the high threshold to arrive at a recommendation to declare a Member's seat vacant, including an initial investigation from a local Integrity Commissioner, and a subsequent inquiry by the Integrity Commissioner of Ontario, a unanimous vote from a local Council to declare a Member's seat vacant is not in the best interest of preserving public confidence in instances of harm to a person or persons.

Therefore, be it resolved:

That Regional Council formally requests that the Province of Ontario amend Bill 9, or any successor legislation, to adjust the vote threshold required from a local Council to remove a Member from office from a unanimous vote to a 2/3rds majority vote.

Alexander Harras

Alexander Harras
Director of Legislative Services & Regional Clerk

AH/nb

c: Hon. R. Flack, Minister of Municipal Affairs and Housing
Hon. T. McCarthy, MPP Durham
Hon. D. Piccini, MPP, Northumberland/Peterborough South
Hon. P. Bethlenfalvy, MPP, Pickering/Uxbridge
L. Scott, MPP, Haliburton/Kawartha Lakes/Brock
L. Coe, MPP, Whitby
R. Cerjanec, MPP, Ajax
J. French, MPP, Oshawa
J. Grossi, Clerk, Ajax
F. Lamanna, Clerk, Brock
J. Gallagher, Clerk, Clarington
M. Medeiros, Clerk, Oshawa
S. Cassel, Clerk, Pickering
B. Labelle, Clerk, Scugog
D. Leroux, Clerk, Uxbridge
C. Harris, Clerk, Whitby
E. Baxter-Trahair, Chief Administrative Officer
A. Burgess, Director, Communication and Engagement

Town of Whitby
575 Rossland Road East,
Whitby, ON L1N 2M8
905.430.4300
whitby.ca

April 24, 2026

Via Email

The Honourable Rob Flack
Minister of Municipal Affairs and Housing
minister.mah@ontario.ca

Re: Strengthening Provincial Sanctions for Coercive or Politically Motivated Misuse of Office by Municipal Councillors

Please be advised that at its meeting held on April 20, 2026, the Council of the Town of Whitby adopted the following as Resolution # 92-26:

> Whereas municipal councillors in Ontario hold statutory authority that can significantly influence matters such as land use planning, development approvals, and other decisions that directly affect individual property rights;
>
> Whereas the concentration of such authority creates the *potential* for misuse, including situations in which councillors could attempt to leverage their influence over planning or regulatory processes to obtain political advantage or other personal benefit;
>
> Whereas the Municipal Act, 2001 and municipal Codes of Conduct establish ethical expectations for members of council, but the current enforcement framework provides only limited sanctions—primarily reprimands, apologies, or temporary suspension of remuneration—through Integrity Commissioner processes;
>
> Whereas the existing framework does not provide adequate remedies in circumstances where conduct may involve coercion, intimidation, or attempts to secure political benefit through the misuse of office, nor does it provide mechanisms for disqualification from office in cases of serious misconduct; and,
>
> Whereas maintaining public trust in municipal governance requires that elected officials be held to clear and enforceable standards, particularly in situations where their statutory authority over planning and property matters could be used, or perceived to be used, inappropriately;

Therefore be it resolved:

1. That Council formally request that the Province of Ontario undertake amendments to the Municipal Act, 2001 and related statutes to strengthen the accountability framework for municipal elected officials, including:

   - The creation of enhanced sanctions for serious ethical breaches involving coercion, intimidation, or the misuse of office for political or personal advantage;

   - The establishment of a provincial investigative and adjudicative mechanism, independent of local Integrity Commissioners, to address allegations of conduct that may constitute abuse of power;

   - The authority for such a mechanism to impose stronger penalties, including temporary or permanent disqualification from holding municipal office, where findings of serious misconduct are made; and,

   - Clear statutory guidance on the interaction between municipal Codes of Conduct, Integrity Commissioner processes, and criminal law, ensuring that municipalities and the public understand the appropriate pathways for addressing conduct that may cross legal thresholds.

2. That this resolution be forwarded to the Minister of Municipal Affairs and Housing, the Association of Municipalities of Ontario (AMO), and all municipalities within the Greater Toronto Area.

Should you require further information, please do not hesitate to contact the Office of the Town Clerk at 905.430.4300.

Kevin Narraway
Sr. Manager of Legislative Services/Deputy Clerk
clerk@whitby.ca

Copy: C. Harris, Director of Legislative Services/Town Clerk - clerk@whitby.ca

Robin Jones, President, Association of Municipalities of Ontario (AMO) - amopresident@amo.on.ca
Town of Ajax – clerks@ajax.ca
Town of Aurora – clerks@aurora.ca

