

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Agenda

Monday, August 10, 2026, at 6 p.m.

Council Chambers

3720 County Road 34

Alexandria, Ontario K0C 1A0

THE MEETING WILL OPEN WITH THE CANADIAN NATIONAL ANTHEM

1. CALL TO ORDER

2. DECLARATION OF PECUNIARY INTEREST

3. ACCEPT THE AGENDA (Additions/Deletions)

4. ADOPTION OF PREVIOUS MINUTES

- Regular Meeting of Council Minutes – Monday, July 13, 2026
- Committee of the Whole Minutes – Wednesday, July 29, 2026

5. DELEGATIONS

North Glengarry Cenotaph Project: Proposal to Enhance Four Cenotaphs and Monuments – MP Eric Duncan, Chair

Glengarry Memorial Hospital Foundation update: Fundraising Manager- Kim Jerico, Chair of the Board of Directors – Mark Adams & Past Chair and Treasurer- Pierre Vaillancourt.

Asset Management Plan Presentation - Marisa Banuelos-Spencer, Asset Management Advisor, PSD Citywide Inc

6. STAFF REPORTS

- a. Administration Department
 - i. AD 2026-12: Asset Management approval
 - ii. AD 2026-13: Election Sign By-law Update
 - iii. AD 2026-14: HEWSF Funding Scope Enhancement Agreement
 - iv. AD 2026-15: Departmental Update

7. UNFINISHED BUSINESS

8. CONSENT AGENDA

Council Correspondence

AD 2026-11: Departmental Updates

TR 2026-08: 2026 Second Quarter Variance Report

9. NEW BUSINESS

10. NOTICE OF MOTION

Next Regular Meeting of Council

Monday, September 14, 2026, at 6 p.m. in the Council Chambers, 3720 County Road 34, Alexandria, Ontario.

Note: Meetings are subject to change and cancellation.

11. QUESTION PERIOD

Questions are to be in relation to the items presented on this agenda. Limit of one

question per person and subsequent questions will be at the discretion of the Mayor/Chair.

12. CLOSED SESSION

a. **Staffing Update** - *Personal matters about an identifiable individual, including municipal or local board employees.*

Litigation Update - *Litigation or potential litigation, including matters before administrative tribunals.*

And to adopt the Closed Session of Council on July 13, 2026.

b. **RISE AND REPORT** - Council will rise from Closed Session, report, and proceed into Open Session.

13. CONFIRMATION BY-LAW

a. By-law 44-2026

14. ADJOURNMENT

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Minutes

Monday, July 13, 2026 at 6 p.m.

Council Chambers

3720 County Road 34

Alexandria, Ontario K0C 1A0

PRESENT: Mayor: Jamie MacDonald
Deputy Mayor: Carma Williams
Councillor: Jacques Massie
Councillor: Jeff Manley
Councillor: Brian Caddell
Councillor: Michael Madden
Councillor: Gary Martin

ALSO PRESENT: CAO/Clerk: Michael Fawthrop
Deputy Clerk: Jena Doonan
Director of Building, Planning & By-law: Jacob Rheaume

1. CALL TO ORDER

Chair called the meeting to order at 6:01 p.m.

2. DECLARATION OF PECUNIARY INTEREST

3. No pecuniary interests were declared.

4. ACCEPT THE AGENDA (Additions/Deletions)

Resolution No. 1

Moved by: Carma Williams

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry accepts the agenda of the Regular Meeting of Council on Monday, July 13, 2026.

Carried

4. ADOPTION OF PREVIOUS MINUTES

Resolution No. 2

Moved by: Jacques Massie

Seconded by: Brian Caddell

THAT the minutes of the following meeting(s) be adopted as circulated.

Regular Meeting of Council Minutes – Monday June 22, 2026

Carried

5. DELEGATIONS

Lisa Van De Ligt, Team Lead with the Raisin Region Conservation Authority, provided Council with an overview of Conservation Authority consolidations.

6. STAFF REPORTS

a. Administration Department

i. AD 2026-08 Appointments to the SDG Joint Compliance Audit Committee

Resolution No. 3

Moved by: Brian Caddell

Seconded by: Jeff Manley

THAT the Council of the Township of North Glengarry receive Staff Report AD 2026-08: Appointments to the SDG Joint Compliance Audit Committee; and

THAT Council appoints the following members to the Compliance Audit Committee for the term of November 15, 2026, to November 14, 2030

-Johanna Barkley (Stormont)
-Maryanne Kampouris (Glengarry)
-Julie DeBoer (Dundas)
-Denise Labelle-Gelinas, Alternate (Stormont)

AND THAT Council adopt the Terms of Reference attached as Schedule A and adopt By-law 34-2026, being a by-law to establish the Stormont, Dundas and Glengarry Joint Compliance Audit Committee for the 2026-2030 Municipal Elections term; and

THAT By-law 35-2026 be read a first, second, and third time and enacted in open Council this 13th day of July 2026.

Carried

ii. AD 2026-09 Amendment to By-law 21-2018 Regulation of Municipal and Elections

Resolution No. 4

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT the Council for the Township of North Glengarry receives the Staff Report No. AD 2026-09: Amendment to By-law 21-2018: Regulation of Municipal and Election Signs; and

THAT Council acknowledge that a subsequent comprehensive update to the Election Sign By-law will be brought forward at a future meeting to address additional provisions and expand the application of the by-law to all election signs;

AND THAT Council deem it necessary and expedient to proceed with the current amendment at this time to establish timing restrictions for the placement of election signs in advance of the 2026 Municipal Election;

Carried

*iii. AD 2026-10: Temporary Road Closure – Show & Shine Fundraiser
for the Glengarry Memorial Hospital*

Resolution No. 5

Moved by: Michael Madden

Seconded by: Gary Martin

THAT the Council of the Township of North Glengarry receive Staff Report AD 2026-10: Temporary Road Closure – Show & Shine Fundraiser for the Glengarry Memorial Hospital, Being a report regarding the temporary road closures required to facilitate the Show & Shine 2026 Summer Fundraiser for the Glengarry Memorial Hospital; and

THAT Council adopt By-law No. 39-2026 authorizing the temporary closure of McDougald Street East, east of Main Street and west of the VIA Rail Station, and Dominion Street North, north of Elm Street, on July 18, 2026, for the purpose of hosting the Show & Shine event organized by the Atlantic Pub and Eatery;

AND THAT By-law 39-2026 be read a first, second, and third time and enacted in open Council this 13th day of July 2026

Carried

b. Building, Planning & By-law Department

i. ZONING BY-LAW AMENDMENT: No. Z-08-2026 - Camille Campeau & Carl Campbell

Resolution No. 6

Moved by: Gary Martin

Seconded by: Carma Williams

THAT the Council of the Township of North Glengarry adopt Zoning By-Law No. Z-08-2026; and

THAT By-law No. Z-08-2026 be read a first second and third time and enacted in open Council this 13th day of July 2026.

Carried

ii.ZONING BY-LAW AMENDMENT No. Z-09-2026 - Mark & Natasha Rickerd – Wood Brothers Brewery

Resolution No. 7

Moved by: Carma Williams

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry adopt Zoning By-Law No. Z-09-2026; and

THAT By-law No. Z-09-2026 be read a first second and third time and enacted in open Council this 13th day of July 2026.

Carried

7. UNFINISHED BUSINESS

None

8. CONSENT AGENDA

Resolution No. 8

Moved by: Jacques Massie

Seconded by: Brian Caddell

THAT the Council of the Township of North Glengarry receives the item(s) from the consent agenda for information purposes only.

Carried

9. NEW BUSINESS

Proclamation request - Pregnancy and Infant Loss Awareness Day & Month 2026 – October 15, 2026.

Resolution No. 9

Moved by: Jamie MacDonald

Seconded by: Carma Williams

THAT Council receive the correspondence from Kristin Pichoskie, Founder of Oak's Tree of Love; and

THAT Council proclaim October 15, 2026, as Pregnancy and Infant Loss Awareness Day in the Township of North Glengarry; and

THAT Council proclaim October 2026 as Pregnancy and Infant Loss Awareness Month in the Township of North Glengarry; and

THAT Council direct staff to review the feasibility of a flag raising and/or the illumination of the Municipal Office, or another appropriate municipal facility, in pink, blue, and white in recognition of Pregnancy and Infant Loss Awareness Day and Month, and report back to Council, if required.

Carried

10. NOTICE OF MOTION

Next Regular Meeting of Council

Monday August 10, 2026, at 6 pm. in the Council Chambers, 3720 County Road 34, Alexandria, Ontario

Note: Meetings are subject to change and cancellation

11. QUESTION PERIOD

Questions are to be in relation to the items presented on this agenda. Limit of one question per person and subsequent questions will be at the discretion of the

Mayor/Chair.

11. CLOSED SESSION

Closed Session Agenda

1. Property Negotiations Update
2. Property Acquisition
3. Lease Agreement Negotiation
4. Drainage Agreement Negotiation

Resolution No. 10

Moved by: Jeff Manley

Seconded by: Michael Madden

Proceed “In closed Session”

WHEREAS Section 239 of the *Municipal Act, 2001* permits Council to proceed into Closed Session for certain matters;

NOW THEREFORE BE IT RESOLVED THAT Council of the Township of North Glengarry move into Closed Session to discuss the following:

1) Acquisition or Disposition of Land

As these matters deal with a proposed or pending acquisition or disposition of land by the municipality or local board, and positions, plans, procedures, criteria or instructions to be applied to negotiations carried on or to be carried on by or on behalf of the municipality or local board, they may be discussed in closed session under sections 239(2)(c) and 239(2)(k) of the Municipal Act, 2001.

b. Negotiations Update

As this matter deals with a position, plan, procedure, criteria, or instruction to be applied to negotiations carried on or to be carried on by or on behalf of the municipality or local board, it may be discussed in closed session under section 239(2)(k) of the Municipal Act, 2001.

BE IT FURTHER RESOLVED THAT Council proceed into Closed Session at this time

Carried

b. RISE AND REPORT - Council will now rise from Closed Session, report, and proceed into Open Session.

**Councillor Manley declared a pecuniary interest with Closed Session Item 3 – Lease Agreement, as he is a board member, and removed himself from the discussion.*

Resolution No. 11

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT Council now rise and report from the Closed Session held on Monday July 13th, 2026; and

THAT the Regular Council Meeting now resume at 7:39 p.m.

THAT the following motion be adopted:

THAT By-law 37-2026: Drain Agreement Seventeenth Road, by-law 38-2026: Lease Agreement Glengarry Encore Education Centre, and 40-2026: 9 Main Street South be read a first, second, and third time and enacted in Open Council this 13th day of July 2026

THAT Council direct staff to proceed as discussed in Closed Session;

AND THAT the Mayor and Clerk be authorized to execute any necessary documents.

Carried

13. CONFIRMATION BY-LAW

Resolution No. 12

Moved by: Gary Martin

Seconded by: Carma Williams

THAT the Council of the Township of North Glengarry adopts by-law 41-2026, being a by-law to adopt, confirm, and ratify the matters dealt with by Resolution; and

THAT by-law 41-2026 be read a first, second and third time and enacted in Open Council this the 13th day of July 2026.

Carried

14. ADJOURNMENT

Resolution No. 13

Moved by: Carma Williams

Seconded by: Jacques Massie

THERE being no further business to discuss, the meeting was adjourned at 7:41 p.m.

Carried

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
Committee of the Whole Meeting
MINUTES
Wednesday, July 29, 2026, 3:00 p.m.
Council Chambers
3720 County Road 34
Alexandria, On K0C 1A0

PRESENT: Mayor: Jamie MacDonald
Deputy Mayor: Carma Williams
Councillor: Brian Caddell
Councillor: Jeff Manley
Councillor: Michael Madden
Councillor: Gary Martin

ALSO PRESENT: CAO/Clerk: Michael Fawthrop
Deputy Clerk: Jena Doonan
Director Of Community Services: Stephanie MacRae
Director of Finance/Treasurer: Zoe Bougie
Director of Building, Planning & By-law: Jacob Rheaume
Director of Public Works: Timothy Wright

1. CALL TO ORDER

Chair called the meeting to order at 3:00 p.m.

2. DECLARATION OF PECUNIARY INTEREST

No declaration of pecuniary interest declared.

3. ACCEPT THE AGENDA(Additions/deletions)

Resolution No.1

Moved By: Carma Williams

Seconded By: Jeff Manley

THAT the Committee of the Whole for the Township of North Glengarry accepts the agenda for the Committee of the Whole meeting on Monday July 29, 2026.

Carried

4. DELEGATION

No delegations presented.

5. **STAFF REPORT**

a. Administration Department

Resolution No. 2

Moved By: Brian Caddell

Seconded By: Jeff Manley

THAT the Committee of the Whole for the Township of North Glengarry receive departmental updates from each Department Director, followed by an update from the Chief Administrative Officer, for information only.

Carried

b. Community Services Department

Resolution No. 3

Moved By: Michael Madden

Seconded By: Jeff Manley

THAT the Committee of the Whole for the Township of North Glengarry receives Staff Report CS-2026-22, Dunvegan Hall Flooring Structure Update, for information purposes; and,

THAT the Committee of the Whole provide direction to staff regarding potential recommendations to Council with respect to the funding of the repair and replacement of the flooring structure at the Dunvegan Recreation Centre.

Carried

c. Treasury Department

Resolution No. 4

Moved By: Jeff Manley

Seconded By: Michael Madden

THAT the Committee of the Whole for the Township of North Glengarry receives staff report TR-2026-08 Second Quarter Variance Report for information purposes only.

Carried

6. **CONSENT AGENDA**

None

7. **UNFINISHED BUSINESS**

None

8. **OTHER BUSINESS**

None

9. **MATTERS ARISING FROM STANDING COMMITTEES**

- a) No update on the Raisin Region Conservation as Councillor Massie not present.
- b) Councillor Gary Martin gave an update on the Maxville Manor.
- c) Councillor Gary Martin gave an update on the Pioneer Museum.

- d) Mayor Jamie MacDonald had no update for Glengarry Archives.
- e) Councillor Jeff Manley had no update for Arts, Culture & Heritage.
- f) Deputy Mayor Carma Williams gave an update on County Council.
- g) Councillor Jeff Manley gave an update on Friends of the Trails.
- h) Mayor Jamie MacDonald had no update for Community Development.
- i) Councillor Brian Caddell had no update for the Rural Affairs Committee.

10. NOTICE OF MOTION

Next Committee of the Whole Meeting
Wednesday September 23,2026, at 3:00 p.m. in the Council Chambers, 3720 County Road
34, Alexandria On.

11. ADJOURNMENT

Resolution No. 5
Moved By: Michael Madden
Seconded By: Gary Martin

THERE being no further business to discuss, the meeting was adjourned at 4:20 p.m.
Carried

CAO/Clerk/Deputy Clerk

Mayor/ Deputy Mayor

Monday, August 10th, 2026

Mayor Jamie MacDonald & Council
Township of North Glengarry
3720 County Road 34
Alexandria, Ontario K0C 1A0

Re: Proposal for Enhancing Four Cenotaphs and Monuments in North Glengarry

Dear Mayor MacDonald & Council,

Thank you for the opportunity to present to Council regarding four significant projects being undertaken by a committee of local volunteers to renovate and modernize our cenotaphs and tributes to veterans in North Glengarry.

Previous committees who led similar efforts in North Dundas, South Dundas and South Stormont in recent years were overwhelmed by the generous and positive community support received.

The Matilda Monument Project at Matilda Hall, the Iroquois relocation and modernization of the village's cenotaph and bronze plaques, the reestablishment of the Williamsburg Cenotaph at J.C. Whitteker Park, the refurbishment of the Van Camp Memorial in Mountain, the enhancement of the Lost Villages Cenotaph, and the significant restoration of the Battle of Crysler's Farm were all recently successful projects. A major relocation and enhancement of the village's numerous cenotaphs and monuments is currently underway in the village of Morrisburg in 2026.



Financial support was received from a wide variety of sources, including the local municipality and Veterans Affairs Canada.

Our Committee has worked together to propose four similar projects in the Township of North Glengarry, which would renovate and enhance all of the existing sites in the municipality under one coordinated effort. We are requesting Council's approval and financial support to move forward on this initiative as a tribute to our local veterans' project in North Glengarry.

We have consulted with Township staff (CAO Fawthrop) and Royal Canadian Legion Branch 423.

These consultations have been essential to ensuring that all interested parties were engaged and are supportive of our plan moving forward.

Current Situation

There are four locations in our community that pay tribute in some part to veterans and the military history of the Township of North Glengarry. Currently, three of the four sites- Alexandria, Maxville and Apple Hill- are maintained and overseen by Royal Canadian Legion Branch 423 in Alexandria. The fourth site, in Dalkeith, is a local cenotaph created by members of the local community.



Alexandria (Glengarry Soldiers Memorial): 248 Main Street North (north of Glengarry District High School)

Maxville Cenotaph: north of intersection at County Road 22 and Prince Street

Apple Hill Cenotaph: 3749 County Road 20 (in front of Doctor George's Kitchen)

Dalkeith Community Cenotaph: located south of the Robertson-Clark Building

All four cenotaphs are located on property owned by the Township of North Glengarry.



Our Proposal

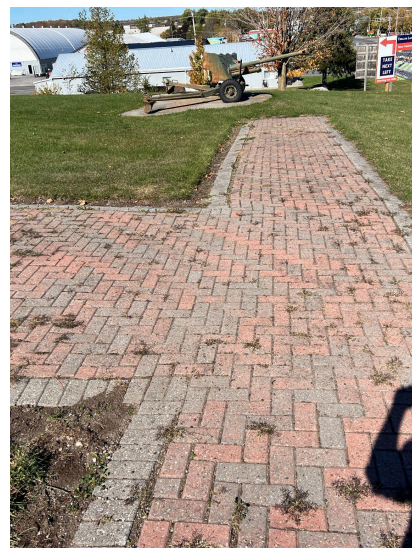
It was decided by the Committee to complete all four projects at the same time, in 2027. Packaging the work together and the items needed to procure (flag poles, interlock walkways, lighting, etc.) was a good way to obtain the best rates.

