

## NORTHERN MAPLE UTILITIES INC. – BOARD AGENDA NO. 006

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### *Meeting Information*

**Meeting Date:** March 31, 2026  
**Meeting Time:** 1:00 PM EST  
**Meeting Location:** Hybrid (Council Chambers with Teams options)

**Attendees:** Gregg Davidson (Chairman, Board Member)  
Manny Baron (President, Board Member)  
Patrick Kelly (Treasurer, Board Member)  
Reeba Arif (Secretary, Board Member)  
John Mohle (Board Member)  
Lori Woodham (Board Member)  
Paul Douglas (Board Member)  
Jamie Morgan (Board Member)  
Rachel Carter (Attendee)  
Kim Keller (Attendee)

**Regrets:** Vincent Guan (Attendee)

**Distribution:** Board Members, President

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### *Review of Quorum & Proposed Agenda*

*Quorum was established with 8 board members present.*

Section 1: Call to Order  
Section 2: NMU Updates  
Section 3: Communications  
Section 4: Finance and Operations  
Section 5: Capital Projects  
Section 6: Other Business  
Adjournment

*The proposed agenda was adopted by the Board.*

The Board shall adopt the agenda at the beginning of the meeting, and may, upon agreement of a majority of those members present at the meeting, add or delete items from the agenda.

*Notes from the meeting have been added in italics; action items have been recorded in **bold**. Items being tracked are in grey.*

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Item	Discussion:	Action By:
1	<b>Call to Order</b>	
1.1	<p><b>Call to Order</b>  <i>March 31, 2026: Meeting #006 called to order at 01:01 pm.</i></p>	
1.2	<p><b>Approval of Agenda</b>  <i>March 31, 2026: Agenda approved by JM, seconded by MB, carried.</i></p>	
1.3	<p><b>Approval of Previous Meeting Minutes</b>  <i>March 31, 2026: Motion to approve minutes Nov 18, 2025, by LW, seconded by RA, carried.</i></p>	
2	<b>Northern Maple Utilities (NMU) Updates</b>	
2.1	<p><b>Administration Procedures</b>  <i>March 31, 2026: Update by Treasurer</i></p> <p>a</p> <ul style="list-style-type: none"> <li>• Grant funding transfer/payments – <ul style="list-style-type: none"> <li>▪ Completion of legal agreements to formalize the transfer of all water and wastewater related development charges and grant funding from the Township of Mapleton to Northern Maple Utilities (NMU).</li> <li>▪ Funds are already being transferred (i.e. the recent receipt of 25% HEWSF Funding and \$1.3M of DMAF Funding).</li> <li>▪ <b>PK to speak to SV Law to make the legal agreements to deal with the transfer of grants and development charges from Township of Mapleton to Northern Maple Utilities Inc. by end of April 2026.</b></li> </ul> </li> </ul> <p>Section moved by PD seconded by RA, carried.</p>	<b>PK</b>
3	<b>Communication</b>	
3.1	<b>No updates</b>	
4	<b>Finance and Operations</b>	
4.1	<p><b>Quarterly Financial Reporting</b>  <i>March 31, 2026: Update by Treasurer</i></p> <ul style="list-style-type: none"> <li>• PK presented un-audited financial updates for the year ended December 31, 2025, subject to audit:</li> <li>• NMU Year-End Financial Summary (Unaudited): <ul style="list-style-type: none"> <li>▪ At establishment, NMU received ~\$2.8M in reserve funds and ~\$2.7M in unexpended capital, resulting in an opening balance of ~\$5.5M.</li> </ul> </li> </ul>	