City of Brampton – cityclerksoffice@brampton.ca
Township of Brock – clerks@brock.ca
City of Burlington – clerks@burlington.ca
Town of Caledon – kevin.klingenberg@caledon.ca
Municipality of Clarington – clerks@clarington.ca
Town of East Gwillimbury – clerks@eastgwillimbury.ca
Town of Georgina – clerks@georgina.ca
Town of Halton Hills – clerks@haltonhills.ca
Township of King – clerks@king.ca
City of Markham – clerkspublic@markham.ca
Town of Milton – greta.susa@milton.ca
City of Mississauga – city.clerk@mississauga.ca
Town of Newmarket – clerks@newmarket.ca
Town of Oakville – townclerk@oakville.ca
City of Oshawa – clerks@oshawa.ca
City of Pickering – clerks@pickering.ca
City of Richmond Hill – clerks@richmondhill.ca
Township of Scugog – clerks@scugog.ca
Township of Uxbridge – dleroux@uxbridge.ca
City of Vaughan – clerks@vaughan.ca
Town of Whitchurch-Stouffville – clerks@townofws.ca
Regional Municipality of Durham – clerks@durham.ca
Regional Municipality of Halton – clerks@halton.ca
Regional Municipality of Peel – regionalclerk@peelregion.ca
Regional Municipality of York – regional.clerk@york.ca
City of Toronto – clerk@toronto.ca

Memorandum to Council

Strategic Initiatives

Purpose

The purpose of this memorandum is to provide Council with a status update on the development of the Durham Local Area Municipal Indigenous Engagement Guide, including background context, a high-level summary of work completed in Phase 1 and Phase 2, and an overview of next steps and anticipated outcomes.

Background and Context

In August 2025, Council was advised of a collaborative initiative led by the Town of Whitby, in partnership with Durham Region's seven other lower-tier municipalities, to develop a consistent, respectful, and culturally informed Indigenous Engagement Guide focused on working with the Williams Treaties First Nations (WTFNs).

Following a competitive procurement process, Swan Planning Consultancy Inc. was retained to lead the development of the Guide, supported by Owl Vision Strategies and Take Consulting. The consultant is responsible for:

- Designing and leading the overall project methodology;
- Undertaking research and best-practice analysis;
- Leading engagement with the Williams Treaties First Nations; and
- Supporting collaboration with the inter-municipal Working Group and project partners.

The Guide is intended to support early, meaningful, and coordinated engagement on municipal policies, plans, and projects, particularly in land use planning, infrastructure, environmental management, and related municipal initiatives. It aligns with Durham Region's *Braiding Pathways* framework and broader municipal commitments to reconciliation.

Project Overview

The project is being delivered in phases and is being led by Swan Planning Consultancy Inc., with direction and oversight from the Town of Whitby as lead municipality. The work is supported by:

- The eight Durham lower-tier municipalities through an inter-municipal Working Group;
- Direct engagement with the Williams Treaties First Nations; and
- Discussions with Durham Region and Conservation Authorities, to confirm their approaches to engagement and consultation with First Nations – focusing on the Williams Treaties First Nations.

A core focus of the consultant's mandate is to ensure that meaningful engagement is embedded throughout the development of the Guide itself, not solely reflected in the final product.

Phase 1 – Document Review and Current State Assessment (Completed)

Phase 1 focused on understanding the current engagement landscape across Durham's local municipalities and the expectations of the Williams Treaties First Nations. This work was led by Swan Planning Consultancy Inc. and included document review, interviews, and Working Group input.

Key engagement-related outcomes from Phase 1 include:

- A comprehensive review of existing municipal practices, Williams Treaties First Nation protocols (where prepared), legislation, and guidance relevant to Indigenous engagement and consultation from organizations like Association of Municipalities of Ontario, Federation of Canadian Municipalities, Ontario Professional Planners Institute, Canadian Institute of Planners and others.
- Identification of significant variability in how, when, and with whom engagement occurs across municipalities and project types.
- Clear feedback from the Williams Treaties First Nations emphasizing the importance of:
    - Early engagement before key decisions are made;
    - Clear identification of Rights Holders versus interested parties;
    - Predictable and coordinated engagement processes; and
    - Adequate time and capacity to participate meaningfully.
- Early identification of common challenges such as scheduling constraints, unclear triggers for engagement, limited internal guidance, and inconsistent approaches to capacity funding.

Phase 1 established a baseline of both municipal and First Nation perspectives and informed the direction of the subsequent phase.

Phase 2 – Engagement Framework and Draft Guide Content (In Progress)

Phase 2 builds directly on Phase 1 and is focused on developing the engagement and consultation framework and core content of the Guide, under the continued leadership of Swan Planning Consultancy Inc.

Work completed to date includes:

- Introductory and working meetings with five of the seven Williams Treaties First Nations to discuss expectations and priorities related to engagement and consultation. All seven Nations have been contacted; five have responded to date, and outreach is ongoing with the remaining two, who have also been invited to participate in future workshops;
- Ongoing collaboration with the inter-municipal Working Group;
- Development of a draft Guide structure with a strong focus on communication, engagement, and consultation/engagement considerations and wise practices; and
- Drafting practical guidance that articulates:
    - Who to engage and when, based on project type and potential impacts;
    - Stages and intensity levels of engagement;
    - Communication methods and timelines; and
    - Expectations for documentation, feedback, and follow-through.

As Phase 2 continues, a central focus is continuing engagement with the Williams Treaties First Nations and Working Group to prepare a Guide that reflects input gathered through engagement, and that it is practical and implementable for municipal staff across departments.