In order to keep the process fair and transparent, we invited bids from local landscaping contractors in Glengarry County who specialize in interlocking and landscaping. We met together on site at each location to measure and confirm details so that each contractor was bidding on the same specifications. Our work plan, and the materials used, will ensure the longevity of each cenotaph site with low maintenance anticipated. We received three quotes, and are using the lowest bid.

The following are the steps to be undertaken in each project:

Alexandria:

- Remove, realign, widen (to 11 feet) and replace the interlock pathway from southeast corner to main walkway; remove and replace main walkway interlock and stones around cenotaph with larger interlock stones (that can be engraved)
- Restore and regrout cenotaph
- Remediate and clean up the plaques on the cenotaph
- Refurbish and repaint the two artillery guns on site
- Reinstall new lighting on cenotaph to be visible at night
- Relocate Township sign to north edge of property
- Pending Budget: add 2-3 benches to site



Maxville:

- Remove, widen (to 11 feet) and replace interlock pathway from sidewalk to cenotaph with larger interlocking stones (that can be engraved)
- Refurbish and clean cenotaph
- Reinstall new lighting to illuminate cenotaph at night
- Two new flag poles

Apple Hill:

- Create a "T" interlock pathway from cenotaph towards roadway with larger interlocking stones (that can be engraved)
- Refurbish and clean cenotaph
- New lighting to illuminate cenotaph at night
- Two new flag poles



Dalkeith:

- Add railing to steps going up to monument walkway

Timeline

With Branch 423 of the Royal Canadian Legion in Alexandria leading these efforts, our Committee is aiming to complete the projects next spring/summer with a completion date of Summer 2027. Separate public Rededication Ceremonies will be held at that time.

Our goal is to raise the necessary funds over the course of 2026 and early 2027, and break ground on the project in Spring 2027.

We will work closely with the Township of North Glengarry and the Alexandria Legion to ensure good communication and coordination of various aspects of the project.

We are proposing to use the services of Brunet Monuments for the refurbishment of each cenotaph. In Alexandria specifically, we will also use Keith Kennedy Historical Brick & Stone Restoration for the regrouting of the cenotaph. We are proposing to use Villeneuve Creations of Williamstown, the lowest of three bidders, to complete the interlocking work. The work for the refurbishment of the artillery guns in Alexandria is proposed to be completed by Archambault Ironworks of Bonville. KMAC Electric and MacDonald Electric have generously offered to donate materials and labour for the lighting and electrical aspects of each project.

Budget & Funding

We are estimating the total budgets for these projects to be between \$155,000-\$165,000. The attached separate budgets break down the cost for each project.

To obtain the necessary revenues, first we plan to apply for three separate applications to Veterans Affairs Canada's Community War Memorial Program, which matches up to \$25,000 per project.

We are also going to offer engraved bricks as a fundraising campaign, similar to other projects that have taken place in SD&G, where for \$150 (with a \$125 tax receipt from the Township), donors can purchase an interlock stone at the Alexandria, Maxville and/or Apple Hill sites.

Lastly, we are asking for Council's financial support in your 2027 budget with a one-time donation of \$35,000. The Royal Canadian Legion Branch 423 is committed to the same amount. We will also seek other community donations to raise the necessary revenues.

Request of Council

Our Committee is asking for Council to support the following:

1. Approve the project proposals for each site in principle
2. Provide a financial commitment in the 2027 Budget of \$35,000 for the 4 projects
3. Allow the Committee to complete the banking through the Municipality to save on HST costs and allow donors to receive an income tax receipt
4. Allow the Township of North Glengarry to be the lead applicant on the funding application to Veterans Affairs Canada's Community War Memorial program
5. Have Township staff relocate the signage to north of property at Alexandria Cenotaph
6. Establish a reserve account of any surplus funds for future maintenance of the sites

Conclusion

Our community is grateful for the dedication and sacrifices made by those who served our country and provided us the quality of life we enjoy today.

We believe these repairs and enhancements of the cenotaphs will be well received by the community and be more visible to residents and visitors alike for decades to come.

We kindly ask for your support.

Sincerely,



Eric Duncan
Chair, North Glengarry Cenotaph Project



Martin Doyle
President, Royal Canadian Legion Branch 423

Committee Members: Peter Conway, Elwyn Massie, Councillor Gary Martin, Councillor Brian Caddell, and Lynden Cameron.

Alexandria Expenses				
	Price	HST	Refund of HST	Net Total
Landscaping	\$90,655.00	\$11,785.15	-\$10,189.56	\$92,250.59
Lighting	\$1,500.00	\$195.00	-\$168.60	\$1,526.40
Masonry Work	\$14,000.00	\$1,820.00	-\$1,573.59	\$14,246.41
Plaque Cleaning	\$109.00	\$14.17	-\$12.25	\$110.92
Artillery Guns	\$3,600.00	\$468.00	-\$404.64	\$3,663.36
Stone Engraving	\$3,750.00	\$487.50	-\$421.50	\$3,816.00
	\$113,614.00	\$14,769.82	-\$12,770.13	\$115,613.69
Revenues				
	Actual	Goal		
Veteran's Affairs		\$25,000		
North Glengarry		\$25,000		
Royal Canadian Legion Branch 48		\$35,000		
Brick Campaign		\$22,500	150	
Scotiabank				
KMAC & MacDonald Electric	\$1,526			
	\$1,526	\$107,500		
Profit/Loss	-\$6,587.29			

Maxville Expenses				
	Price	HST	Refund of HST	Net Total
Landscaping (Villeneuve Creations)	\$12,555.00	\$1,632.15	-\$1,411.17	\$12,775.98
Walkway Bricks		\$0.00	\$0.00	\$0.00
Lighting	\$750.00	\$97.50	-\$84.30	\$763.20
Cenotaph Cleaning	\$327.00	\$42.51	-\$36.75	\$332.76
Flag Poles (two)	\$5,475.60	\$711.83	-\$615.45	\$5,571.97
Granular				
Stone Engraving	\$1,875.00	\$243.75	-\$210.75	\$1,908.00
	\$20,982.60	\$2,727.74	-\$2,358.43	\$21,351.91
Revenues				
	Actual	Goal		
Veteran's Affairs		\$10,676		
North Glengarry		\$5,000.00		
Royal Canadian Legion Branch 423				
Brick Campaign		\$11,250	75	
Scotiabank				
KMAC & MacDonald Electric	\$763			
	\$763	\$26,926		
Profit/Loss	\$6,337.25			

Apple Hill Expenses				
	Price	HST	Refund of HST	Net Total
Inkterlock (Villeneuve Creations)	\$9,755.00	\$1,268.15	-\$1,096.46	\$9,926.69
Lighting	\$750.00	\$97.50	-\$84.30	\$763.20
Cleaning of Cenotaph	\$218.00	\$28.34	-\$24.50	\$221.84
Flag Poles (two)	\$5,475.60	\$711.83	-\$615.45	\$5,571.97
Benches				
Stone Engraving	\$1,250.00	\$162.50	-\$140.50	\$1,272.00
	\$17,448.60	\$2,268.32	-\$1,961.21	\$17,755.71
Revenues				
	Actual	Goal/Ask		
Veteran's Affairs Canada		\$8,878		
North Glengarry		\$5,000.00		
Royal Canadian Legion Branch 423				
Brick Campaign		\$7,500	50	
KMAC & MacDonald Electric	\$763			
	\$763	\$21,378		
Profit/Loss	\$4,385.15			



5654 County Road 27, Williamstown, ON K0C 2J0
Lionel Villeneuve, Owner, villeneuvecreations@gmail.com 613-551-2379
Rachel Leroux, Office, office.vc.kv.lv@gmail.com 613-362-9054

May 25, 2026

Chair, North Glengarry Cenotaphs Committee
Attn: Eric Duncan

Villeneuve Creations Ltd. is pleased to provide the following proposal for the supply and installation of interlocking pavers at three cenotaph locations. Each location is presented separately for ease of review and budgeting.

1. Alexandria Cenotaph – Alexandria, Ontario

Scope of Work

Villeneuve Creations Ltd. shall supply all labour, materials, equipment, and supervision necessary to complete the work, including:

- Excavation of approximately 12 inches of existing soil and subgrade material within the designated work area.
- Removal and off-site disposal of excavated materials.
- Supply and installation of woven geotextile fabric over the prepared subgrade.
- Supply, placement, grading, and compaction of Granular A base material to required elevations.
- Supply and installation of specified interlocking concrete pavers.
- Supply and installation of aluminum edge restraints along all exposed perimeter edges.
- Supply and installation of polymeric joint sand.
- Final compaction and finishing of all paved surfaces.
- Restoration of disturbed perimeter areas with topsoil, seed, grading, and cleanup.

Area

Approximate paved area: **3,579 sq. ft.**

Pricing

Description	Amount
Supply and installation of complete paver system (3,579 sq. ft. @ \$25.00/sq. ft.)	\$89,475.00
Soil and seed reinstatement around perimeter	\$900.00
Private Locates	\$280.00
Total	\$90,655.00

2. Maxville Cenotaph – Maxville, Ontario

Scope of Work

Villeneuve Creations Ltd. shall supply all labour, materials, equipment, and supervision necessary to complete the work, including:

- Excavation of approximately 12 inches of existing soil and subgrade material within the designated work area.
- Removal and off-site disposal of excavated materials.
- Supply and installation of woven geotextile fabric over the prepared subgrade.
- Supply, placement, grading, and compaction of Granular A base material to required elevations.
- Supply and installation of specified interlocking concrete pavers.
- Supply and installation of aluminum edge restraints along all exposed perimeter edges.
- Supply and installation of polymeric joint sand.
- Final compaction and finishing of all paved surfaces.
- Restoration of disturbed perimeter areas with topsoil, seed, grading, and cleanup.

Area

Approximate paved area: **481 sq. ft.**

Pricing

Description	Amount
Supply and installation of complete paver system (481 sq. ft. @ \$25.00/sq. ft.)	\$12,025.00
Soil and seed reinstatement around perimeter	\$250.00
Private Locates	\$280.00
Total	\$12,555.00

3. Apple Hill Cenotaph – Apple Hill, Ontario

Scope of Work

Villeneuve Creations Ltd. shall supply all labour, materials, equipment, and supervision necessary to complete the work, including:

- Excavation of approximately 12 inches of existing soil and subgrade material within the designated work area.
- Removal and off-site disposal of excavated materials.
- Supply and installation of woven geotextile fabric over the prepared subgrade.
- Supply, placement, grading, and compaction of Granular A base material to required elevations.

- Supply and installation of specified interlocking concrete pavers.
- Supply and installation of aluminum edge restraints along all exposed perimeter edges.
- Supply and installation of polymeric joint sand.
- Final compaction and finishing of all paved surfaces.
- Restoration of disturbed perimeter areas with topsoil, seed, grading, and cleanup.

Area

Approximate paved area: **371 sq. ft.**

Pricing

Description	Amount
Supply and installation of complete paver system (371 sq. ft. @ \$25.00/sq. ft.)	\$9,275.00
Soil and seed reinstatement around perimeter	\$200.00
Private Locates	\$280.00
Total	\$9,755.00

Summary of Pricing

Location	Total
Alexandria Cenotaph	\$90,655.00
Maxville Cenotaph	\$12,555.00
Apple Hill Cenotaph	\$9,755.00
Grand Total	\$112,965.00 + HST

Notes

- Final grades will be established to suit existing site conditions and drainage requirements.
- Workmanship and materials shall be supplied in accordance with industry standards and manufacturer specifications.
- Proposal valid for 30 days from date of issue.

BE A HEALER.

HELP US BRING ESSENTIAL EQUIPMENT
TO L'HÔPITAL GLENGARRY MEMORIAL HOSPITAL,
FOR THE COMMUNITIES WE SERVE.





HÔPITAL
**Glengarry
Memorial**
HOSPITAL

**+33%
Increase**

**54,000 Patients
Served in FY 2025**

61

YEARS IN OPERATION

37

BEDS

24-HR

EMERGENCY DEPARTMENT

72,000

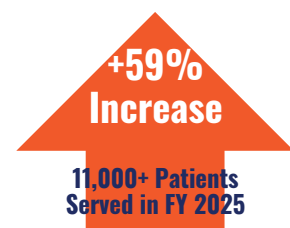
PATIENTS SERVED FY 2026



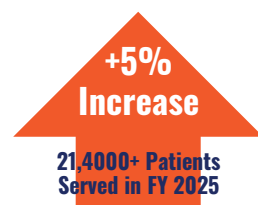
In 2026, HGMH delivered:



18,700+ EMERGENCY VISITS, PROVIDING 24/7 LIFE-SAVING CARE



17,500+ DIAGNOSTIC IMAGING PROCEDURES, SUPPORTING RAPID CLINICAL DECISIONS



22,500+ LABORATORY TESTS, FORMING THE BACKBONE OF PATIENT DIAGNOSIS AND TREATMENT

2,000+ OUTPATIENT VISITS, CONNECTING PATIENTS WITH VISITING SPECIALISTS INCLUDING UROLOGY, GYNECOLOGY, AND RESPIROLOGY



North Glengarry Patient Reliance on HGMH

PRIMARY SERVICE AREA

North Glengarry

7,482

ED VISITS IN FY 25-26 (40.0% OF HOSPITAL TOTAL)

⬆️11 Visits YoY (7,471 in FY 24-25)

North Glengarry accounted for 40.0% of all HGMH emergency visits, expanding its overall share of hospital emergency care from 39.1% last year.

HOSPITAL TOTALS

Annual ED Summary Breakdown

Patient Origin Region	FY 24-25	FY 25-26
North Glengarry	7,471	7,482
YoY Volume Growth	Baseline	+0.15% (+11)
Share of Total Hospital ED	39.1%	40.01%
Total HGMH Emergency Volume	19,100	18,700

ⓘ CRITICAL DATA NOTE: ED VISITS AS A PROXY FOR OVERALL CARE

Across all hospital operations, the Emergency Department is the only area where patient residency data can be extracted. This ED volume serves as an essential proxy for North Glengarry’s full healthcare usage, as patient’s residence cannot be extracted for:

🏥 Diagnostic Imaging

Supporting rapid clinical decision-making through X-ray & Ultrasound.

🧪 Laboratory Testing

Forming the core backbone of accurate patient diagnosis and treatment plans.

👨🏻‍⚕️ Outpatient Clinics

Connecting local residents with visiting specialists (Urology, Gynecology, Respiriology).



La Fondation de l'Hôpital
Glengarry Memorial
Hospital Foundation

OUR MISSION

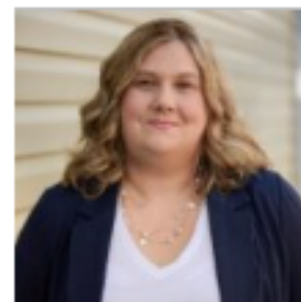
To raise funds and foster community partnerships that empower Hôpital Glengarry Memorial Hospital to deliver outstanding care, drive innovation, and ensure access to sustainable healthcare for future generations.

The staff and board members of Fondation de l'Hôpital Glengarry Memorial Hospital Foundation work tirelessly to engage our community, create awareness around local healthcare and raise the funds needed to revitalize our hospital.

^ Glengarry Memorial Hospital Foundation Board of Directors

- Mark Adam – Chairman of the Board
- Michael Madden – Vice Chair
- Pierre Vaillancourt – Past Chair
- Barry MacDonald
- Daniel Brunet
- Yves Poirier
- Alain Poirier
- Douglas Elie
- Scott DaPrato
- Paul Burke
- Alana DaPrato-Leger
- Frédérique Théorêt

^ Foundation Team



Frederique Theoret
Executive Director



Kim Jarencio
Fundraising Manager

Founded in 2002 by community members committed to protecting rural healthcare, the Hôpital Glengarry Memorial Hospital (HGMH) Foundation has played a vital role in strengthening hospital services.

Its first major campaign raised over \$1.7M to modernize the emergency department, and it has continued to fund critical improvements ever since.

Today, HGMH Foundation is rallying community support to raise \$3.5M by the end of March 2027 for a new CT scanner, helping ensure timely, high-quality care remains close to home.



**MARK, BOARD CHAIR,
AND PIERRE, PAST CHAIR**



**HGMH FOUNDATION
BOARD OF DIRECTORS
2026 - 2027**

THE SD&G COMMUNITY COMING TOGETHER IN SUPPORT OF RURAL HEALTHCARE



CT Scan CAMPAIGN BRIEF

The projection is to scan 6000 patients annually once fully operational.

CATCHMENT AREA NEARBY HOSPITALS

HOSPITAL	DISTANCE
Hawkesbury General Hospital	40+ km
Cornwall Community Hospital	46+ km
Winchester District Memorial Hospital	65+ km
Montfort Hospital	101+ km

Based on HGMH’s catchment population, the region should have access to approximately **20,453 CT hours annually**.

Nearby hospitals provide **12,451 CT hours**, leaving a gap of more than **8,000 CT hours each year**.

With an onsite CT Scanner, HGMH will help close this gap and improve access to timely diagnostic care closer to home.

The need is growing. Rural patients can't wait any longer.

Help us cross the \$3 million mark and bring this vital technology closer to our patients, enabling faster diagnosis and more timely treatment decisions.

We would also appreciate introductions to others in your network who may share this commitment.



\$2M

\$3.5M

**FUNDS WILL PURCHASE A CT SCANNER
AND SUPPORT
INSTALLATION/TRAINING.**

Fundraising MILESTONE

Help us cross the finish line.

Aidez-nous à atteindre la ligne d'arrivée.

**\$2M has been raised to
bring a CT scanner
close to home.**

**Your gift today helps
every patient get the
answers they need,
sooner.**



**2 M \$ ont été amassés
pour rapprocher un scanner CT
près de chez nous.**

**Votre don aujourd'hui aide
chaque patient
à obtenir les réponses
ont il a besoin, plus rapidement.**

Bring Life-Saving Care Closer to Home.

*Invest in the health of our community
with a \$10,000 contribution
to fund vital hospital equipment
and strengthen rural patient care.*

WE ARE ALL HEALERS in small communities.

We heal when we show up for our neighbours.

We become healers when we support the people who care for them.

When you give to your hospital, you're putting life-saving tools in the hands of those who heal. You become part of the care. Part of the system.

Part of every life helped.

This is our Foundation's call to action for everyone across Glengarry, Stormont and Dundas, and everyone who relies on Hôpital Glengarry Memorial Hospital for compassionate, high-quality care.