Item	Discussion:	Action By:
	<ul style="list-style-type: none"> <li>▪ <i>During the year, operational surpluses were generated:</i> <ul style="list-style-type: none"> <li>○ <i>Wastewater: \$321K</i></li> <li>○ <i>Water: \$301K</i></li> <li>○ <i>Total: ~\$623K</i></li> </ul> </li> <li>▪ <i>Interest income was earned and allocated proportionately between water and wastewater funds.</i></li> <li>▪ <i>A \$2M cash advance was provided by NMILP as part of the initial setup.</i></li> <li>▪ <i>Capital program activity included approximately \$1.5M in expenditures (primarily consulting and engineering costs outside of Graham's scope), reducing unexpended capital from ~\$2.7M.</i></li> <li>▪ <i>Year-end balance: Approximately \$6.6M remaining across reserves and capital funds, comprising:</i> <ul style="list-style-type: none"> <li>○ <i>Wastewater infrastructure: ~\$3.2M</i></li> <li>○ <i>Water infrastructure: ~\$2.1M</i></li> <li>○ <i>Unexpended capital: ~\$1.1M</i></li> </ul> </li> <li>▪ <i>These funds are fully earmarked for upcoming infrastructure projects and not surplus for discretionary spending.</i></li> <li>▪ <i>Development Charges (DCs) remain a key concern:</i> <ul style="list-style-type: none"> <li>○ <i>Opening deficits:</i> <ul style="list-style-type: none"> <li>• <i>Wastewater: ~\$1.6M</i></li> <li>• <i>Water: ~\$1.5M</i></li> </ul> </li> <li>○ <i>Limited collections during the year:</i> <ul style="list-style-type: none"> <li>• <i>Wastewater: ~\$90K</i></li> <li>• <i>Water: &lt; \$30K</i></li> </ul> </li> <li>○ <i>Resulting combined year-end deficit: ~\$2.96M</i></li> </ul> </li> <li>▪ <i>The DC deficit reduces the net available financial position to approximately \$3.65M, though this remains stable and is expected to improve with incoming grant funding.</i></li> <li>▪ <i>The DC position will require ongoing monitoring, with consideration for increasing collections or identifying complementary funding sources over time.</i></li> <li>▪ <i>A question was raised regarding the DC deficit; it was clarified that the position reflects the timing of growth-related capital investments, where DC funds have</i></li> </ul>	

Item	Discussion:	Action By:
4.2	<p><i>been allocated and transferred to capital projects (e.g., wastewater and pumping station upgrades) but are not yet fully spent.</i></p> <ul style="list-style-type: none"> <li>▪ <i>A question was raised regarding the ability to increase DCs and address the deficit. It was noted that DC rates are influenced by provincial policy, with current direction focused on reducing DCs to support housing affordability, including potential funding programs to offset reductions.</i></li> <li>▪ <i>It was explained that the current DC position is expected to improve over time as development activity increases, with projected DC revenues replenishing balances. In the interim, reserve funds support overall financial stability.</i></li> </ul> <ul style="list-style-type: none"> <li>• <i>Audited financial statements will be presented at the next quarterly board meeting, or earlier through a special meeting, at the call of the Chair.</i></li> </ul> <p><b>Updates to Existing Accounting Software</b></p> <p><i>March 31, 2026: Update by Treasurer</i></p> <ul style="list-style-type: none"> <li>• <i>The Township recently awarded a contract to MuniSoft for a Municipal ERP software platform that will replace the existing Vadim (iCity) platform. The decision to go out to the market was based on the immediate need to establish two (2) separate databases (Mapleton and Northern Maple Utilities Inc.), and the need for an improved customer information portal.</i></li> <li>• <i>The project team, which consists of the Deputy Treasurer, IT Manager and CFO / Treasurer, have held kickoff discussions with the MuniSoft team. Through those discussions a “Work Schedule” has been developed and agreed upon. The goal is to minimize the service disruption for day-to-day finance activities, while the software is configured and implemented.</i></li> <li>• <i>The project is separated into two (2) distinct phases: Northern Maple Utilities Inc. and Township of Mapleton</i></li> <li>• <i>Phase I – Northern Maple Utilities Inc.</i> <ul style="list-style-type: none"> <li>▪ <i>This phase will encompass the full migration of Utility Billing from Vadim (iCity). In addition, several extensions will be deployed, including Electronic Funds Transfer (EFT), Pre-Authorized Debit (PAD), Remote Meter Reading Software (RMRS), Multi-Batch/Multi-Cashier, and Electronic Notices (e-Notices). Finally, the new database for NMU Inc. will also include Accounts Payable, General Ledger and Cash Receipting.</i></li> </ul> </li> <li>• <i>Initial data preparation of pull from the iCity data base was completed in early March 2026. The next testing will occur in early April. The “go-live” date is currently anticipated for late May 2026.</i></li> </ul>	