Next Steps

The ongoing work in Phase 2 will focus on:

- Continued engagement and then validation with the Williams Treaties First Nations on the Guide;
- Two dedicated workshops with the Williams Treaties First Nations to review and refine the Guide;
- Completion of Phase 2 deliverables, including a refined draft Guide; and
- Preparation for final Guide completion, including considerations related to implementation, training, and future updates.

Phase 3 then focuses on training and capacity building for municipal staff touching on aspects of the Phase 1 Report and focusing on the Guide.

Subject to the completion of remaining engagement and consultation activities with the Williams Treaties First Nations, staff anticipate the Williams Treaties First Nations Engagement and Consultation Guide to be finalized in September 2026. Timing will remain responsive to the Williams Treaties First Nations availability and feedback to ensure the Guide reflects meaningful engagement and validation.

Anticipated Outcomes

Once completed, the Williams Treaties First Nations Engagement and Consultation Guide is expected to:

- Improve consistency and clarity in Indigenous engagement and consultation across Durham's local municipalities in relation to land use planning, infrastructure, environmental management, and related municipal initiatives;
- Support earlier, more meaningful, and better coordinated engagement;
- Reduce duplication and process burden for Williams Treaties First Nations and local area municipalities;
- Strengthen relationships and trust over time; and
- Provide municipal staff with clear, practical direction that supports better planning and decision-making.

The Guide represents an important step toward more respectful, coordinated, and effective Indigenous engagement and consultation practices across Durham Region.

REGIONAL MUNICIPALITY OF WATERLOO

OFFICE OF THE REGIONAL CLERK

150 Frederick Street, 2nd Floor
Kitchener ON N2G 4J3 Canada
Telephone: 519-575-4400
TTY: 519-575-4608
Fax: 519-575-4481
www.regionofwaterloo.ca

April 2, 2026

Hon. Sean Fraser
Minister of Justice and Attorney General of Canada
Legislative Building
284 Wellington Street
Ottawa, Ontario K1A 0H8

Dear Minister Fraser:

Re: Notice of Motion, Councillor C. James re: Community Safety and Well-Being Plan

Please be advised that the Council of the Regional Municipality of Waterloo at their regular meeting held on March 25, 2026, approved the following motion:

> **Whereas the Region of Waterloo's Community Safety and Well-Being Plan, developed under the requirements of the Community Safety and Policing Act, identifies systemic racism, hate, and discrimination as critical risk factors impacting community safety, belonging, and well-being;**
>
> **And whereas the display of a noose is widely recognized as a symbol of racial terror, violence, and intimidation, particularly against Black communities, rooted in the history of anti-Black racism;**
>
> **And whereas symbols of hate, when displayed publicly, contribute to fear, trauma, and exclusion, and undermine the Region's commitments to equity, inclusion, and proactive prevention within its Community Safety and Well-Being Plan;**
>
> **And whereas the Government of Canada has introduced Bill C-9 to strengthen tools to address hate-motivated offences, including provisions related to the public display of certain hate symbols;**
>
> **And whereas the current draft of Bill C-9 does not explicitly include the noose as a prohibited symbol, despite its well-**

OFFICE OF THE REGIONAL CLERK

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documented use as an instrument of racial intimidation and its direct relevance to community safety and well-being outcomes;

And whereas addressing hate symbols through federal legislation complements municipal efforts by strengthening upstream prevention, reducing harm, and supporting safer, more inclusive communities;

Therefore be it resolved that:

1. **The Regional Municipality of Waterloo formally request that the Government of Canada amend Bill C-9 to explicitly include the noose as a prohibited hate symbol within the legislation;**
2. **This motion be circulated to all Ontario municipalities, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) for endorsement and support as a measure that strengthens community safety and well-being across jurisdictions.**

Please accept this letter for information purposes only. If you have any questions, please contact Councillor C. James, CJames@regionofwaterloo.ca.

Regards,

Michael Oliveri

Michael Oliveri
Legislative Services Specialist
Region of Waterloo

cc: All Ontario Municipalities, the Federation of Canadian Municipalities (FCM), the Association of Municipalities of Ontario (AMO)

DRINKING WATER SOURCE PROTECTION Our Actions Matter — CTC Source Protection Region

TO: Chair and Members of the Source Protection Committee Meeting #1/26, March 25, 2026

FROM: Behnam Doulatyari, Senior Manager, Watershed Plans and Source Water Protection

RE: Impacts to CTC from Proposed boundaries for the regional consolidation of Ontario's conservation authorities

RECOMMENDATION

THAT the CTC Source Protection Committee receives the staff report entitled "Impacts to CTC from Proposed boundaries for the regional consolidation of Ontario's conservation authorities", at meeting #1/26 for information.

AND FURTHER THAT staff be directed to share this report with all Source Protection Authorities, and municipalities within the CTC Source Protection Region.

EXECUTIVE SUMMARY

The report informs the CTC Source Protection Committee of the potential implications of the Province's March 10, 2026, decision on proposed boundaries for the regional consolidation of Ontario's conservation authorities. Because source protection areas are tied to conservation authority jurisdiction under s.4(1) and 4(2) of the *Clean Water Act, 2006*, the proposed consolidation raises significant operational, governance, and administrative considerations for the CTC Drinking Water Source Protection Program.