Together, we have a goal: to bring a CT Scanner to our hospital by March 2027. And reaching it will take all of us.

Become a HGMH Healer.

Give. Give again. Give what you can.

Because healing doesn't start at the hospital door: it starts with you.

LEARN. GIVE. HEAL.



BE A HEALER.

HELP US BRING ESSENTIAL EQUIPMENT
TO L'HÔPITAL GLENGARRY MEMORIAL HOSPITAL,
FOR THE COMMUNITIES WE SERVE.

HGMHFOUNDATION.ORG

SCAN HERE



2025 Asset Management Plan

North Glengarry
August 10th, 2026

**NORTH
GLENGARRY**



Presentation Agenda

1

Regulatory Background

2

Project Overview

3

Key Details from the Plan

4

Proposed LOS Selection

5

Next Steps & Recommendations





Regulatory Background

O. Reg. 588/17: Background and Context

- As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17).
- Requires Ontario municipalities to develop an asset management policy and AMPs between 2022 and 2025 with increasing complexity.
- **The intent is for municipalities to better understand their asset portfolios, their associated investment and lifecycle strategy requirements, and in so doing, support sustainable longer-term management.**
- As part of our current engagement, PSD Citywide developed an AMP that meets the 2025 requirements of O. Reg 588/17.





Project Overview

Project Objectives & Milestones

Project Objective: To develop a 2025 compliant Asset Management Plan (AMP) that defines proposed levels of service, a supporting financial strategy, and long-term asset management approaches.

Milestones:

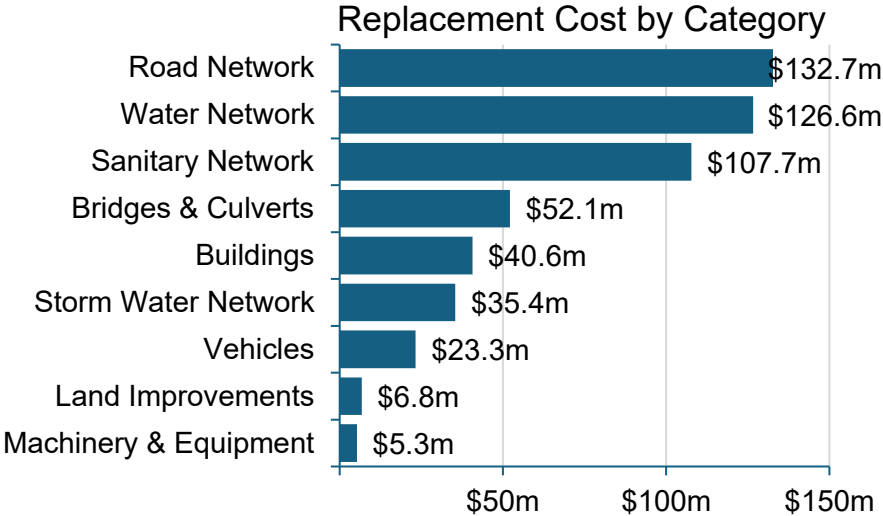
1. Data Review and Updates
2. Proposed Levels of Service (LOS)
3. Financial Strategy & Lifecycle Planning
4. Regulatory Compliance



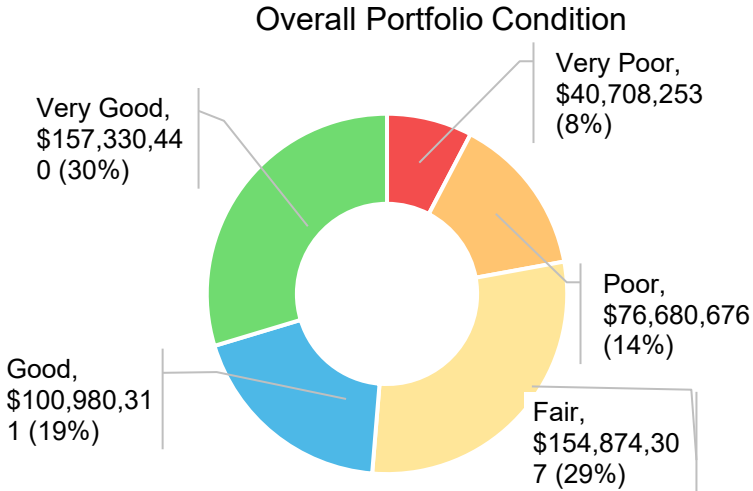


Key Details from the Plan

Current State of the Inventory



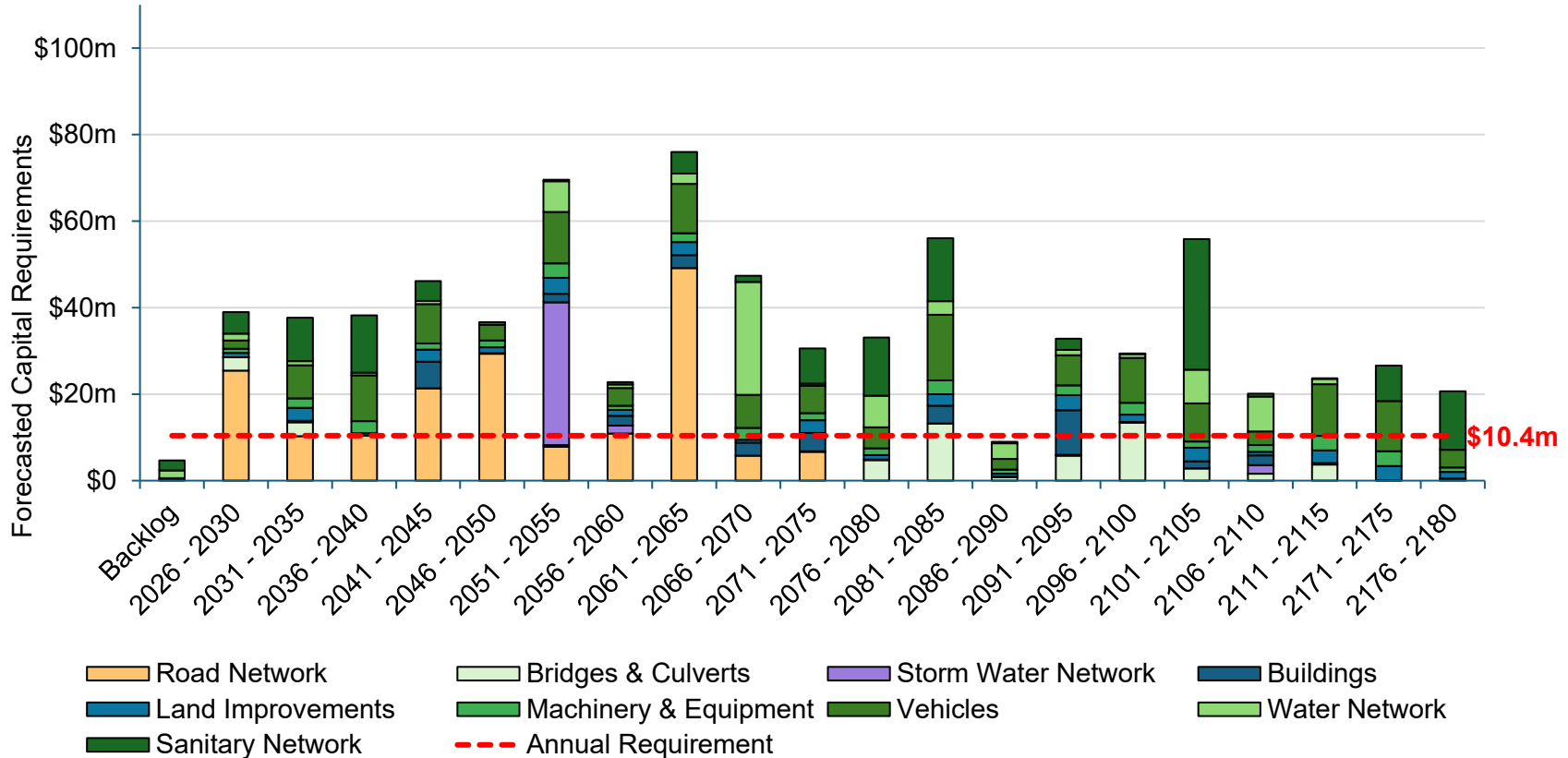
Total Replacement Cost: \$530.5 M



Average Condition: 63% (good)



Funding 100% of Requirements



Proposed LOS Options

Proposed LOS: reflects the *forecasted* asset performance by a defined *future* date. Considers costs, risk, and feasibility.

- Scenario One: Maintain Existing Capital Spending Levels
- Scenario Two: Targeted Investment in High-Risk Assets
- Scenario Three: Full Lifecycle Funding



Proposed LOS Findings

Scenario	Condition	Risk	Cost	Achievability
Scenario 1: Current Funding	Poorest Outcomes	Poorest Outcomes	Most Affordable (\$3.8M; current investment)	Most Achievable (with greatest operational risk)
Scenario 2: Targeted Investment in Critical Assets	Mid Outcomes (closer to 3 than 1)	Mid Outcomes (closer to 3 than 1)	Mid Affordability (\$9 M annual investment)	Achievable under a phase-in approach
Scenario 3: Full Lifecycle Funding	Best Outcomes	Best Outcomes	Most Expensive (10.4M annual investment)	Achievable under a phase-In approach



Proposed LOS Selection

- **Scenario Three: Full Lifecycle Funding**
- Key considerations:
 - Aligns investment with full asset lifecycle requirements
 - Results in improved overall asset condition and lowest long-term risk exposure
 - Supports proactive asset management and reduces reliance on reactive maintenance
 - Requires sustained long-term increases in taxation and user rates
 - Places higher demand on internal capacity, contractor availability, and capital delivery resources
 - Provides the most stable and consistent service levels across all asset classes



Proposed LOS Selection: Financial Strategy

Funding Category	Annual Increase (Each year for 20 years)
Tax Funded	2.7% (Each year for 20 years)
Water Network	1.7% (Each year for 10 years)
Wastewater Network	2.3% (Each year for 10 years)

- Does not include inflationary adjustments
- Reflects capital investment increase requirements only





Next Steps & Recommendations

Program Recommendations

- Increases total taxes and rates each year by the following amounts to support meeting the proposed LOS:
 - Taxes: 2.7% (for 20 years)
 - Water rates: 1.7% (for 20 years)
 - Wastewater rates: 2.3% (for 20 years)
- Complete a data gap analysis followed by a phased data improvement plan.
- Begin preparing for the plans annual review, required July 2027



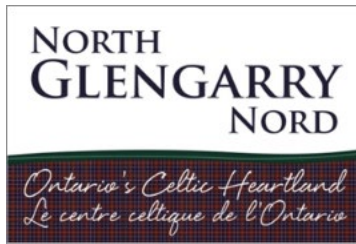
Compliance Based Recommendations

PSD Citywide recommends that Council, as per Section 8 of Ontario Regulation 588/17:

- Approve, by resolution, the 2025 Asset Management Plan and;
- Authorize staff to post the 2025 Asset Management Plan document to the Municipality's website







STAFF REPORT TO COUNCIL

Report No: AD 2026-12

August 10th, 2026.

From: Michael Fawthrop, CAO & Clerk

RE: 2025 Asset Management Plan

Recommended Motion:

THAT the Council of the Township of North Glengarry receive Staff Report AD 2026-12: 2025 Asset Management Plan; and

THAT Council endorse the Township of North Glengarry 2025 Asset Management Plan, prepared by PSD Citywide Inc., as presented;

AND THAT staff be directed to post the approved Asset Management Plan on the Township's website in accordance with Ontario Regulation 588/17.

Background / Analysis:

Ontario Regulation 588/17, enacted under the Infrastructure for Jobs and Prosperity Act, 2015, requires all municipalities in Ontario to develop and maintain comprehensive Asset Management Plans (AMPs) for municipally owned infrastructure. The regulation introduced a phased compliance framework requiring municipalities to progressively enhance their asset management practices, culminating in the July 1, 2025 requirement to adopt an Asset Management Plan addressing all municipal asset classes, current and proposed levels of service, lifecycle management strategies, growth considerations, and a supporting financial strategy.

Marisa Banuelos-Spencer, Asset Management Advisor with PSD Citywide Inc., presented a summary of the Township's 2025 Asset Management Plan to Council at its August 10, 2026 meeting. The Plan represents the completion of the Township's first full regulatory compliance cycle under O. Reg. 588/17 and provides a comprehensive assessment of the Township's infrastructure portfolio.

The Plan evaluates the Township's roads, bridges and culverts, stormwater infrastructure, water and wastewater systems, buildings, fleet, machinery and equipment, and land improvements. Collectively, these assets have an estimated replacement value of approximately \$530 million. The analysis indicates that approximately 78% of the Township's assets are currently in fair or better condition.

The Township's 2025 Asset Management Plan has been prepared in accordance with the requirements of Ontario Regulation 588/17 and completes the final phase of the Province's asset management planning framework. The Plan includes all required municipal asset classes, identifies current and proposed levels of service, considers lifecycle and growth-related impacts, and establishes a long-term financial strategy to support sustainable infrastructure management. As a result, the Township is compliant with the July 1, 2025 regulatory requirements.

It should be noted that the infrastructure funding challenges identified through this exercise are not unique to North Glengarry. Municipalities across Ontario continue to face significant infrastructure backlogs and funding gaps resulting from decades of infrastructure investment needs exceeding available funding sources. The purpose of asset management planning is not only to identify these gaps, but also to provide a structured, long-term framework to prioritize investments, manage risk, and progressively move toward the full lifecycle funding and replacement of municipal assets.

Approval of the Asset Management Plan demonstrates the Township's commitment to responsible asset stewardship and evidence-based decision making. Maintaining a current and compliant Asset Management Plan is also important when pursuing senior government infrastructure funding opportunities, as many grant programs require municipalities to demonstrate sound asset management practices and long-term financial planning.

The Asset Management Plan is intended to serve as a foundational planning document that will help guide future capital budgets, reserve strategies, asset renewal priorities, and long-range financial planning. The Plan identifies long-term infrastructure investment requirements necessary to maintain municipal assets and sustain desired levels of service over time.

A key finding of the Plan is the identification of long-term infrastructure funding requirements. The analysis projects the annual capital investment that is required to fully fund lifecycle replacement and rehabilitation needs across all asset classes and to develop a plan to address the resulting infrastructure funding gap.

To address this challenge, the Plan evaluated three service level scenarios:

- Maintain current funding levels;
- Targeted investment in critical assets; and
- Full lifecycle funding.

The recommended scenario is Full Lifecycle Funding, which aligns investment levels with long-term lifecycle requirements and provides the best overall outcomes for infrastructure condition,

risk mitigation, and service reliability. Recognizing affordability constraints, the Plan recommends a phased implementation over a 20-year period.

While the recommended investment levels identified in the Plan are not expected to be achieved immediately, they provide Council and staff with a long-term roadmap for addressing infrastructure needs. Future budget decisions will continue to balance affordability with service delivery requirements; however, the objective will be to incrementally increase infrastructure investment over time to reduce the funding gap and ultimately support the full lifecycle replacement and rehabilitation of Township assets.

The presentation delivered earlier in the meeting provided Council with a summary of the Plan's findings, recommended levels of service, and associated financial strategy. Staff are therefore recommending Council formally endorse the 2025 Asset Management Plan and direct that it be posted publicly in accordance with provincial requirements.

Alternatives:

Alternative 1 (Recommended): Approve the 2025 Asset Management Plan, including the recommended Full Lifecycle Funding scenario, as presented. This option achieves compliance with Ontario Regulation 588/17 and establishes a long-term framework for sustainable asset management and financial planning.

Alternative 2: Direct staff to amend the Plan to adopt either the Maintain Current Funding Levels or Targeted Investment in Critical Assets scenario. While these options may reduce short-term financial pressures, they would result in less favourable long-term infrastructure outcomes, increased risk exposure, and a growing infrastructure funding gap. As such, staff do not recommend these alternatives.

Alternative 3: Decline to endorse the 2025 Asset Management Plan. This option is not recommended as it would leave the Township non-compliant with Ontario Regulation 588/17 and could negatively impact future infrastructure funding opportunities.

Financial Implications:

There are no immediate financial implications associated with endorsing the 2025 Asset Management Plan.

The Plan identifies long-term infrastructure investment requirements and provides recommended funding strategies to address existing infrastructure funding gaps over time. Any future budget impacts arising from implementation of the Plan will be considered by Council through the annual budget process and long-range financial planning exercises.

Attachments & Relevant Legislation:

- Township of North Glengarry 2025 Asset Management Plan (PSD Citywide Inc.)
- Infrastructure for Jobs and Prosperity Act, 2015

- Ontario Regulation 588/17 – Asset Management Planning for Municipal Infrastructure

Strategic Plan Implications:

The Asset Management Plan supports Council's commitment to responsible financial management, sustainable infrastructure investment, evidence-based decision making, and long-term service delivery planning.

Others Consulted:

- Senior Management Team
- Department Managers and various staff
- PSD Citywide Inc.

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

Asset Management Plan

Township of North Glengarry | 2025



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1 Executive Summary

Municipal infrastructure is key to supporting growth and quality of life through the delivery of essential services. The objective of asset management is to provide these services at defined levels in the most cost-effective and sustainable manner. Achieving this requires the development and implementation of sound asset management strategies and long-term financial planning.

1.1 Scope

This Asset Management Plan (AMP) evaluates three proposed LOS options and selects one by considering risks, costs, and achievability. It outlines the projected LOS over a ten-year period and the associated costs for delivery. The AMP also estimates the Township’s sustainable funding, the average annual funding required to achieve the proposed LOS, and the funding shortfall. Strategies to address the identified funding shortfalls are provided.

As detailed in Appendices 10 to 18, the Township has compiled its asset inventory, including replacement costs, condition assessments, and lifecycle management strategies, based on year-end 2024 data. The analysis completed in this plan is predicated on this asset inventory information.

This AMP has been developed in accordance with the 2025 requirements for [Asset Management Planning in Ontario](#). The AMP advances the Township’s asset management program by assessing proposed LOS options and selecting one that balances risk, affordability, and achievability. This AMP includes the following asset categories:

Table 1: Core and Non-Core Asset Categories

Asset Category	Source of Funding	
Bridges and Culverts	Tax Levy	Reserves Grants Debt
Facilities		
Fleet		
Land Improvements		
Machinery & Equipment		
Road Network		
Stormwater Network	User Rates	
Water Network		
Wastewater Network		

1.2 Compliance

With the development of this AMP, the Township of North Glengarry has achieved compliance with July 1, 2025, requirements under O. Reg. 588/17. This includes requirements for proposed levels of service and inventory reporting for all asset categories.