Item	Discussion:	Action By:
4.3	<ul style="list-style-type: none"> <li>• <i>A question was raised regarding the status of the NMU trademark and its use on billing. It was noted that the trademark is still pending; however, there are no concerns with proceeding to use it on invoices.</i></li> <li>• <i>Legal review has indicated low risk of conflict, with no identical names identified, and supporting steps (e.g., domain registration) completed. The trademark is expected to be finalized once legal review is complete.</i></li> </ul> <p><b>Updates Meter Reading Software</b></p> <p><i>March 31, 2026: Update by Treasurer</i></p> <ul style="list-style-type: none"> <li>• <i>NMU Inc. awarded a contract to KTI Limited to upgrade Advanced Metering Infrastructure (AMI). Unlike AMR (Automated Meter Reading) that requires a drive-by, AMI uses fixed networks to send data automatically, allowing utilities and customers to see usage data in real-time or near-real-time.</i></li> <li>• <i>On-site works recently commenced and are being coordinated by the Township’s Director of Public Works and IT Manager. KTI Limited was recently connected with MuniSoft to ensure seamless integration between the new AMI platform and MuniSoft.</i> <ul style="list-style-type: none"> <li>▪ <i>Installation of equipment at the water tower (base station and antenna) is complete and operational, enabling meter readings.</i></li> <li>▪ <i>The remaining step is software integration (including coordination with KTI), after which full functionality and billing integration can proceed.</i></li> <li>▪ <i>The system is near completion, with next steps focused on bringing software and billing processes online together.</i></li> </ul> </li> </ul> <p><i>Section moved by LW seconded by MB, carried.</i></p>	
5	<b>Capital Projects</b>	
5.1	<p><b>Mapleton Water and Wastewater Upgrades</b></p> <p><i>March 31, 2026: Updates by Secretary:</i></p> <ul style="list-style-type: none"> <li>• <i>All three sites under the Mapleton Water and Wastewater Upgrades are under construction.</i></li> <li>• <i>For the Mapleton WWTP and Drayton SPS, the major excavation and base slab pour are now complete, and we’re currently progressing with exterior formwork and rebar installation for the walls. We did experience a rain event in Drayton that caused some flooding on site and resulted in the loss of about a week of work, but recovery efforts are underway.</i></li> </ul>	



Trademark pending

Item	Discussion:	Action By:
5.2	<ul style="list-style-type: none"> <li>• <i>At Moorefield, excavation for the pumphouse extension is complete, and crews are moving ahead with helical pile installation and duct work excavation.</i></li> <li>• <i>Overall, construction is about 20% complete as of March 31, 2026.</i></li> <li>• <i>No delays and budget discrepancies to report.</i></li> <li>• <i>A question was raised regarding the cause and implications of the recent flooding event. It was confirmed that the flooding resulted from heavy rainfall and proximity to the river, which impacted excavation activities.</i></li> <li>• <i>It was clarified that this was limited to the construction phase (excavation) and is not expected to affect long-term operations of the facility.</i></li> </ul> <p><b>Other Capital Projects</b></p> <p><i>March 31, 2026: Updates by Jamie Morgan:</i></p> <ul style="list-style-type: none"> <li>• <i>Wellington South and Main Street West - preliminary design works executed under Work Authorizations with CIMA+.</i></li> <li>• <i>Work Authorization 1 – Drayton Elevated Tank – All warranty works has been completed, awaiting final sign-off from CIMA+.</i></li> <li>• <i>Work Authorization 2 – Drayton Well Pumping Station - Warranty work is in progress.</i></li> <li>• <i>Work Authorization 6 – Wellington Street South Sewer - The Wellington Street Sewer and Watermain project has continued to advance through the detailed design phase, and the geotechnical investigation has been completed. Recent feedback has been received from the developer regarding a proposed extension to the sewer and watermain to align with their revised development plan. CIMA+ is currently preparing an updated cost estimate for this proposed extension. However, it has been agreed that design engineering activities beyond this task will be placed on hold until the developer formally submits their application for review by the Township.</i></li> <li>• <i>Work Authorization 7 – Main Street West - The Main Street Sewer and Watermain project has entered the preliminary design phase, and the geotechnical investigation has been completed. CIMA+ is tasked with evaluating an alternative servicing route through Drayton Industrial Drive, rather than extending the sewer and watermain directly along Main Street. At this time, design activities have been placed on hold, as development within this section of Drayton has not advanced significantly and priority is being given to construction activities on the other projects.</i></li> <li>• <i>Work Authorization 8 – Moorefield SPS - Preliminary design has started but is now on hold as priority is being given to construction activities on the other projects.</i></li> <li>• <i>Work Authorization 9 – Mapleton WWTP Phase II - Dye testing of the river was completed, and Hutchinson Environmental (sub to CIMA+) is working on the draft report for the Assimilative Capacity Study (ACS).</i></li> </ul>	<p><b>JM</b></p>