Background

During the consultation period for ERO No. 025-1257, The CTC Source Protection Committee ("Committee"), on their meeting on December 10, 2025, received a report titled " Proposed changes to the Clean Water Act, 2006, the Conservation Authorities Act and other relevant legislative and regulatory updates". The committee directed staff to share the report with three Source Protection Authorities and local and regional municipalities in CTC Source Protection Region (SPR), as well as the Ministry of Environment, Conservation and Parks (MECP), the Ontario Provincial Conservation Agency (OPCA), and the Ministry of Municipal Affairs and Housing (MMAH). A letter was sent to the ministries and Source Protection Authorities on December 11, 2025. A brief was shared with municipal councils on January 12, 2026.

On March 10, 2026, the Province posted a decision on Environmental Registry of Ontario regarding the "Proposed boundaries for the regional consolidation of Ontario's conservation authorities". A decision has been made on the boundaries for the regional Conservation Authorities (CA), to consolidate 35 of the current CAs into eight regional CAs, by way of statutory amalgamation, to occur in early 2027, or a later date prescribed by the Lieutenant Governor in Council, Lakehead Region CA with its current jurisdiction, for a total of 9 regional CAs. This plan will be led by OPCA. Please see ERO No. 025-1257 for details and mapping.

The Province, in the Technical Briefing Improving Ontario's Conservation Authority System outlines the guiding principles below:

- Retain local influence
- Maintain CA watershed-based jurisdictions
- Reduce administrative overlap and duplication
- Strengthen CA capacity
- Continuity of services
- Improve customer service

Analysis and Recommendations

This section provides an overview of potential impacts and a few recommendations to minimize disruption to program delivery and improve resilience[1].

New Regional Boundaries

As noted in the report to the Committee noted above, under section 4 of the *Clean Water Act*, 2006, the area over which a conservation authority has jurisdiction under the Conservation Authorities Act is established as a drinking water source protection area. This requirement, which ensures the watershed basis of the program, has important operational and structural implications for any changes to those boundaries. The decision does not provide any additional information about the impact to the Drinking Water Source Protection Program ("program"). However, given the proposed regionalization framework, there are two options available to MECP:

- Aligning the SPR boundaries with the new regional CAs. In this case CTC SPR will be split across two Regional CAs. This will require revisions to existing documentation (i.e., local assessment reports, Source Protection Plan), governance (i.e., local SPA, Committee, CTC Management Committee), and digital infrastructure (i.e., software licensing, data ownership and intellectual property, data management processes, agreements, and website design).
- Keeping SPRs unchanged under the new regional CA framework. In this case CTC SPR will be governed by two Regional CAs. This path would require further legislative and regulatory changes to the Clean Water Act and will have similar operational challenges.

[1] Here **resilience** is defined as the program's ability to continue fulfilling its mandate under changing conditions.

The proposed governance model under both options will change how lower Tier municipalities are represented at the Source Protection Authority[2]. It is unclear at this point whether or how the watershed council would play a role in the program. Aligning the SPR boundaries with the new regional CAs will require new source protection committees to be formed if source protection is to continue as currently prescribed by the *Clean Water Act.* A new program would have to be started in the new Central Lake Ontario Region CA while the program at CVSPA will have to be merged under the new Western Lake Ontario Region CA.

In either option transitioning the program to the new structure will have significant administrative burden and challenges for governance, operation and digital infrastructure. The transfer of payment agreement through which MECP provides funding for the program, including mandatory tasks such amendments under sections 34 and 36 of the Act, and program maintenance (governance and administration). Source Protection Authority staff will continue to prioritise maintaining service delivery, however capacity and service delivery will be negatively impacted during the transition. Delivery of the CTC comprehensive amendment has already been delayed by a year due to the regulatory and legislative changes in 2025. We also note the timelines for roll out of proposed structures coincides with renewal of Transfer of Payment Agreement, creating additional challenges for work planning and budgets.

- Additional engagement from the Source Protection Authorities and municipal councils during the transition may be required to maintain level of service, particularly as related to ongoing municipal amendments under s.34 of the Act.
- Keeping SPRs unchanged under the new regional CA framework may be easier to implement as it allows time for other components of regionalization to be prioritized. However, this option carries risk because of required amendments to the Act and its regulations.

CTC Program Priorities

With several “Large and Fast-Growing Municipalities” (Provincial Planning Statement, 2024), the current operational priorities for the CTC SPR are:

- Updating Tier 2 water budgets to ensure adequate assessment of water quantity pressures in the face of significant growth.
- Revisiting how Lake Ontario intakes are assessed under the program and implementation of improved modeling tools.
- Updating the CTC SPP policies to the latest Technical Rules.
- Development of a program evaluation framework to meaningfully assess program effectiveness.
- Increasing technical capacity in the program to maintain level of service, support municipalities facing increase in download of responsibilities from the province and offset declining technical capacity at the ministry.

[2] Item 16 of the agenda for the January 16, 2026 meeting of the Credit Valley Conservation (CVC) Authority board of director meeting includes councils endorsed positions from CVC municipalities on the regionalization.