1.3 Findings

The overall replacement cost of the asset categories included in this AMP totals \$530 million. The majority (78%) of all assets analyzed in this AMP are in fair or better condition and assessed condition data was available for 60% of assets when weighted by replacement cost. The remaining 40% of assets are assessed based on asset age and estimated useful life (EUL).

To maintain existing infrastructure, avoid growing infrastructure backlogs, and support long-term sustainability, the Township's average annual capital requirement is estimated at \$10,399,000. Based on a historical analysis of sustainable capital funding sources, the Township is currently committing approximately \$3,870,000 annually toward capital projects or reserves, resulting in an estimated annual infrastructure funding gap of \$6,529,000.

Based on the analysis of service level options, the Township identified the following three service level options:

- **Scenario 1: Maintain Current Funding Levels**
- **Scenario 2: Targeted Investment in Critical Assets**
- **Scenario 3: Full Lifecycle Funding**

Considering the above options and the costs, risks, and benefits associated, the Township selected Scenario 3: Full Lifecycle Funding, with a 20-year phase-in option.

A financial strategy was developed to address the annual capital funding gap based on the selected proposed LOS and phase in period. The following graphic shows annual tax/rate change required to eliminate the Township's infrastructure deficit for Scenario 3: Full Lifecycle Funding.

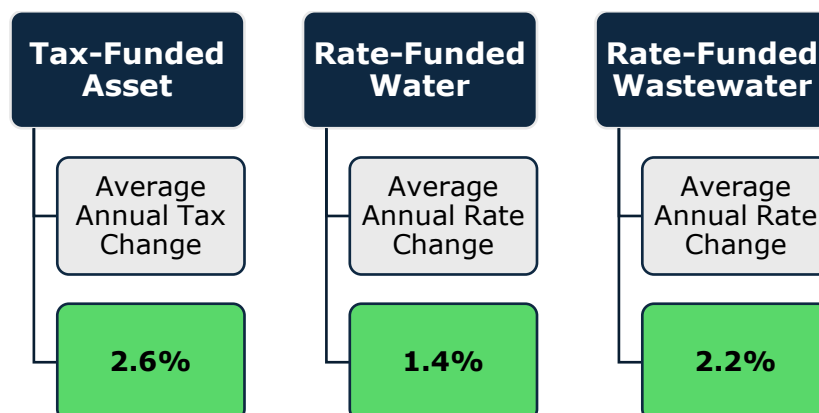


Figure 1 Proposed Tax/Rate Changes

1.4 Limitations and Constraints

The asset management program development required substantial effort by staff. It was developed based on best-available data, and is subject to the following broad limitations, constraints, and assumptions:

- The analysis is highly sensitive to several critical data fields, including an asset's estimated useful life, replacement cost, quantity, and in-service date. Inaccuracies or imprecisions in any of these fields can have substantial and cascading impacts on all reporting and analytics.
- User-defined and unit cost estimates, based typically on staff judgment, recent projects, or established through completion of technical studies, offer the most precise approximations of current replacement costs. When this isn't possible, historical costs incurred at the time of asset acquisition or construction can be inflated to present day values. This approach, while sometimes necessary, can produce less accurate estimates.
- In the absence of condition assessment data, age was used to estimate asset condition ratings. This approach can result in an over- or understatement of asset needs. As a result, financial requirements generated through this approach can differ from those produced by in-field assessments.
- The risk models are designed to support objective project prioritization and selection. However, in addition to the inherent limitations that all models face, they also require availability of important asset attribute data to ensure that asset risk ratings are valid, and assets are properly stratified within the risk matrix. Missing attribute data can misclassify assets.

These limitations have a direct impact on most of the analysis presented, including condition summaries, age profiles, long-term replacement and rehabilitation forecasts, and shorter term, 10-year forecasts that are generated from the municipality's primary asset management system.

These challenges are quite common and require long-term commitment and sustained effort by staff. As the municipality's asset management program evolves and advances, the quality of future AMPs and other core documents that support asset management will continue to increase.

2 About this Document

This 2025 Asset Management Plan (AMP) for the Township of North Glengarry was developed in accordance with Ontario Regulation 588/17 (“O. Reg 588/17”), marking the completion of the first full regulatory cycle introduced under the Infrastructure for Jobs and Prosperity Act, 2015. It provides a comprehensive analysis of the Township’s infrastructure portfolio across nine service areas and incorporates all required components, including both current and proposed levels of service.

This AMP builds upon a broad base of asset studies, inventory records, and financial data to identify strategic renewal requirements across the Township’s infrastructure systems. Rather than replacing individual asset-specific lifecycle plans, it enhances them by offering an integrated perspective on service delivery, cost, and risk.

As a living document, the AMP is expected to evolve through annual updates and five-year review cycles, as mandated under O. Reg 588/17. Continued refinement of asset and financial data will strengthen the Township’s ability to manage infrastructure proactively, sustainably, and in alignment with long-term community goals.

2.1 Ontario Regulation 588/17

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure. Along with creating better performing organizations, more livable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them

Table 2: Ontario Regulation 588/17 Requirements and Reporting Deadlines

Requirement	2019	2022	2024	2025
Asset Management Policy	●		●	
Asset Management Plans		●	●	✓
State of infrastructure for core assets		●		
State of infrastructure for all assets			●	✓
Current levels of service for core assets		●		
Current levels of service for all assets			●	
Proposed levels of service for all assets				✓
Lifecycle costs associated with current levels of service		●	●	

Requirement	2019	2022	2024	2025
Lifecycle costs associated with proposed levels of service				✓
Growth impacts		●	●	✓
Financial strategy			●	✓

1.1. Strategic Planning and Asset Management

2.1.1 Foundational Documents

In the municipal sector, an ‘asset management strategy’ and ‘asset management plan’ are often used interchangeably. Other concepts such as ‘asset management framework’, ‘asset management system’, and ‘strategic asset management plan’ further add to the confusion; lack of consistency in the industry on the purpose and definition of these elements offers little clarity. To make a clear distinction between the policy, strategy, and the plan see the following sections for detailed descriptions of the document types.

2.1.2 Strategic Plan

The strategic plan has a direct, and cascading impact on asset management planning and reporting, making it a foundational element. At the beginning of each term, Council holds strategic planning exercises and discussions to identify major initiatives and administrative improvements it wishes to achieve during its tenure. Staff then identify the scope, resources, timing & other logistical matters associated with proposed initiatives. The current [Strategic Plan](#) covers the period of 2023-2027.

2.1.3 Asset Management Policy

An asset management policy represents a statement of the principles guiding the Township’s approach to asset management activities. It aligns with the organizational strategic plan and provides clear direction to municipal staff on their roles and responsibilities as part of the asset management program.

The Township adopted their [Asset Management Policy](#) in accordance with Ontario Regulation 588/17 in September 2018. The Policy outlines the Township’s commitment to asset management, associated goals and objectives, and roles and responsibilities. Details of relevance include:

- An objective to support logical and evidence-based decision making
- To identify service level targets and to link investment decisions to them
- An overall demonstration of the Township’s commitment to asset stewardship that is supported and reinforced by data driven insights and transparent communications.

2.1.4 Asset Management Strategy

An asset management strategy outlines the translation of organizational objectives into asset management objectives and provides a strategic overview of the activities required to meet these objectives. It provides greater detail than the policy on how the Township plans to achieve asset management objectives through planned activities and decision-making criteria. The Township's Asset Management Policy contains many of the key components of an asset management strategy and may be expanded in future revisions or as part of a separate strategic document.

2.1.5 Asset Management Plan

The asset management plan is often identified as a key output within the strategy. The AMP has a sharp focus on the current state of the Township's asset portfolio, and its approach to managing and funding individual asset groups. It is tactical in nature and provides a snapshot in time.

3 Introduction and Context

3.1 Community Profile

The Township of North Glengarry is a rural municipality in Eastern Ontario within the United Counties of Stormont, Dundas and Glengarry. Formed in 1998 through the amalgamation of several former municipalities, the Township has a population of just over 10,000 residents and includes the communities of Alexandria, Maxville, Apple Hill, Dalkeith, Glen Robertson, and Dunvegan.

Strategically located between Ottawa, Montreal, and Cornwall, North Glengarry offers residents and businesses the benefits of a rural lifestyle with convenient access to major urban centres. Alexandria serves as the Township's administrative and commercial hub, supporting local businesses, retail services, and community amenities.

North Glengarry is known for its strong agricultural base, bilingual character, and rich Scottish and Franco-Ontarian heritage. Community amenities include arenas, parks, trails, recreation facilities, sports fields, and outdoor spaces such as Loch Garry and Island Park. The Township is also home to the annual Glengarry Highland Games, one of the largest Scottish cultural festivals in North America.

The Township manages a diverse portfolio of infrastructure assets including roads, bridges, water and wastewater systems, stormwater infrastructure, parks, recreation facilities, fleet, and municipal buildings. Long-term asset management planning supports sustainable service delivery, responsible infrastructure investment, and the continued growth and well-being of the community.



Table 3 The Township of North Glengarry Census Information

Census Characteristic	Township of North Glengarry	Ontario
Population 2021	10,144	14,223,942
Population Change 2016-2021	0.3%	5.8%
Total Private Dwellings	4,422	5,929,250
Population Density	15.8 km ²	15.9/km ²
Land Area	643.40 km ²	892,411.76 km ²

3.2 Asset Management Overview

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks while maximizing the value and levels of service the community receives from the asset portfolio.

Lifecycle costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of the broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan (AMP).

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents.

The foundation of good asset management practice is accurate and reliable data on the current condition of infrastructure. Assessing the condition of an asset at a single point in time allows staff to have a better understanding of the probability of asset failure due to deteriorating conditions.

Key Technical Concepts

Effective asset management integrates several key components, including data management, lifecycle management, risk management, and levels of service.

3.2.1 Replacement Costs

There are a range of methods to determine the replacement cost of an asset, and some are more accurate and reliable than others. The two methodologies are:

User-Defined Cost and Cost/Unit: Based on costs provided by municipal staff which could include average costs from recent contracts; data from engineering reports and assessments; staff estimates based on knowledge and experience.

Cost Inflation/CPI Tables: Historical cost of the asset is inflated based on Consumer Price Index or Non-Residential Building Construction Price Index.

User-defined costs based on reliable sources are a reasonably accurate and reliable way to determine asset replacement costs. Cost inflation is typically used in the absence of reliable replacement cost data. It is a reliable method for recently purchased and/or constructed assets where the total cost is reflective of the actual costs that the Township incurred. As assets age, and new products and technologies become available, cost inflation becomes a less reliable method.

3.2.2 Estimated Useful Life and Service Life Remaining

The estimated useful life (EUL) of an asset is the period over which the Township expects the asset to be available for use and remain in service before requiring replacement or disposal. The EUL for each asset was assigned according to the knowledge and expertise of municipal staff and supplemented by existing industry standards when necessary.

By using an asset's in-service date and its EUL, the Township can determine the service life remaining (SLR) for each asset. Using condition data and the asset's SLR, the Township can more accurately forecast when it will require replacement. The SLR is calculated as follows:

Figure 2: Service Life Remaining Calculation

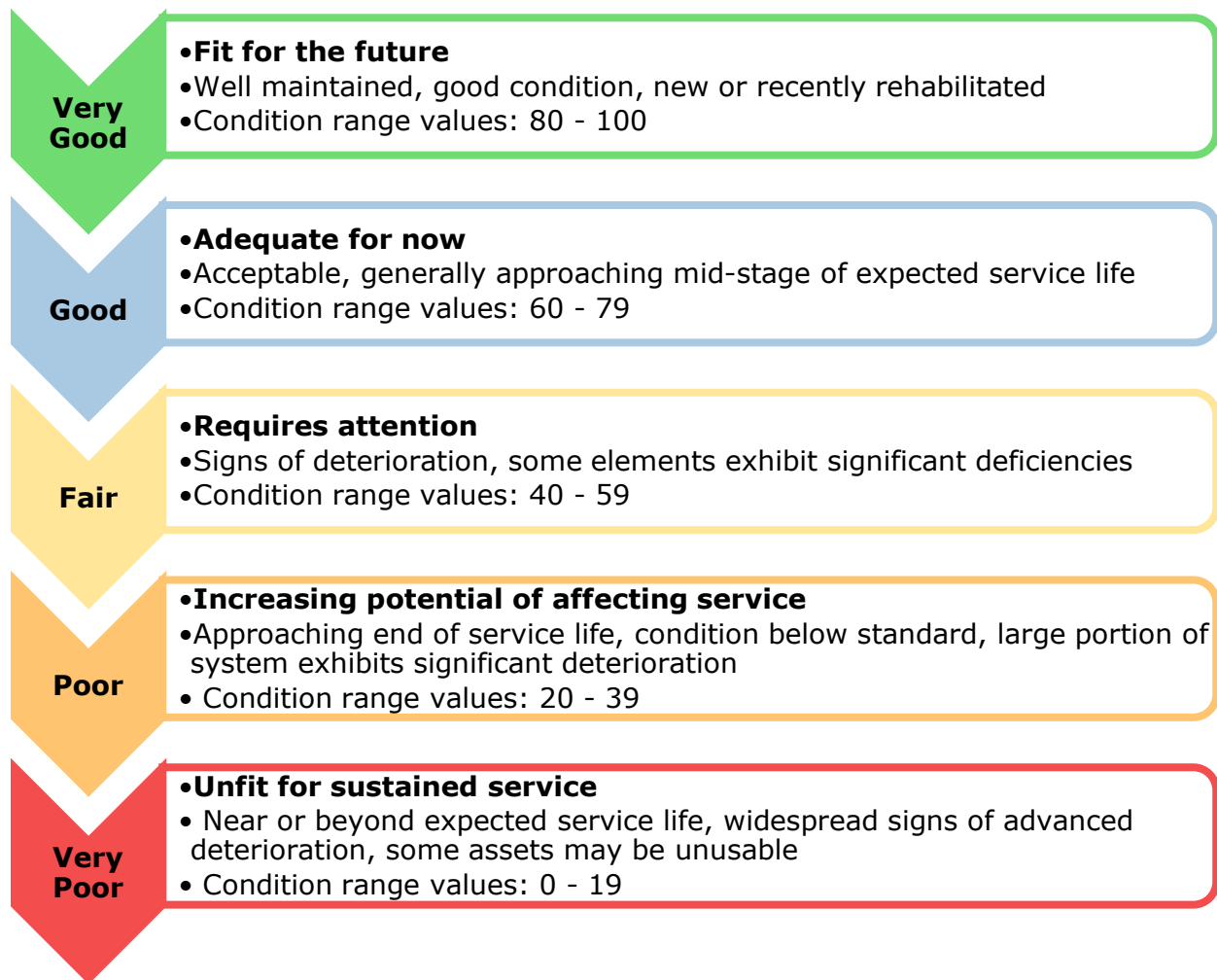


3.2.3 Asset Condition

An incomplete or limited understanding of asset conditions can mislead long-term planning and decision-making. Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life.

A condition assessment rating system provides a standardized descriptive framework that allows comparative benchmarking across the Township's asset portfolio. The figure below outlines the condition rating system used to determine asset condition for all assets in North Glengarry.

Figure 3: Standard Condition Rating Scale



The analysis is based on assessed condition data (only as available). In the absence of assessed condition data, asset age is used as a proxy to determine asset condition.

3.2.4 Lifecycle Management Strategies

The condition or performance of assets will deteriorate over time. This process is affected by a range of factors including asset's characteristics, location, utilization, maintenance history and environment. Asset deterioration has a negative effect on the ability of an asset to fulfill its intended function, and may be characterized by increased cost, risk and even service disruption.

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

There are several field intervention activities that are available to extend the life of an asset. These activities can be generally placed into one of three categories: maintenance, rehabilitation, and replacement. Table 3 provides a description of each type of activity.

Depending on initial lifecycle management strategies, asset performance can be sustained through a combination of maintenance and rehabilitation, but at some point, replacement is required. Understanding what effect these activities will have on the lifecycle of an asset, and their cost, will enable staff to make better recommendations.

The Township's approach to lifecycle management is described within each asset category. Developing and implementing a proactive lifecycle strategy will help staff to determine which activities to perform on an asset and when they should be performed to maximize useful life at the lowest total cost of ownership.

Table 4: Lifecycle Management Typical Interventions

Activity Type	Description
Non-Infrastructure Activities	Activities such as studies, condition inspections, planning, and monitoring that support decision-making but do not directly impact the asset's physical state.
Maintenance	Routine and preventive actions that preserve the asset's current condition and functionality, such as cleaning, minor repairs, and regular upkeep.
Renewal, Rehabilitation, and Replacement	Major interventions aimed at restoring, improving, or replacing infrastructure to extend its useful life, including significant repairs, overhauls, and complete asset replacement.
Growth	Activities related to the expansion of infrastructure capacity to meet increased demand, such as constructing new facilities or extending existing ones.
Disposal	The process of decommissioning, removing, or repurposing infrastructure that is no longer needed or has reached the end of its useful life.

3.2.5 Levels of Service

Levels of service (LOS) measure the quality and quantity of service provided and offer direction for infrastructure investments. They are necessary for performance tracking and reporting. Many agencies attempt to deliver levels of service that cannot be sustainably funded by the existing tax base. This can lead to an eventual drop in quality of service or increases to tax and utility rates to fund higher service levels.

LOS should be affordable and aligned with the community's long-term vision for itself, and the service attributes it most values for different infrastructure programs.

Community Levels of Service

Community LOS are a simple, plain language description or measure of the service that the community receives. For core asset categories, the Province, through O. Reg. 588/17, has provided qualitative descriptions that are required. For non-core asset

categories, the Township must determine the qualitative descriptions that will be used. The community LOS can be found in the Levels of Service subsection within each asset category section.

Technical Levels of Service

Technical LOS are a measure of key technical attributes of the service being provided to the community. These include mostly quantitative measures and tend to reflect the impact of the Township's asset management strategies on the physical condition of assets or the quality/capacity of the services they provide.