Item	Discussion:	Action By:
	<ul style="list-style-type: none"> <li>• <i>A question was raised regarding cost responsibility for additional analysis and design changes requested by a developer.</i></li> <li>• <i>It was clarified that costs associated with changes beyond the approved scope and budget (e.g., design revisions, extended or deeper infrastructure) are the responsibility of the developer, not the municipality.</i></li> <li>• <i>The municipality’s contribution is limited to the approved budget, and any additional costs resulting from revised plans will need to be covered by the developer.</i></li> </ul> <p><i>Section moved by PK seconded by MB, carried.</i></p>	
<b>6</b>	<b>Other Business</b>	
6.1	<p><b>Next Meeting:</b></p> <p><i>March 31, 2026: Updates by Secretary</i></p> <ul style="list-style-type: none"> <li>• <i>Next quarterly meeting: June 30, 2026 1:00pm.</i></li> </ul>	
6.2	<p><b>Conferences:</b></p> <ul style="list-style-type: none"> <li>• <i>Ontario Water Works Association has invited the Mapleton/CIMA/Graham to present this project again this year in on May 6, 2026 @ 10:30am.</i> <ul style="list-style-type: none"> <li>▪ <i>Presentation will be a panel discussion format entitled “Innovative Solutions for a Sustainable Future – MSC’s in Rural Ontario</i></li> <li>▪ <i>Speakers include Gregg Davidson (Mapleton / NMU), Patrick Kelly (Mapleton / NMU ), Tom Montgomery (CIMA+), Zeon Billy (Graham Capital), Donny Di Zio (Graham Construction)</i></li> <li>▪ <i>Speaker to meet and finalize presentation materials for submission before May 1, 2026.</i></li> </ul> </li> <li>• <i>Good Roads Conference</i> <ul style="list-style-type: none"> <li>▪ <i>PK on panel and will be highlighting Mapleton’s MSC model and share lessons learned with other municipalities; emphasizing that infrastructure planning should be aligned with confirmed or highly likely development, to avoid underutilized assets and financial burden on existing users.</i></li> </ul> </li> </ul>	<b>PK</b>
6.3	<p><b>Other:</b></p> <ul style="list-style-type: none"> <li>• <i>A question was raised regarding whether recent funding could support potential rate reductions.</i> <ul style="list-style-type: none"> <li>▪ <i>It was noted that the new funding (~\$12M), along with previously secured funding, will be incorporated into the financial model to assess impacts on rates.</i></li> </ul> </li> </ul>	

Item	Discussion:	Action By:
	<ul style="list-style-type: none"> <li>▪ <i>It was also suggested to take a more conservative approach to development charge (DC) assumptions, with external funding helping reduce reliance on DCs and associated risk.</i></li> <li>• <i>A request was made to organize a site visit for Board members to tour and view the project sites.</i> <ul style="list-style-type: none"> <li>▪ <i>RA to coordinate with construction team to set this up</i></li> </ul> </li> </ul> <p> <i>The Board extended their sincere <b>thanks and best wishes to Rachel</b> as she begins her maternity leave, recognizing her contributions and wishing her a wonderful and healthy time ahead.</i></p>	<p><b>RA</b></p>

Meeting Adjourned at 01:36 PM.