- Stewardship funding (s. 97 of the Act) to support successful rural water quality programs, which facilitate implementation and improve water quality.

The proposed changes to CA boundaries, under either option, would contribute little to these priorities or improving the overall outcomes of the program.

- Municipally funded collaborative initiatives such as the Oak Ridges Moraine Groundwater Program and Lake Ontario Collaborative Group are efficient ways for improving cross jurisdictional collaboration, maintaining the scientific base of the program, and improving technical capacity on a regional basis.
- Improved technical capacity in hydrogeology, geoscience, surface water (engineering, quality, geomorphology) are important for program success. This technical capacity can be integrated regionally through the program's Municipal Implementation Working Group to help identify and support local needs.
- Increased collaboration between SPAs and local Public Health Units to support municipalities dealing with developments relying on private service, with a focus on leveraging existing data and regional solutions.

Consultation

The Clean Water Act, 2006 established a locally driven, science-based, multistakeholder process that promotes the shared responsibility of all stakeholders to protect local sources of drinking water from threats to both water quantity and water quality. The goals of the program include the need to strategically ensure adequate good quality drinking water to support future development. The Walkerton Inquiry called for drinking water sources to be protected by developing watershed-based source protection plans. Conservation authorities were tasked with leading local source protection efforts in recognition of their technical expertise, experience in watershed-based work, and the ability to facilitate cooperation among local stakeholders. Accordingly, any changes to the program should be done through a locally driven process including direct engagement with all relevant stakeholders.

The committee has raised concerns about the lack of adequate consultation on several occasions, most recently through the letter sent to the minister, on December 11, 2025, which among other things, requested direct engagement with the source protection authorities and implementing municipalities. Legislative and regulatory changes without proactive engagement with program stakeholders will cause further implementation challenges and duplication of efforts.

- Source Protection Authorities welcome the opportunity to work more closely with the MECP through early engagement in achieving provincial priorities.

Next Steps

Pending endorsement by the Committee, staff will share this report with the Credit Valley, Toronto and Region, and Central Lake Ontario Source Protection Authorities, and municipalities across the CTC SPR.

Report prepared by:
Behnam Doulatyari, Senior Manager, Watershed Plans and Source Water Protection, Credit Valley Conservation
T: 905-670-1615, ext. 3790
Email: behnam.doulatyari@cvc.ca

Date: March 18, 2026

From: Board Chair
To: Clerks
Subject: MPAC"s 2025 Annual and Performance Report and Financial Statements
Date: Thursday, April 30, 2026 8:51:16 AM
Attachments: MPAC-2025AR-PR-Cover-EN.png
2025 Annual and Performance Report - EN _1_.pdf
MPAC 2025 FS - final.pdf

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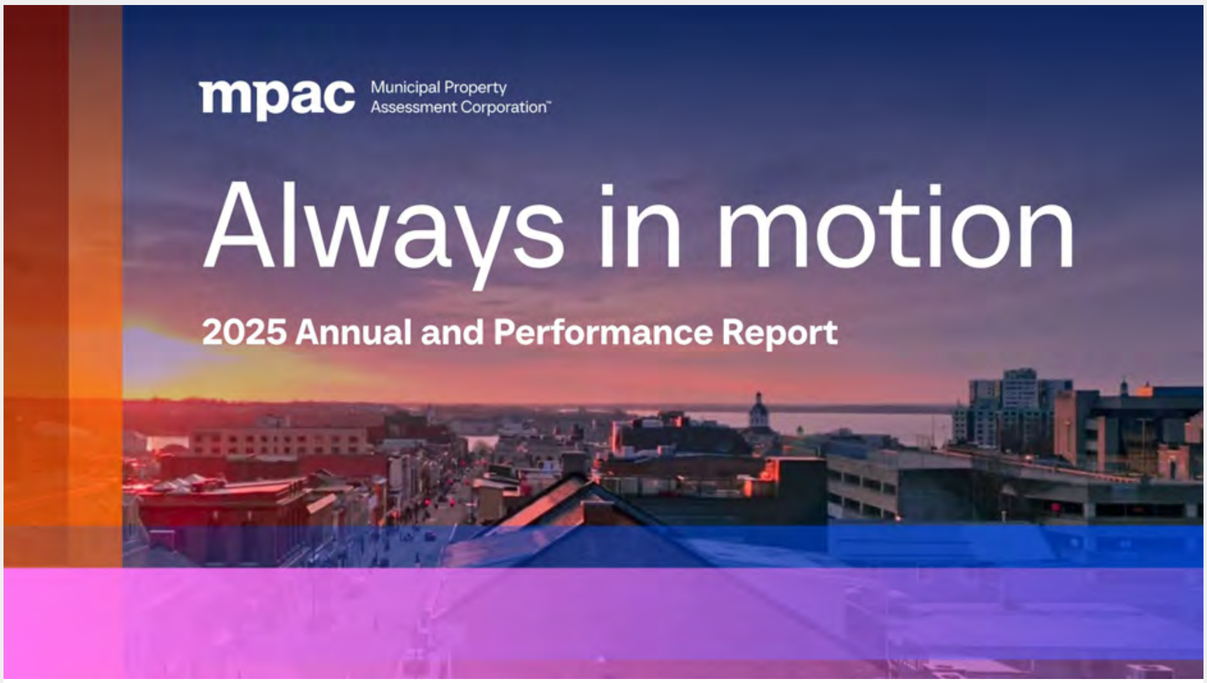

Good morning Municipal,

Today, MPAC (Municipal Property Assessment Corporation) is pleased to share its 2025 Annual and Performance Report, along with MPAC's Financial Statements for the year ended December 31, 2025.