For core asset categories, the Province, through O. Reg. 588/17, has provided technical metrics that are required. For non-core asset categories, the Township determined the technical metrics that will be used. The metrics can be found in the LOS subsection within each asset category.

Current and Proposed Levels of Service

Current LOS are the past performance metrics of an asset category up until present day. In contrast, Proposed LOS looks toward the municipality's goal for asset performance by a defined future date.

It is important to note that O. Reg 588/17 does not dictate which proposed LOS metrics municipality's need to strive for. A proposed LOS will be very specific to each community's resident desires, political goals, and financial capacity. This can range from increasing service levels and costs, to maintaining or even reducing current performance to mitigate future cost increases. Regardless of the proposed LOS chosen, O. Reg 588/17 requires municipalities to demonstrate the achievability of their selected metrics.

3.2.6 Reinvestment Rate

As assets age and deteriorate, they require additional investment to maintain a state of good repair. The reinvestment of capital funds, through asset renewal or replacement, is necessary to sustain an adequate level of service. The reinvestment rate is a measurement of available or required funding relative to the total replacement cost.

By comparing the actual vs. target reinvestment rate the Township can determine the extent of any existing funding gap. The reinvestment rate is calculated as follows:

$$\text{TARGET Reinvestment Rate} = \frac{\text{Annual Capital Requirement}}{\text{Total Replacement Cost}}$$

Figure 4: Target Reinvestment Rate

$$\text{ACTUAL Reinvestment Rate} = \frac{\text{Annual Capital Funding}}{\text{Total Replacement Cost}}$$

Figure 5: Actual Reinvestment Rate

4 Overview of Asset Portfolio

This section provides an overview of the Township's asset portfolio based on the 2024 year-end asset inventory and available supporting data. The portfolio includes nine core asset categories that support the delivery of municipal services to the community.

Unless otherwise noted, all replacement costs and financial information presented in this report are expressed in 2025 dollars. Asset data was compiled from the Township's asset inventory, supporting studies, condition assessments, and available lifecycle information at the time of analysis.

4.1 Total Replacement Cost

The total replacement cost of all asset categories analyzed in this asset management plan is estimated at \$530.5 million. This total was determined based on a combination of inflated cost per unit and historical cost inflations. This estimate reflects replacement of historical assets with similar, not necessarily identical, assets available for procurement today. Replacement costs by category are summarized in Figure 6 below.

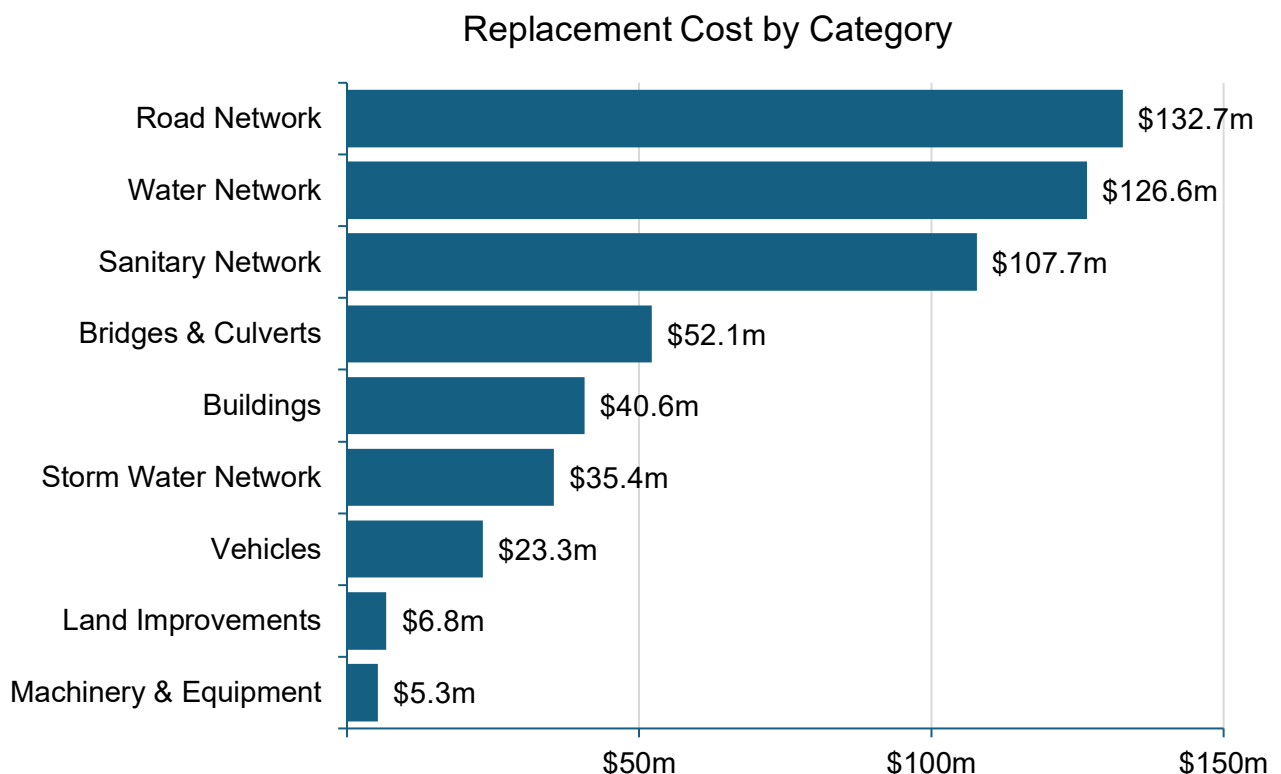
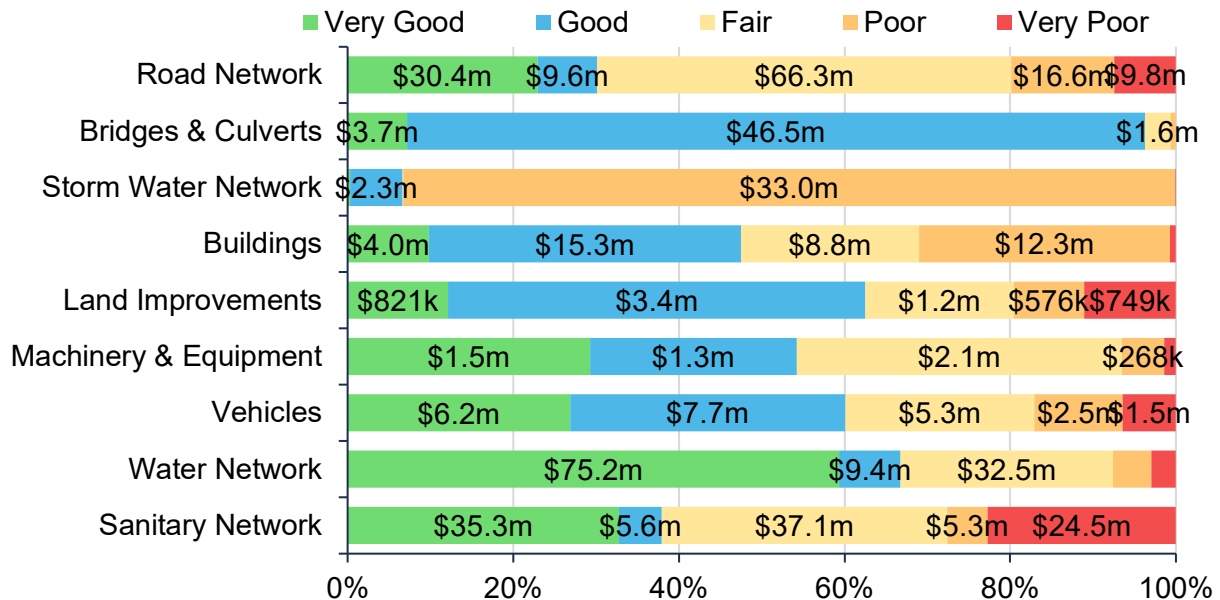


Figure 6: Replacement Valuation: Portfolio Overview

4.2 Asset Condition

Figure 7 below summarizes the asset condition distribution for each asset category. Average condition values (%) are calculated as replacement cost-weighted averages across each asset group. Additional details regarding condition assessments, methodologies, and data sources are provided in the report's Appendices.



Value and Percentage of Asset Segments by Replacement Cost

Figure 7: Portfolio Condition Breakdown

Table 7 below identifies the percentage of assets with assessed conditions and the source of available condition data for each asset category. Overall, 60% of assets have assessed conditions.

Table 5 Assessed Condition Data Sources

Asset Category	Assets with Assessed Condition	Source of Condition Data
Road Network	99%	Public Works Roads Assessment (2025)
Bridges & Culverts	100%	2025 OSIM Report (HP Engineering Inc.)
Storm Water Network	6% ¹	HydroCam (2025)
Buildings	100%	Staff Estimate (Desktop Assessment)
Land Improvements	70%	

¹ At this time of this reports publication the Township was actively reviewing storm main inspection data. It is the Township's intention to update the asset registry with these assessments by Q4 of 2026. This is expected to significantly increase the percentage of stormwater assets with assessed conditions.

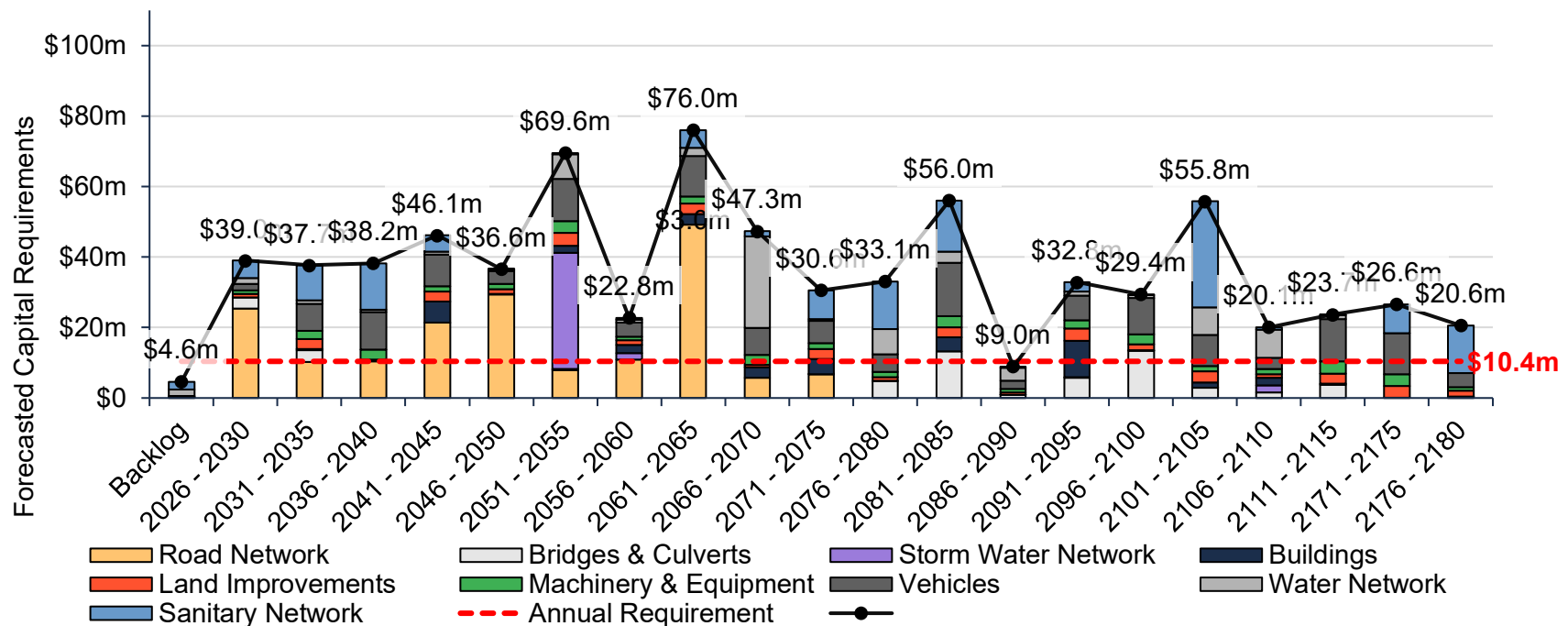
Asset Category	Assets with Assessed Condition	Source of Condition Data
Machinery & Equipment	100%	
Vehicles	100%	
Water Network	6%	
Sanitary Network	46%	HydroCam (2024)

4.3 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term replacement requirements for the nine asset categories, forecasted until 2180. In addition to replacements, the chart also illustrates the repair and rehabilitation lifecycle needs for the Township's road network. All values presented in the forecast are expressed in 2025 dollars and do not account for inflation.

On average, these service areas require \$10.4 million annually to meet capital needs related to the assets held by the Township as of the end of 2024. Based on the current replacement cost of the portfolio, estimated at \$530.5 million, this represents an annual target reinvestment rate of 1.96%. Although actual spending and replacement needs may fluctuate from year to year, this figure is a useful benchmark value for annual capital expenditure targets (or allocations to reserves) to ensure projects are not deferred and replacement and rehabilitation needs are met as they arise.

Figure 8 Forecasted Capital Requirements

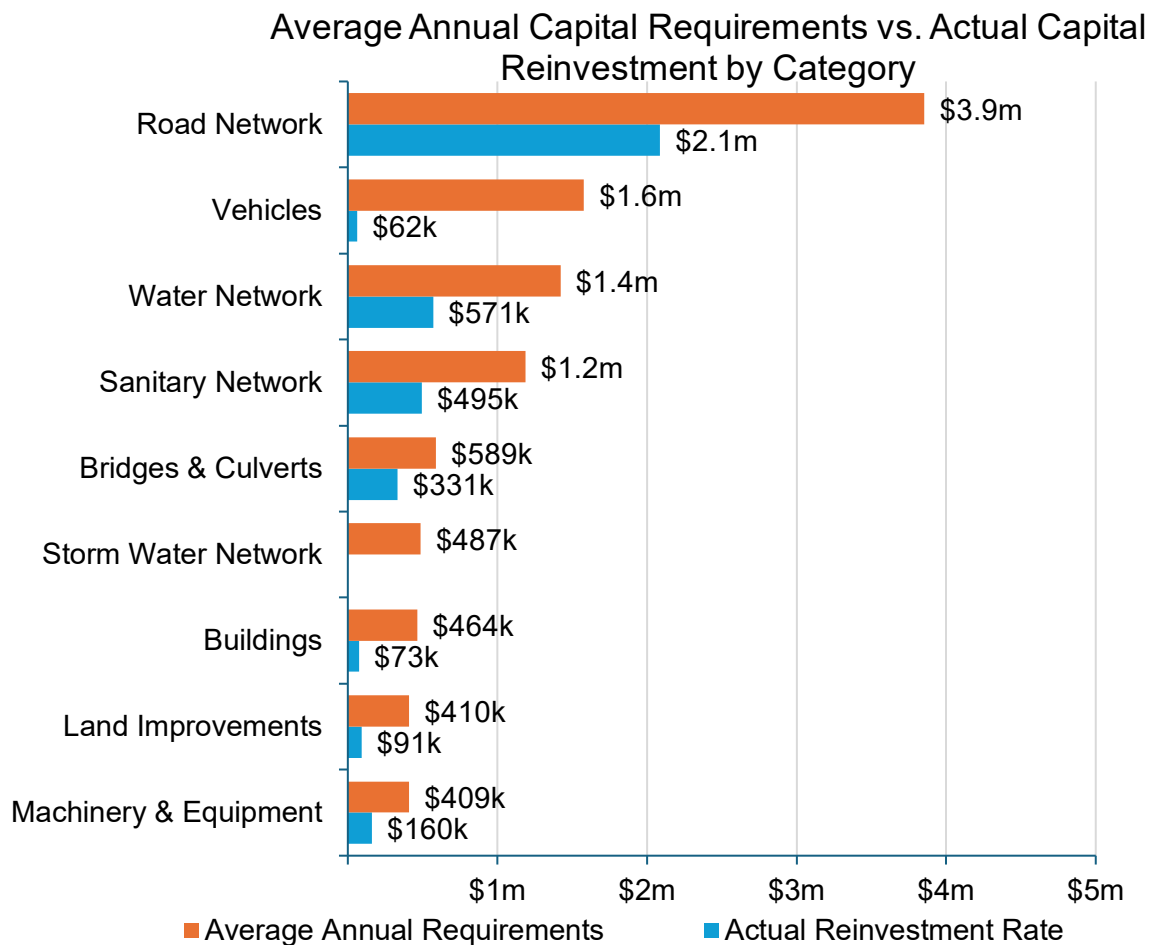


4.4 Target vs. Actual Reinvestment Rate

The graph below depicts funding gaps or surpluses by comparing target vs actual reinvestment rate. The target reinvestment is based on the optimal funding amounts. As further discussed in Section 6, this may not be the Townships selected investment level.

Under an optimal investment scenario, the recommended annual capital allocation is approximately \$10.4 million, for a target reinvestment rate of 1.96%. Actual annual capital spending on infrastructure totals approximately \$3.9 million, for an actual reinvestment rate of 0.73%. This gap indicates that existing funding levels are less than the long-term lifecycle requirements, and that continued reliance on lifecycle prioritization, reserve contributions, and external funding sources will be required to manage future renewal needs and maintain service levels over time.

Figure 9 Target vs Actual Reinvestment Rates



5 Growth

5.1 Growth Assumptions

The demand for infrastructure and municipal services will evolve over time in response to population growth, development patterns, and broader economic and environmental factors.

Understanding these drivers allows the Township to plan for new infrastructure while managing the upgrade, renewal, and eventual disposal of existing assets. Changes in demand directly influence the types of assets required and the level of service needed to meet community expectations in a financially sustainable manner.

5.2 Official Plan (2018)

The Township of North Glengarry is subject to the United Counties of Stormont, Dundas, and Glengarry (SDG) Official Plan (2018-2037), which provides the long-term framework for managing growth, land use, and infrastructure across SDG Counties. The Plan directs most growth to existing settlement areas and emphasizes efficient, cost-effective development that maximizes the use of existing infrastructure capacity.

While SDG Counties is expected to experience modest overall population growth over the planning horizon, forecasts indicate relatively stable to slightly declining population trends within North Glengarry. However, housing demand is expected to continue due to demographic changes, including smaller household sizes and an aging population.

The Official Plan highlights key infrastructure considerations including transportation networks, stormwater systems, and public service facilities. It also recognizes that some systems may require renewal or expansion to accommodate future needs. Growth planning is therefore closely linked to infrastructure capacity, with an emphasis on redevelopment, intensification, and coordinated investment in municipal services.

5.3 Impacts of Growth on Lifecycle Activities

In accordance with O. Reg. 588/17, growth assumptions are incorporated into lifecycle and financial planning for municipal infrastructure. Based on a 2015 study, North Glengarry is expected to have very modest population growth in the coming years. The table below summarizes actual (2016 and 2021) and future (2026 and beyond) projected population levels.

	2016	2021	2026	2031	2036
Total Population	10,109	10,144	10,391	10,366	10,292

Figure 10: Historic and Projected Populations

Growth and demographic change will continue to influence demand across all asset categories. Considering the population projections noted above, it is not anticipated that expanded infrastructure will be required to support development. Rather, the focus is

expected to be on maintaining, rehabilitating, and replacing the Township's existing asset inventory.

At the same time, demographic change may increase demand for certain services and housing types without corresponding increases in population. This creates pressure to maintain existing infrastructure in a state of good repair while also planning for targeted upgrades and renewals. This reality is supported by the SDG Official Plan which focuses on



redevelopment, intensification, revitalization and contiguous development as the best use of existing or planned infrastructure. Further, it identifies planned development to primarily occur in settlement areas, including Alexandria and Maxville in North Glengarry. This growth strategy reduces the rate of net new infrastructure required to service growth (i.e. a new road to service new development).

Although growth can expand the assessment base and support increased revenues, it also introduces additional long-term lifecycle obligations. These impacts must be reflected in financial planning, reserve strategies, and lifecycle forecasts to ensure that service levels are maintained in a sustainable and cost-effective manner.

6 Risk Management

The level of risk an asset carries determines how closely it is monitored and maintained, including the frequency of various lifecycle activities, and the investments it requires on an ongoing basis.

Some assets are also more important to the community than others, based on their financial and economic significance, their role in delivering essential services, the impact of their failure on public health and safety, and the extent to which they support a high quality of life for community stakeholders.

A risk-based approach to infrastructure spending can help prioritize capital projects to channel funds where they are needed most. Rather than taking the worst-first approach, a risk-based approach ranks assets based on their condition/performance as well as their criticality, providing a more complete rationale for project selection.

6.1 Risk Management Strategies

Municipalities generally take a 'worst-first' approach to infrastructure spending. Rather than prioritizing assets based on their importance to service delivery, assets in the worst condition are fixed first, regardless of their criticality. However, not all assets are created equal. Some are more important than others, and their failure or disrepair poses more risk to the community. For example, a road with a high volume of traffic that provides access to critical services poses a higher risk than a low volume rural road. These high-value assets should receive funding before others.

By identifying the various impacts of asset failure and the likelihood that the asset will fail, risk management strategies can identify critical assets, and determine where maintenance efforts, and spending, should be focused.

A high-level evaluation of asset risk and criticality was performed. Each asset has been assigned a probability of failure score and consequence of failure score based on available asset data. These risk scores can be used to prioritize maintenance, rehabilitation, and replacement strategies for critical assets.

Risk is a product of two variables: the probability that an asset will fail, and the resulting consequences of that failure event. It can be a qualitative measurement, (low, medium, high) or quantitative measurement (1-5), that can be used to rank assets and projects, identify appropriate lifecycle strategies, optimize short- and long-term budgets, minimize service disruptions, and maintain public health and safety.

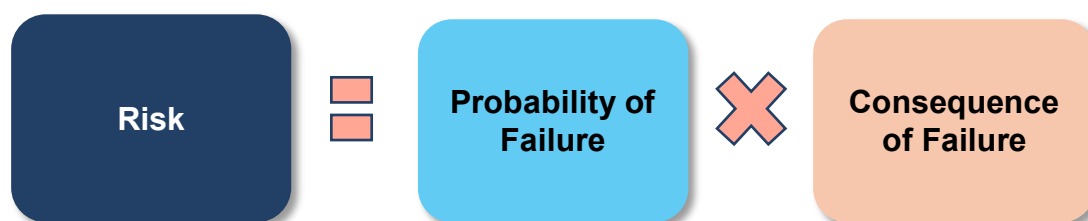


Figure 11: Risk Equation

6.1.1 Probability of Failure

Several factors can help decision-makers estimate the probability or likelihood of an asset's failure, including its condition, age, previous performance history, and exposure to extreme weather events, such as flooding and ice jams—both a growing concern for municipalities in Canada.

6.1.2 Consequence of Failure

Estimating criticality also requires identifying the types of consequences that the organization and community may face from an asset's failure, and the magnitude of those consequences. Consequences of asset failure will vary across the infrastructure portfolio; the failure of some assets may result primarily in high direct financial cost but may pose limited risk to the community. Other assets may have a relatively minor financial value, but any downtime may pose significant health and safety hazards to residents. See Appendix D: Risk Rating Criteria for definitions and the developed risk models.

6.1.3 Asset-level Risk

Asset-level risk ratings attempt to rank assets based on their criticality and likelihood of failure. This risk rating is a product of two variables: the probability that an asset will fail, and the variety of consequences of that failure event. It can be a qualitative or a quantitative measurement that can be used to rank assets and projects, identify appropriate lifecycle strategies, optimize short-and long-term budgets, minimize service disruptions, and maintain public health and safety.

6.2 Approach to Risk

The approach used in this asset management plan produces a quantitative measurement of risk associated with each asset. The probability and consequence of failure are each scored from 1 to 5, producing a minimum risk rating of 1 for the lowest risk assets, and a maximum risk index of 25 for the highest risk assets.

These calculations incorporate available asset attribute data to produce a risk matrix. For assets lacking detailed attribute information, a more general risk model has been created and applied to all such assets, drawing on common practices employed by municipalities to estimate the probability and consequences of failure.

Table 6: Risk Ratings

Risk Rating	Description
Very Low (1-4)	Assets are in excellent condition with minimal risk of failure; failure events may have negligible financial, economic, or social impact.
Low (5-7)	Assets in good condition with low risk of failure; failure events may result in minor financial, economic, or social impact.

Risk Rating	Description
Moderate (8-9)	Assets show moderate wear with moderate risk of failure; asset failure may result in noticeable, adverse financial, economic, or social consequences.
High (10-14)	Assets need significant repairs soon with high risk of failure; failure may result in substantial, critical financial, economic, or social consequences.
Very High (15-25)	Assets in poor condition with the highest risk of failure; failure consequences are severe or catastrophic, causing significant financial, economic, or social disruptions, requiring urgent action.

6.3 Risk Models

The models used in this AMP have been developed in Citywide Assets, the Township's asset register application and applied to the existing asset base. These models are provisional and intended as a foundational framework. They are expected to evolve over time as new information regarding asset attributes becomes available and is integrated into the analytical process.

For some assets, such as roads, contextual attributes such as AADT values were available. This data was used to further develop consequence of failure ratings and help distinguish one asset from another based on its criticality.

For assets without such additional contextual information, a more general risk model was developed and applied. For these assets, replacement cost, service area, and asset type were used as the only data fields to approximate the consequence of their failure.

It is important to note that these models are not designed to guide annual capital expenditures at this time. Rather, they serve as an initial step in understanding and managing asset-level risk, providing a basis upon which further refinements and enhancements can be made.

6.3.1 Risk Matrix

The risk matrix below classifies the Township's assets based on their respective risk ratings, as determined by the risk models. The analysis shows that 60 assets, with a combined replacement cost of approximately \$74.8 million, carried a very high-risk rating, based on both their probability and consequence of failure.

Figure 12: Risk Matrix

Consequence	5	14 Assets 14 unit(s) \$40,961,907	14 Assets 14 unit(s) \$18,799,000	13 Assets 16,188 unit(s), m \$25,906,993	5 Assets 5 unit(s) \$23,854,406	0 Assets - \$0
	4	48 Assets 37,107 m, unit(s) \$48,403,769	33 Assets 35,739 unit(s), m \$31,584,251	104 Assets 160,819 unit(s), m \$75,172,413	23 Assets 11,832 unit(s), m \$23,154,277	5 Assets 5,927 unit(s), m \$4,752,595
	3	142 Assets 14,946 unit(s), m \$22,580,269	111 Assets 27,940 unit(s), m \$28,247,565	242 Assets 110,648 unit(s), m \$54,727,045	119 Assets 15,528 unit(s), m \$23,048,173	29 Assets 9,920 unit(s), m \$7,035,005
	2	348 Assets 13,177 unit(s), m \$14,087,230	231 Assets 22,209 unit(s), m \$14,339,854	448 Assets 32,492 unit(s), m \$26,606,949	432 Assets 21,339 unit(s), m \$23,068,779	26 Assets 3,413 unit(s), m \$2,107,734
	1	1,056 Assets 5,474 unit(s), m \$3,646,293	894 Assets 8,666 unit(s), m \$5,192,127	1,176 Assets 17,039 unit(s), m \$10,371,896	236 Assets 3,784 unit(s), m \$2,131,684	48 Assets 3,343 unit(s), m \$793,772
		1	2	3	4	5
		Probability				

Assets in the bottom left boxes, with the lowest risk rating ranging from 1-4, require minimal immediate attention, allowing for routine maintenance and monitoring. Those assets with the highest risk rating ranging from 15-25, should be prioritized for intervention, including preventive measures, repairs, or replacements to mitigate potential impacts.

By systematically addressing assets according to their risk ratings, infrastructure and asset management activities can be effectively prioritized, ensuring resources are allocated to maintain safety, reliability, and performance.

7 Levels of Service

Levels of service (LOS) measure the quality and quantity of service provided and offer direction for infrastructure investments. They are necessary for performance tracking and reporting. Many agencies attempt to deliver levels of service that cannot be sustainably funded by the existing tax base. This can lead to an eventual drop in quality of service or increases in tax and utility rates to fund higher service levels.

LOS should be affordable and aligned with the community's long-term vision for itself, and the service attributes it most values for different infrastructure programs.

This section provides a summary of current and anticipated levels of service for each major service area within the Township, developed through departmental workshops and documentation review as part of the Township's 2025 asset management plan. In addition to the metrics required under O. Reg. 588/17, the Township has developed its own performance measures to better reflect local service expectations and operational realities.

The Township of North Glengarry's LOS metrics have the following three service attributes: scope, quality/reliability and performance. These attributes are defined as follows:

Scope – Describes the services being provided and the assets that are utilized to provide the services.

Quality/Reliability – Describes how condition is measured as well as the current average condition of the assets utilized to provide the services. Also, for each asset category there are additional reliability measures included.

Sustainability – Describes the extent to which current service levels can be maintained over the long term based on the Township's existing capital reinvestment rate, including the ability of current funding levels to support ongoing asset renewal and manage long-term risk exposure.

7.1 Proposed Levels of Service

Three scenarios have been considered for establishing target levels of service for all asset categories included in this Asset Management Plan. The proposed methodology is guided by principles of stakeholder engagement, data-driven decision-making, flexibility, and continuous improvement to ensure that the proposed LOS remain achievable, relevant, and aligned with evolving community needs

7.1.1 Stakeholder Engagement

The proposed Levels of Service are informed by stakeholder feedback, staff input, and analysis of asset performance, funding pressures, and operational risk across all asset classes. Overall, services generally meet community expectations; however, this is largely being achieved through reactive maintenance practices and constrained capital funding.

While operating budgets are generally sufficient, there is a consistent view that capital investment is not keeping pace with lifecycle requirements. As a result, aging infrastructure and environmental pressures are increasingly impacting long-term reliability, particularly for roads, bridges, and buildings.

The proposed scenarios provide a structured framework to evaluate trade-offs between cost, risk, and service levels and to support selection of a preferred approach aligned with affordability, sustainability, and risk tolerance

7.1.2 Scenarios

Scenario 1: Maintain Current Funding Levels

This scenario assumes no tax or rate increases, with efforts focused on optimizing maintenance practices and operational efficiencies to sustain existing service levels within current capital funding constraints.

- No Annual Tax Increase (Maintain capital investment)

Scenario 2: Targeted Investment in Critical Assets

This scenario reflects a focused investment approach that prioritizes high risk and critical assets. Investment is directed toward assets with high-risk ratings to reduce overall system risk and improve service reliability in priority areas. It requires the following tax changes:

- Annual Tax Increase ~2.7% annually over 20 years
- No Annual Rate Increases (Maintain)

Scenario 3: Full Lifecycle Funding

This scenario responds to identified funding gaps in lifecycle requirements and fully funds asset renewal needs. It supports a proactive asset management approach, reducing reliance on reactive maintenance and improving long-term system reliability and performance across all asset classes. It requires the following tax and rate changes to support it:

- Annual Tax Increase ~2.6% annually over 20 years
- Annual Water Rate Increase ~1.4% annually over 20 years
- Annual Sanitary Rate Increase ~2.2% annually over 20 years

Table 37 summarizes the estimated annual funding requirements associated with each proposed Level of Service scenario across all asset categories. Values are based on the Township's current asset inventory and lifecycle costing assumptions, with scenarios reflecting differing approaches to capital reinvestment, as noted in scenarios 1 to 3 above.

These estimates are intended to illustrate the relative funding implications of each scenario and support comparison of long-term financial sustainability, risk exposure, and service level impacts.

Table 7 Scenario Projected Funding

Asset Category	Annual Funding Required		
	Scenario 1 (Current Funding)	Scenario 2 (Critical Assets)	Scenario 3 (Optimal Funding)
Road Network	\$2,086,150	\$5,433,332	\$3,853,997
Bridges & Culverts	\$331,399	\$331,399	\$588,953
Storm Water Network	\$0	\$376,195	\$487,043
Buildings	\$73,333	\$403,413	\$463,682
Land Improvements	\$91,333	\$223,117	\$409,867
Machinery & Equipment	\$159,633	\$159,633	\$409,203
Vehicles	\$62,000	\$1,046,140	\$1,579,357
Water Network	\$571,333	\$571,333	\$1,421,116
Sanitary Network	\$495,218	\$495,218	\$1,185,870
Overall	\$3,870,400	\$9,039,779	\$10,399,087

7.1.3 Trade-offs and Implications of Funding Scenarios

In accordance with O. Reg. 588/17, the Table 11 outlines the key implications and risks associated with different levels of service and funding. These include impacts on asset condition, service reliability, financial sustainability, and long-term renewal needs, and are intended to support informed decision-making regarding future investment strategies.

Table 8 Scenario Analysis – Key Implications

Scenario	Key Implications
Maintain Current Funding	• No immediate change to taxation or user rates • Maintains existing service levels in the short term • Asset conditions are expected to decline over time as renewal does not keep pace with deterioration • Infrastructure backlog continues to grow, increasing future capital pressure • Service delivery becomes increasingly reactive, with greater reliance on repairs and one-time funding sources • Long-term risk exposure increases
Targeted Investment in Critical Assets	• Moderate, focused investment directed toward high-risk assets • Improves reliability and reduces likelihood of failure in key service areas • Maintains relatively balanced affordability compared to full lifecycle funding

Scenario	Key Implications
	- Does not fully address all lifecycle renewal needs, resulting in continued deterioration of lower-priority assets - Infrastructure backlog continues to grow, but at a slower rate - Service levels become more consistent in priority areas, but uneven across the system
Full Lifecycle Funding	- Aligns investment with full asset lifecycle requirements - Results in improved overall asset condition and lowest long-term risk exposure - Supports proactive asset management and reduces reliance on reactive maintenance - Requires sustained long-term increases in taxation and user rates - Places higher demand on internal capacity, contractor availability, and capital delivery resources - Provides the most stable and consistent service levels across all asset classes

Additionally, all scenarios have varying levels of risk based on the phase-in period over which capital funding is increased to the target amount. While longer phase in periods offer important affordability benefits, they carries risks including:

- **Accelerated Asset Deterioration:** Deferred investments lead to faster decline in conditions.
- **Service Disruptions & Reliability Issues:** Aging assets are more likely to fail, resulting in increased potential for service disruptions.
- **Increased Public Safety Risks:** Deteriorating assets elevate the risk of accidents, injuries, and damage, exposing the municipality to liability.
- **Rising Infrastructure Backlog:** Underfunding widens the existing reinvestment gap, creating a growing backlog that becomes more challenging to resolve.

7.1.4 Preferred Approach and Rationale

The Township selected **Scenario 3: Optimal Funding** as their proposed level of service. Capital funding allocations are increased each year over **20 years** when the optimal funding amounts are achieved. Thereafter, capital funding amounts are maintained.

7.2 Proposed Levels of Service

The following tables reflect current LOS performance for the year 2025 and proposed LOS for a 10-year period thereafter. Comparing these LOS values over time will enable the Township to assess whether service performance and asset conditions are improving, stabilizing, or declining year-over-year.

7.2.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by each asset category.

The Township anticipates that qualitative community LOS will change in this period in parallel with technical LOS. For example, if the average condition of assets declines the community LOS, which describes condition, will reflect a lower average condition. All asset categories will see adjustments to their technical LOS over time, with most changes due to natural degradation of assets and the level of investment they receive.

Table 9 Community Levels of Service

Service Attribute	Qualitative Description	Current LOS
Road Network		
Scope	Description, which may include maps, of the road network in the municipality and its level of connectivity.	See Figure 13.
Quality	Description or images that illustrate the different levels of road class pavement condition.	The Township assesses the condition of its road network on an annual basis using a 1-10 condition rating scale. This scale evaluates pavement condition based on observed surface distresses and ride quality, with higher scores indicating better overall condition. Roads rated 9-10 are in very good condition, exhibiting minimal surface distress, low severity defects, and providing a smooth ride quality.