The report outlines MPAC's performance and progress over the past year and reflects the collective efforts of employees working in collaboration with municipal and provincial partners to support the province's property assessment system and deliver value for Ontarians.

It brings together MPAC's operational results and key outcomes, demonstrating alignment between assessment activities and the organization's strategic priorities. Performance measures provide transparency into results across core service areas, including new assessments, assessment acceptance rates, Customer Contact Centre service levels, and more, reinforcing MPAC's commitment to accountability and responsible public administration.

The Financial Statements provide an overview of MPAC's financial position and results for the year and support the organization's commitment to sound financial management and responsible public administration. If you have questions related to the Financial Statements, please contact Cindy Lam, Chief Financial Officer, at (289) 315-3084 or cindy.lam@mpac.ca.

As we strive to uphold the highest standards in service delivery as a global leader in property assessment, we are grateful for your continued support.

Should you have any questions regarding the reports, please do not hesitate to contact me.

Yours truly,

Alan Spacek
Chair, MPAC Board of Directors

Attachments

Copy Nicole McNeill, President & CAO
Jamie Bishop, Chief Customer Officer
Cindy Lam, Chief Financial Officer

Financial statements of

Municipal Property Assessment Corporation

December 31, 2025

Deloitte.

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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, 2025, 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, 2025, 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
April 1, 2026

Municipal Property Assessment Corporation

Statement of financial position

As at December 31, 2025

(In thousands of dollars)

	Notes	2025 $	2024 $
Assets			
Current assets			
Cash		**15,233**	14,198
Accounts receivable		**8,624**	6,117
Prepaid expenses		**2,934**	3,141
		26,791	23,456
Investments	3	**154,124**	162,247
Capital assets	4	**11,021**	9,600
Long-term prepaid expenses		**67**	196
Intangible assets	5	**1**	6
		192,004	195,505
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities	14	**33,109**	33,860
Deferred revenue	6	**1,371**	1,687
Current portion of capital leases	10	**473**	352
		34,953	35,899
Employee future benefits	7	**45,401**	43,227
Deferred lease inducements		**547**	785
Long-term portion of capital leases	10	**788**	761
		81,689	80,672
Commitments and contingencies	9 and 11		
Net assets			
Unrestricted		**7,965**	7,604
Internally restricted	8	**92,589**	98,736
Invested in capital and intangible assets		**9,761**	8,493
		110,315	114,833
		192,004	195,505

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

Approved by the Board of Directors

________________________________, Director

________________________________, Director

Municipal Property Assessment Corporation

Statement of operations

Year ended December 31, 2025
(In thousands of dollars)

		2025	2024
		$	$
Revenue			
Municipal		**226,893**	219,432
Other		**31,294**	28,398
Interest and dividend income		**4,374**	4,899
		262,561	252,729
Expenses			
Salaries and benefits		**226,038**	214,243
Professional services	15	**9,822**	10,582
Information technology	15	**14,790**	12,661
Facilities		**7,643**	8,657
General and administrative		**9,189**	10,677
Royalties		**3,472**	3,258
Amortization of capital and intangible assets		**3,793**	2,755
Gain on disposal of capital assets		**(81)**	(551)
		274,666	262,282
Deficiency of revenue over expenses before change in fair value of investments		**(12,105)**	(9,553)
Change in fair value of investments		**7,476**	12,835
(Deficiency) excess of revenue over expenses for the year		**(4,629)**	3,282

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, 2025
(In thousands of dollars)

	Notes	Unrestricted $	Internally restricted $ (Note 8)	Invested in capital and intangible assets $	2025 Total $	2024 Total $
Net assets, beginning of year		**7,604**	**98,736**	**8,493**	**114,833**	112,332
(Deficiency) excess of revenue over expenses for the year		**(917)**	**—**	**(3,712)**	**(4,629)**	3,282
Remeasurements and other items on employee future benefits	7	**111**	**—**	**—**	**111**	(781)
Acquisition of capital and intangible assets		**(5,212)**	**—**	**5,212**	**—**	—
Proceeds from disposal of capital and intangible assets		**84**	**—**	**(84)**	**—**	—
Incurred lease obligations for vehicles accounted for as capital leases		**601**	**—**	**(601)**	**—**	—
(Repayment) retirement of lease obligations for vehicles accounted for as capital leases		**(453)**	**—**	**453**	**—**	—
Interfund transfers from internally restricted reserves		**6,147**	**(6,147)**	**—**	**—**	—
Net assets, end of year		**7,965**	**92,589**	**9,761**	**110,315**	114,833