Service Attribute	Qualitative Description	Current LOS
		- Roads rated 4-5 are in poor condition, showing increasing levels of distress, higher severity defects, and a rougher ride experience for users. - Roads rated 1-2 are in very poor condition, exhibiting severe pavement deterioration, extensive structural failure, and potentially requiring full reconstruction.
Bridges & Culverts		
Scope	Description of the traffic that is supported by municipal bridges (e.g., heavy transport vehicles, motor vehicles, emergency vehicles, pedestrians, cyclists).	All structures can accommodate most vehicle types, allowing unimpeded access for emergency vehicles and cyclists with minimal restrictions. Any limitations in place are appropriate to the function, condition, and location of each bridge.
Quality	Description or images of the condition of bridges and culverts and how this would affect use of the bridges.	See Table 11.
Water Network		
Scope	Description, which may include maps of the user groups or areas of the municipality that are connected to the municipal water system.	The Glen Robertson drinking water system services a section of the hamlet of Glen Robertson. Glen Robertson is supported by two fire wells which are not connected to the potable drinking water system but are located within the town limits. See Figure 15 The Alexandria drinking water system services residences and commercial properties within the town of Alexandria and village of Maxville. Connections on the transmission main that runs between Alexandria and Maxville are currently prohibited.

Service Attribute	Qualitative Description	Current LOS
		The Alexandria drinking water system supports fire flows along all portions of the water mains and transmission mains. See Figure 14
Reliability	Description of boil water advisories and service interruptions.	During the reporting period, service interruptions due to watermain breaks result in approximately 0.028 connection-days of disruption per property per year, based on 71 total connection-days across 2,047 properties. Boil water advisories account for approximately 0 connection-days per property per year, based on 649 total connection-days across 2,047 properties.
Sanitary Network		
Scope	Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal wastewater system.	The areas connected to the municipal wastewater system include the town of Alexandria and the village of Maxville. See Figure 16 and Figure 17.
Reliability	Description of how combined sewers in the municipal wastewater system are designed with overflow structures in place which allow overflow during storm events to prevent backups into homes. Description of the frequency and volume of overflows in combined sewers in the municipal wastewater system that occur in habitable areas or beaches.	The Township does not own any combined sewers.
Stormwater Network		

Service Attribute	Qualitative Description	Current LOS
Scope	Description, which may include maps, of the user groups or areas of the municipality that are protected from flooding, including the extent of the protection provided by the municipal stormwater management system.	The Township owns and maintains stormwater infrastructure in the urban areas of Alexandria and Maxville, with limited service in Glen Robertson. Current levels of service indicate that approximately 6% of properties are resilient to a 100-year storm event, while the extent of the system's capacity to manage a 5-year storm is not fully quantified. As a result, flood protection is partial and varies across serviced areas.
Buildings		
Scope	Description of inspection processes and service request management, including how service requests are received, prioritized, and addressed, and how routine inspections are conducted to support service delivery.	Staff conduct regular walkthrough inspections of facilities to identify emerging issues and ensure they remain safe and functional. Inspections requiring specialized expertise are completed by third-party contractors. Service requests are prioritized based on risk to users and staff. Incident reports are maintained for all occurrences involving staff or user accidents or injuries.
Machinery & Equipment		
Scope	Description of inspection processes and service request management, including how service requests are received, prioritized, and addressed, and how routine inspections are conducted to support service delivery.	Staff conduct regular walkthrough inspections of facilities to identify emerging issues and ensure they remain safe and functional. Inspections requiring specialized expertise are completed by third-party contractors. Service requests are prioritized based on risk to users and staff. Incident reports are maintained for all occurrences involving staff or user accidents or injuries.

Vehicles		
Scope	Description of the lifecycle activities (maintenance, rehabilitation and replacement) performed on vehicles.	Vehicles are managed through a lifecycle approach that includes condition assessment, inspection, maintenance, rehabilitation, and replacement. Condition is assessed using age, mileage, fuel use, and repair history to determine overall asset health and remaining useful life. Routine inspections and preventive maintenance are completed on time- and mileage-based schedules to support safe and reliable operation. Rehabilitation is undertaken where cost-effective to extend useful life, while replacement decisions are based on age, mileage, rising costs, declining efficiency, and reduced reliability or safety performance.
Land Improvements		
Scope	Description of the parks inspection process and timelines for inspections.	Parks staff conduct annual inspections of playground equipment each spring to assess condition, safety, and functionality following the winter season. These inspections identify aging, damaged, or non-compliant equipment, and inform recommendations for repair, replacement, or upgrades to maintain safe and accessible recreational spaces.

TOWNSHIP OF NORTH GLENGARRY

LEGEND

- LCB Roadways
- Green Roads
- HCB Roads
- Gravel Roads

ALEXANDRIA SCALE 1:15 000

GLEN ROBERTSON SCALE 1:15 000

MAXVILLE SCALE 1:15 000

SCALE 1:50 000

Map details include place names: DUNVEGAN, MAXVILLE, GREENFIELD, ALEXANDRIA, LOCHIEL, DELBERTH, GLEN ROBERTSON, APPLE HILL, LOCK GARRY'S LAKE, MEDICE LAKE, KINGS DAIRY, and S. GLENGARRY TO MAINTAIN. Road numbers and names are also present.

7.2.2 Technical Levels of Service

The following table outlines the quantitative metrics that determine the current technical level of service provided by the Township's assets. Proposed LOS are reported based on Scenario 3: Full Lifecycle Funding

Please Note: Some level of variation is expected between actual and the below noted projected values due to potential differences in projected deterioration rates compared to actuals, unexpected natural events, and/or other factors (e.g. updated condition assessments). Further, the projections assume that the funding increases are successfully implemented throughout the period of analysis. If this does not occur, projected values are not expected to be realized.

Table 10 Road Network Technical Levels of Service

Service Attribute	Technical Metric	Current LOS (2024)	Projected LOS (2025-2034)
Road Network			
Scope	Lane-km of arterial roads (MMS classes 1 and 2) per land area in the municipality (km/km ²)	0 km/km ²	Current +/- 5%
	Lane-km of collector roads (MMS classes 3 and 4) per land area in the municipality (km/km ²)	1.12 km/km ²	
	Lane-km of local roads (MMS classes 5 and 6) per land area in the municipality (km/km ²)	0.29 km/km ²	
Quality	For paved roads in the municipality, the average pavement condition index value.	Good: 63%	Good: 76% (2025) to Good: 79% (2034)
	For unpaved roads in the municipality, the average surface condition (e.g. excellent, good, fair or poor).	Fair: 59%	Fair 59% (2025) to Good: 36% (2034)
Reliability	Average Risk Rating	11.5	12.62 (2025) to 13.23 (2034)
Sustainability	Annual Capital Reinvestment Rate	2.4%	2.9%
Bridges & Culverts			

Service Attribute	Technical Metric	Current LOS (2024)	Projected LOS (2025-2034)
Scope	% of bridges in the municipality with loading or dimensional restrictions.	1.5%	Current +/- 5%
Quality	For bridges in the municipality, the average bridge condition index value.	71	70% (2025) to 69% (2034)
	For structural culverts in the municipality, the average bridge condition index value.	73	73% (2025) to 32% (2034)
Reliability	Average Risk Rating	10.2	10.2 (2025) to 10.3 (2034)
Sustainability	Annual Capital Reinvestment Rate	0.6%	0.99%
Water Network			
Scope	Percentage of properties connected to the municipal water system	44%	Current +/- 5%
	Percentage of properties where fire flow is available	36%	Current up to + 5%
Reliability	Number of connection-days per year due to water main breaks compared to the total number of properties connected to the municipal water system	58 vs. 2047	Current +/- 5%
	Number of connection-days per year where a boil water advisory notice is in place compared to the total number of properties connected to the municipal water system	0 vs. 2047	Current +/- 5%
	Average Risk Rating	9.3	7.8 (2025) to 8.4 (2034)
Quality	Average condition of municipal water assets	72%	72% (2025) to 65% (2034)
Sustainability	Annual Capital Reinvestment Rate	0.45%	0.80%

Service Attribute	Technical Metric	Current LOS (2024)	Projected LOS (2025-2034)
Sanitary Network			
Scope	% of properties connected to the municipal wastewater system	45%	Current up to + 5%
Reliability	# of events per year where combined sewer flow in the municipal wastewater system exceeds system capacity compared to the total number of properties connected to the municipal wastewater system	The Township does not own combined sewers.	N/A
	# of connection-days per year having wastewater backups compared to the total number of properties connected to the municipal wastewater system	1 vs. 2114	Current +/- 5%
	# of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system	9 vs. 2114	Current +/- 5%
Quality	Average condition of municipal sanitary assets	58%	60% (2025) to 50% (2034)
Reliability	Average Risk Rating	11.8	10.3 (2025) to 10.8 (2034)
Sustainability	Annual Capital Reinvestment Rate	0.46%	0.81%
Stormwater Network			
Scope	% of properties in municipality resilient to a 100-year storm	12.6%	Current up to + 5%
	% of the municipal stormwater management system resilient to a 5-year storm	Not Available At this Time	TBD

Service Attribute	Technical Metric	Current LOS (2024)	Projected LOS (2025-2034)
Buildings			
Reliability	# of unplanned facility closures	1	Current +/- 5%
	Average Risk Rating	15.9	15.9 (2025) to 17.2 (2034)
Sustainability	Annual Capital Reinvestment Rate	0.18%	0.54%
Quality	Average condition of municipal buildings	56%	56% (2025) to 46% (2034)
Machinery & Equipment			
Quality	Average condition of machinery & equipment	63%	62% (2025) to 45% (2034)
Reliability	Average Risk Rating	7.8	7.87 (2025) to 9.57 (2034)
Sustainability	Annual Capital Reinvestment Rate	3.0%	5.47%
Vehicles			
Quality	Average condition of vehicles	61%	62% (2025) to 41% (2034)
Reliability	Average Risk Rating	11.8	11.77 (2025) to 14.4 (2034)
Sustainability	Annual Capital Reinvestment Rate	0.27%	2.4%
Land Improvements			

Service Attribute	Technical Metric	Current LOS (2024)	Projected LOS (2025-2034)
Quality	Average condition of land improvement assets	57%	56% (2025) to 60 % (2034)
Reliability	# of service requests about unsafe conditions in parks	1	Current +/- 5%
	# identified defects	6	Current +/- 5%
	Average Risk Rating	8.8	8.82 (2025) to 8.6 (2034)
Accessibility	% of playgrounds meeting AODA standards	10%	Current up to + 5%
Sustainability	Annual Capital Reinvestment Rate	1.35%	3.26%

Level of Service Reference Information

Table 11 Visual Examples of Bridges and Culverts Condition

Bridge Condition Index Score (BCI)	Bridges	Culverts
Very Good BCI Range: 90 – 100	Site 59: Dominion Street South 	Site 10: Kenyon Concession Road 

Good BCI Range: 65 – 89

Site 44: McPhee Road



Site 51: Glen Sandfield Road



Fair BCI Range:

50 – 64

Note: Blind Road Bridge is on an unopened road allowance, therefore limited traffic is expected.

Site 32: Blind Road



Site 56: Power Dam Road



Poor BCI Range:

40 – 49

Note: Both bridges are on unopened road allowance; therefore, limited traffic is expected.

Site 23: Seventeenth Bridge



Site 41: McIntee Road



Very Poor BCI Range: <40

None reported in most recent OSIM Report.