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

(In thousands of dollars)

	Notes	2025 $	2024 $
Operating activities			
(Deficiency) excess of revenue over expenses for the year		**(4,629)**	3,282
Employee future benefits payments	7	**(1,080)**	(974)
Add (deduct): items not affecting cash			
Change in fair value of investments		**(7,476)**	(12,835)
Reinvested investment income		**(3,587)**	(3,629)
Employee future benefits expense	7	**3,365**	2,969
Amortization of capital assets		**3,788**	2,750
Amortization of intangible assets		**5**	5
Gain on disposal of capital assets		**(81)**	(551)
Amortization of deferred lease inducements		**(238)**	(335)
		(9,933)	(9,318)
Changes in non-cash working capital			
Accounts receivable		**(2,507)**	(1,581)
Prepaid expenses		**336**	(379)
Accounts payable and accrued liabilities		**(751)**	4,029
Deferred revenue		**(316)**	204
		(13,171)	(7,045)
Investing activities			
Proceeds from sale of investments, net of fees		**19,186**	10,354
Purchase of capital assets		**(4,611)**	(4,388)
Proceeds on disposal of capital assets		**84**	738
		14,659	6,704
Financing activity			
Repayment of lease obligations		**(453)**	(345)
Increase (decrease) in cash during the year		**1,035**	(686)
Cash, beginning of year		**14,198**	14,884
Cash, end of year		**15,233**	14,198
Supplementary cash flow information			
Non-cash transactions			
Acquisition of leased vehicles		**(601)**	(430)
Incurrence of lease obligations		**601**	430

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

1. Description of business

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

2. Summary of significant accounting policies

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

The significant accounting policies are summarized as follows:

Fund accounting

The financial statements include the following funds:

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

Financial instruments

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

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

2. Summary of significant accounting policies (continued)

Capital assets

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

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

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

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

Impairment of long-lived assets

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

Intangible assets

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

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

Revenue recognition

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

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

Interest income is recognized when earned.

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

Employee future benefits

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

(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:

	2025	2024
	$	$
Cash to be reinvested	**171**	270
Fixed income	**83,593**	88,069
Equity	**51,215**	55,786
Real assets	**19,145**	18,122
	154,124	162,247

(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:

	2025 $	2024 $
Working capital	**74,487**	86,756
Employee future benefits	**79,637**	75,491
	154,124	162,247

4. Capital assets

	Cost $	Accumulated amortization $	2025 Net book value $	2024 Net book value $
Office equipment	**320**	**320**	**—**	—
Furniture and fixtures	**7,351**	**5,851**	**1,500**	1,184
Computer equipment	**18,515**	**15,965**	**2,550**	2,224
Small boats and vessels	**398**	**374**	**24**	24
Leasehold improvements	**21,682**	**16,478**	**5,204**	4,210
Vehicles under capital lease	**3,727**	**2,516**	**1,211**	1,080
Assets under construction	**532**	**—**	**532**	878
	52,525	**41,504**	**11,021**	9,600

5. Intangible assets

	Cost $	Accumulated amortization $	2025 Net book value $	2024 Net book value $
Computer software	**3,031**	**3,030**	**1**	6

6. Deferred revenue

	2025 $	2024 $
Business development unearned revenue and customer down payments	**1,155**	1,479
Other deferred amounts	**216**	208
	1,371	1,687

(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, 2025 is $1,589 ($1,158 in 2024) and is included in the total obligations below.

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

	2025	2024
	$	$
Accrued benefit obligations, beginning of year	**43,227**	40,451
Current service costs	**1,333**	1,106
Interest on accrued obligations	**2,032**	1,863
Actuarial loss (gain)	**(111)**	781
Contributions	**(1,080)**	(974)
Accrued benefit obligations, end of year	**45,401**	43,227

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

	2025	2024
	$	$
Current service costs	**1,333**	1,106
Interest on accrued obligations	**2,032**	1,863
	3,365	2,969

Remeasurements and other items, consisting of curtailments, settlements, past service costs and actuarial gain of $111 (loss of $781 in 2024), have been recognized directly in the statement of changes in net assets.

(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:

	2025	2024
Discount rate	**5.00%**	4.75%
Health care inflation	**6.0% grading down to 3.8% by 2040**	5.2% grading down to 4% by 2040
Vision care inflation	**6.0% grading down to 3.8% by 2040**	5.1% grading down to 4% by 2040
Dental care inflation	**3.8% per annum**	5.1% grading down to 4% by 2040

The date of the most recent actuarial valuation of the accrued benefit obligations was December 31, 2025.

The Corporation paid $34,577 ($32,519 in 2024) of employer and employee contributions to the defined benefit multi-employer benefit plan.

8. Internally restricted net assets

	2025	2024
	$	$
Reserve for board-appropriated working fund	**44,884**	52,157
Reserve for employee future benefits	**34,236**	32,264
Reserve for enumeration	**—**	846
Reserve for assessment update	**13,469**	13,469
	92,589	98,736

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: $7,274 from ($3,044 to in 2024) the board-appropriated working fund reserve to pay for future one-time expenditures; nil to (nil in 2024) the assessment update reserve to set aside funds for the property assessment process, and $846 from ($295 from in 2024) 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 $1,972 to ($3,845 to in 2024) the employee future benefit reserve was made during the year.

Refer to Note 2 for a description of the reserves.

(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:

	$
2026	3,006
2027	2,407
2028	2,022
2029	1,752
2030	1,365
Thereafter	6,483
	17,035

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

10. Capital leases

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

As at December 31, 2025 the current portion of the capital leases is $473 ($352 in 2024) and the long-term portion is $788 ($761 in 2024).

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

	$
2026	535
2027	374
2028	241
2029	235
2030	9
Total lease payments	1,394
Less: amount representing interest	(133)
	1,261
Less: current portion	473
	788

11. Contingent liabilities and guarantees

The Corporation has been named as a defendant in certain legal actions in which damages have either been sought or, through subsequent pleadings, could be sought. Where the outcome of these actions is determinable and considered significant as at December 31, 2025, a provision was made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year the related litigation is settled.

11. Contingent liabilities and guarantees (continued)

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

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

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

12. Risk management

Market risk

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

Credit risk

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

Liquidity risk

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

13. Credit facility

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

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, $2,504 ($2,325 in 2024) is included in accounts payable and accrued liabilities.

15. Cloud computing

The Corporation incurred $1,872 ($1,576 in 2024) in cloud computing costs, included within Professional services and within Information technology in the Statement of operations.

Summary of Accessibility Advisory Committee Activities

Report To: Council
Prepared By: Sarah Moore, Legislative Specialist
Date: As of April 30, 2026

Accessibility Advisory Committee – April 15, 2026 (AAC-2026-04)

Agenda Item	Decision(s)/Motion(s)
Overview of MitoCanada Kailey Danks, AAC Member	**N/A – information item only** • K. Danks shared her personal experience living with mitochondrial disease and described her roles as an ambassador and peer support volunteer with MitoCanada. • K. Danks discussed the difficulties in diagnosing mitochondrial disease due to its rarity and variable symptoms, the lack of adult specialists in Ontario, and the need for patients to sometimes seek care out of province or in the United States. • She responded to questions from Members relating to parenting with a disability, supports and government assistance.
National AccessAbility Week Recognition	**N/A – information item only** • S. Moore led a discussion with committee members on plans for National AccessAbility Week, including a film screening, community events, and social media campaigns to raise awareness about accessibility and invisible disabilities.
Previous Meeting Follow-up Discussion	**N/A – information item only** • S. Moore summarized information from Canadian Hearing Services and committee research, explaining that AirPods are not recognized as medical devices in Canada due to the lack of clinical oversight and potential health risks, despite FDA approval in the US for over-the-counter use. • The Committee discussed the roles of the Association of Audiologists, provincial regulations, and federal telecommunications policy in restricting the use of AirPods as listening assistive devices.

Agenda Item	Decision(s)/Motion(s)
	• Members considered the possibility of recommending a Council motion to advocate for regulatory changes, to be further discussed at the May meeting.
Collective Learning: Neurodiversity Webinar - 6 Principles for Inclusion	**N/A – information item only** • In the interest of time, with consent of all Members present, this item was deferred to a future meeting.

To access Advisory Committee Meeting minutes and agendas, please visit www.ajax.ca/meetings.

Summary of Heritage Advisory Committee Activities

Report To: Council
Prepared By: Sarah Moore, Legislative Specialist
Date: As of April 30, 2026

Heritage Advisory Committee – April 1, 2025 (HAC-2026-04)

Agenda Item	Decision(s)/Motion(s)
Pickering College – "Did You Know?" Video	**N/A – information item only** • M. Sawchuck screened the Pickering College "Did You Know?" video for the Committee. Members shared comments on the format and discussed the content of the video. • Co-Chair Gilbert asked for the Committee's congratulations and thanks to be extended to the Town's Communications team.
Jane's Walk Event Planning	**N/A – information item only** • M. Sawchuck shared an update on the event details for the Jane's Walk event to be held May 2, 2026. S. White and M. Daniels were confirmed to lead the tour and T. Kessler, T. Matthews and L. Patel will provide support.
A. A. Post Plaque Unveiling – Event Planning	**N/A – information item only** • M. Sawchuck updated the committee on the installation location and reviewed event details for the plaque unveiling event. • The plaque will be situated on Old Kingston Road, northeast of the Gordon Block, with the event scheduled for Friday, May 22nd at 3 p.m.
War of 1812 Veteran's Markers – Event Planning	**N/A – information item only** • M. Sawchuck shared the Royal correspondence received from Buckingham Palace on behalf of His Majesty King Charles, in response to the Committee's letter. It was noted that the King's appreciation and

Agenda Item	Decision(s)/Motion(s)
	warm wishes will be incorporated into the greetings for the event. • The event is scheduled for Monday, June 15th, starting with a photo op at Hicksite/Brown Cemetery, followed by the main ceremony at Potter's Field Cemetery.

To access Advisory Committee Meeting minutes and agendas, please visit www.ajax.ca/meetings.