Figure 14 Alexandria Drinking Water System Layout

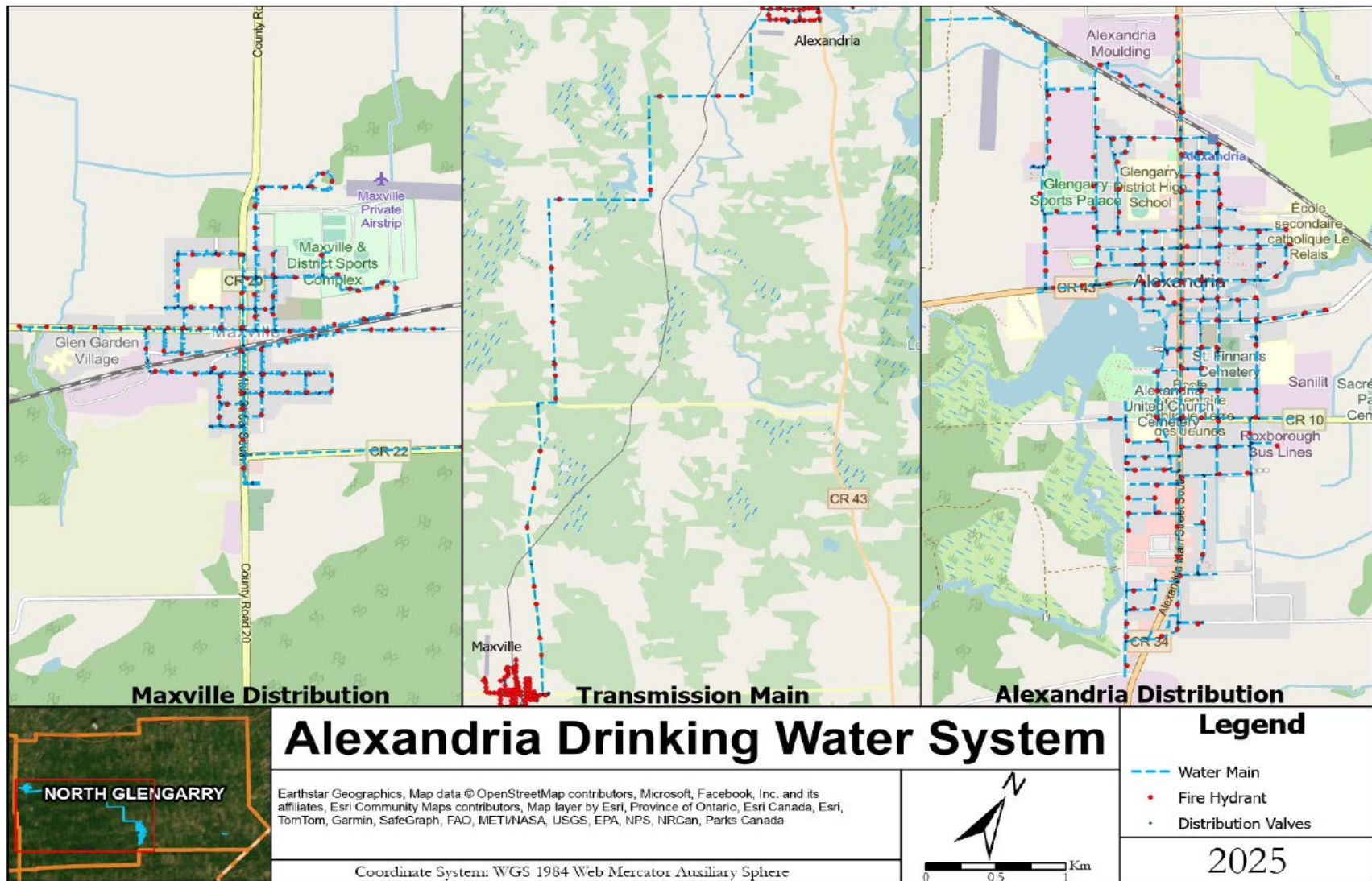


Figure 15 Glen Robertson Drinking Water System Layout

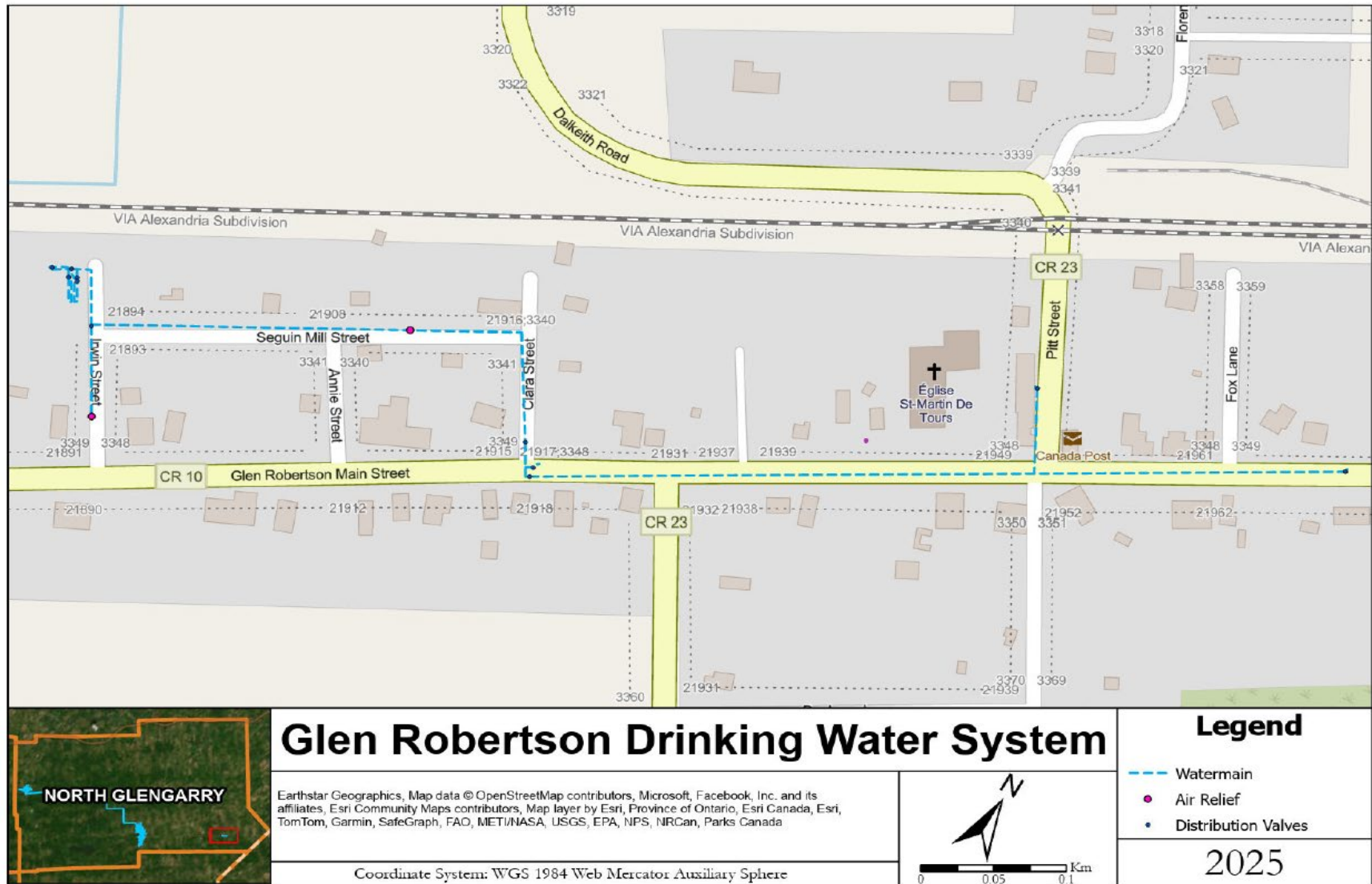


Figure 16 Alexandria Wastewater Collection System Layout

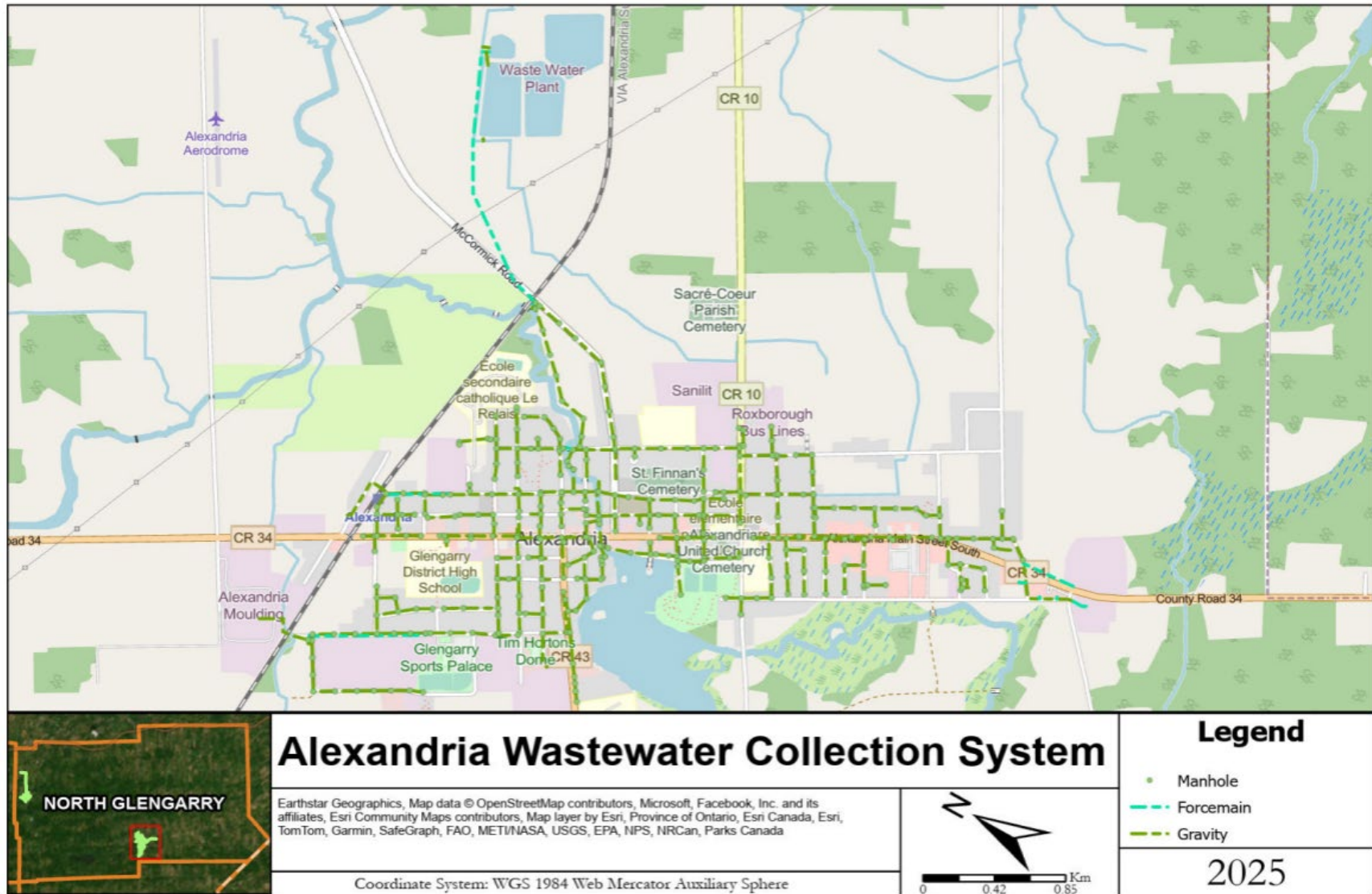


Figure 17 Maxville Wastewater Collection System Layout



8 Financial Strategy

For an AMP to be effective and meaningful, it must be integrated with financial planning and long-term budgeting. The development of a comprehensive financial plan will allow the Township of North Glengarry to identify the financial resources required for sustainable asset management based on existing asset inventories, proposed LOS, and projected population growth requirements.

This plan identifies the financial requirements to meet the identified proposed LOS. It is based on the financial requirements for existing assets and meeting the proposed LOS. The financial plan considers and accounts for traditional and non-traditional sources of municipal funding, which are:

1. The financial requirements for:
 - a. Existing assets
 - b. Existing service levels
 - c. Requirements of meeting the proposed LOS
 - d. Requirements of anticipated growth (not incorporated as outlined in Section 5.3)
2. Use of traditional sources of municipal funds:
 - a. Tax levies
 - b. User fees
 - c. Debt
3. Use of non-traditional sources of municipal funds:
 - a. Reallocated budgets
 - b. Partnerships
 - c. Procurement methods
4. Use of Senior Government Funds:
 - a. Canada Community-Building Fund (CCBF)
 - b. Ontario Community Infrastructure Fund (OCIF)

If the financial plan component results in a funding shortfall, the Province requires the inclusion of a specific plan for managing the shortfall. In determining the legitimacy of a funding shortfall, the Province may evaluate a Municipality's approach to the following:

1. To reduce financial requirements, consideration has been given to revising service levels downward.
2. All asset management and financial strategies have been considered. For example:
 - a. If a zero-debt policy is in place, is it warranted? If not the use of debt should be considered.
 - b. If user fees reflect the cost of the applicable service.

8.1 Proposed LOS: Annual Requirements & Capital Funding

8.1.1 Annual Requirements

The annual requirements represent the annual allocation required to meet the proposed LOS. For the Township 7,792,000 for tax funded assets and \$2,607,000 for rate funded assets.

For most non-core asset categories, the annual requirement has been calculated based on a “replacement only” scenario, in which capital costs are only incurred at the construction and replacement of each asset. However, for the Road Network lifecycle management strategies have been developed to identify capital costs that are realized through strategic rehabilitation and renewal of assets.

8.1.2 Annual Funding Available

Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$3,870,000 towards capital projects per year. Given the annual capital requirement of \$10,399,000, there is currently a funding gap of \$6,529,000 annually. Figure 18 below summarizes the current annual capital investment from sustainable funding sources and compares it to the capital investment required to fund the proposed LOS. Increased investment is required for all asset categories; for some asset categories (e.g. stormwater network), the increase is more substantial.

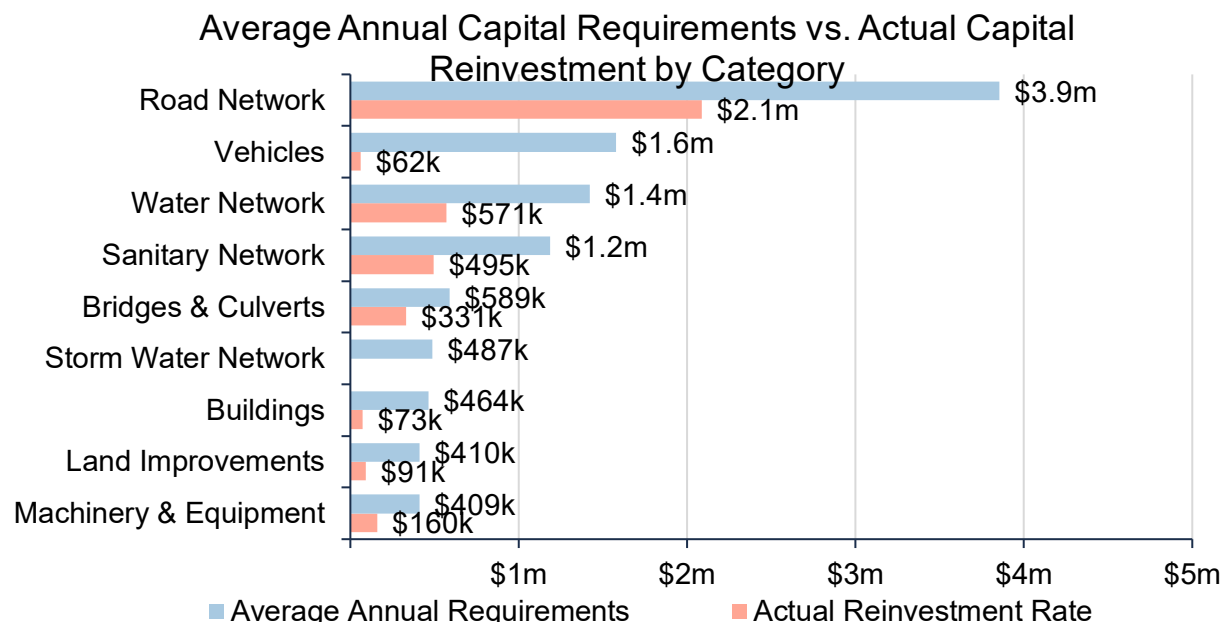


Figure 18: Current Investment Vs. Required Investment (PLOS)

8.2 Funding Objective

We have developed a scenario that would enable the Township to achieve full funding required to meet the selected proposed LOS within 1 to 20 years for all asset categories.

Note: For the purposes of this AMP, we have excluded gravel and earth roads since they are a perpetual maintenance asset and end of life replacement calculations do not normally apply.

For each scenario developed we have included strategies, where applicable, regarding the use of cost containment and funding opportunities.

8.3 Financial Profile: Tax Funded Assets

8.3.1 Current Funding Position

The following tables show, by asset category, the Township's average annual capital investment requirements to meet the proposed LOS, their current funding positions, and funding increases required to achieve funding levels required for the selected proposed LOS. Please note: CCBF and OCIF amounts vary year to year, reported values reflect estimates.

Asset Category	Avg. Annual Requirement	Annual Funding Available (\$)				Annual Deficit
		Taxes	CCBF	OCIF	Total Available	
Road Network	3,854,000	1,417,000		669,000	2,086,000	1,916,000
Bridges & Culverts	589,000		331,000		331,000	258,000
Storm Water Network	487,000				0	487,000
Buildings	464,000	73,000			73,000	465,000
Land Improvements	410,000	91,000			91,000	319,00
Machinery & Equipment	409,000	160,000			160,000	250,000
Vehicles	1,579,000	62,000			62,000	1,479,000
Total	7,792,000	1,803,000	331,000	669,000	2,804,000	5,172,000

Table 12 Annual Available Funding for Tax Funded Assets

The average annual investment requirement for the above categories is \$7,792,000. Annual revenue currently allocated to these assets for capital purposes is \$2,804,000 leaving an annual deficit of \$5,712,000. Put differently, the current level of investment is 35% of the investment needed to achieve the proposed LOS.

8.3.2 Full Funding Requirements

In 2026, the Township of North Glengarry had budgeted annual tax revenues of approximately \$7,536,593. As illustrated in the following table, without consideration of any other sources of revenue or cost containment strategies, full funding would require the following tax change over time:

Asset Category	Tax Change Required for Full Funding
Road Network	25.4%
Bridges & Culverts	3.4%
Storm Water Network	6.5%
Buildings	6.2%
Land Improvements	4.2%
Machinery & Equipment	3.3%
Vehicles	19.6%
Total	68.6%

Table 13 Tax Increase Requirements for Full Funding

The following changes in costs and/or revenues over the next number of years should also be considered in the financial strategy:

- a) Considering current debt obligations only, North Glengarry's debt payments for these asset categories will be decreasing from 2025 baseline levels over the next 20 years as follows:
 - a. \$96,000 by 2030 (5 years).
 - b. \$212,000 by 2035 (10 years)
 - c. \$349,000 by 2040 (15 years)
 - d. \$394,000 by 2045 (20 years)

Our scenario modeling includes capturing the above changes and allocating them to the infrastructure deficit outlined above. The table below outlines this concept and presents several options:

	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	5,171,816	5,171,816	5,171,816	5,171,816
Change in Debt Costs	-95,926	-211,908	-349,092	-393,507
Resulting Infrastructure Deficit:	5,075,890	4,959,908	4,822,724	4,778,309
Tax Increase Required	67.3%	65.8%	64.0%	63.4%
Annually (debt-reallocated):	10.9%	5.2%	3.4%	2.5%
Annually (No debt reallocation)	11.1%	5.4%	3.6%	2.7%

Table 14 Tax Increase Options 5-20 Years

8.3.3 Financial Strategy Recommendations

Considering all the above information, we recommend that the Township select the 20-year phase in option. Where the Township can adopt larger tax rate increases in any given year, it is suggested to do so. This is expected to reduce risks associated with longer phase-in periods, which may include:

- **Accelerated Asset Deterioration:** Deferred investments lead to faster decline in condition, increasing the volume of assets falling into poor or very poor condition.
- **Service Disruptions & Reliability Issues:** Aging assets are more likely to fail, increasing the potential for service delivery challenges such as road closures, drainage issues, facility downtime, and other service interruptions.
- **Increased Public Safety Risks:** Deteriorating assets elevate the risk of accidents, injuries, and damage, exposing the municipality to liability.
- **Rising Infrastructure Backlog:** Underfunding widens the existing reinvestment gap, creating a growing backlog that becomes more difficult and expensive to resolve.

Based on the 20-year option, the following changes are recommended to support:

- a) Increasing tax revenues by 2.7% each year for the next 20 years solely for the purpose of phasing in the funding required to meet the proposed LOS for the asset categories covered in this section of the AMP.
- b) Allocating the current CCBF and OCIF revenue as outlined previously.
- c) Increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

Notes:

1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. By Provincial AMP rules, this periodic

funding cannot be incorporated into an AMP unless there are firm commitments in place. We have included OCIF and CCBF formula-based funding, if applicable, since this funding is a multi-year commitment².

2. We realize that raising tax revenues by the amounts recommended above for infrastructure purposes will be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure. These risks are noted above.

² The Town should take advantage of all available grant funding programs and transfers from other levels of government. While OCIF has historically been considered a sustainable source of funding, OCIF may be subject to periodic review, policy updates, or funding adjustments. Accordingly, the Town should continue to monitor program developments and ensure that core asset management and financing strategies remain resilient to potential changes in external funding levels as there may be changes that impact its availability.

8.4 Financial Profile: Rate Funded Assets

8.4.1 Current Funding Position

The following tables show, by asset category, North Glengarry's average annual asset capital investment requirements needed to meet the proposed LOS, their current funding positions, and funding increases required.

Asset Category	Avg. Annual Requirement	Annual Funding Available			Annual Deficit
		Rates	CCBF	OCIF	
Water Network	1,423,000	571,000		571,000	852,000
Wastewater Network	1,186,000	495,000		495,000	691,000
Total	2,609,000	1,067,000		1,067,000	1,542,000

Table 15 Annual Available Funding for Rate Funded Assets

The average annual investment requirement for the above categories is \$2,609,000. Annual revenue currently allocated to these assets for capital purposes is \$1,067,000 leaving an annual deficit of \$1,542,000. Put differently, currently 41% of the capital investment required to meet the selected proposed LOS is available.

8.4.2 Full Funding Requirements

Based on 2025 budgeted amounts, North Glengarry had annual water network revenues of \$2,260,000 and Wastewater revenues of \$1,202,000. As illustrated in the table below, without consideration of any other sources of revenue, full funding would require the following changes over time:

Asset Category	Rate Change Required for Full Funding
Water Network	37.7%
Wastewater Network	57.5%

Table 16 Rate Increase Requirements for Full Funding

In the following tables, we have expanded the above scenario to present multiple phase-in period options of 5, 10, 15 and 20 years.

Water Network				
	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	851,819	851,819	851,819	851,819
Change in Debt Cost	-35,500	-70,728	-106,500	-142,000
Total Rate Increase Required	36.1%	34.6%	33.0%	31.4%
Annually (debt reallocated):	6.4%	3.1%	2.0%	1.4%
Annually (No debt reallocation)	6.7%	3.3%	2.2%	1.7%

Table 17 Water Rate Increase Options 5-20 Years

Wastewater Network				
	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	690,652	690,652	690,652	690,652
Change in Debt Cost	-38,084	-38,084	-38,084	-38,084
Total Rate Increase Required	54.3%	54.3%	54.3%	54.3%
Annually (Debt reallocated):	9.1%	4.5%	3.0%	2.2%
Annually (No debt reallocation)	9.6%	4.7%	3.1%	2.3%

Table 18 Wastewater Rate Increase Options 5-20 Years

8.4.3 Financial Strategy Recommendations

Considering all the above information, we recommend the 20-year option for the water network, and the 20-year option for the wastewater network. This involves reaching the full funding requirements of the selected proposed LOS option by:

- Increasing rate revenues by 1.7% for the water network each year for the next 20 years. This will enable the funding required to meet the selected proposed LOS for the current asset inventory to be achieved by year 20.
- Increasing wastewater revenues by 2.3% each year for the next 20 years. This will enable the funding required to meet the selected proposed LOS for the current asset inventory to be achieved by year 10.
- Increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

Notes:

1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. This periodic funding should not be incorporated into an AMP unless there are firm commitments in place.
2. We realize that raising rate revenues for infrastructure purposes may be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure and associated liabilities.
3. Any increase in rates required for operations and inflationary based capital costs adjustments would be in addition to the above recommendations.

8.5 Use of Debt

Debt can be strategically utilized as a funding source within the long-term financial plan. The benefits of leveraging debt for infrastructure planning include:

- a) the ability to stabilize tax & user rates when dealing with variable and sometimes uncontrollable factors
- b) equitable distribution of the cost/benefits of infrastructure over its useful life
- c) a secure source of funding
- d) flexibility in cash flow management

Debt management policies and procedures with limitations and monitoring practices should be considered when reviewing debt as a funding option. To mitigate increasing commodity prices and inflation, interest rates have been rising. Sustainable funding models that include debt need to incorporate the now current realized risk of rising interest rates. The following graph shows the historical changes to the lending rates:

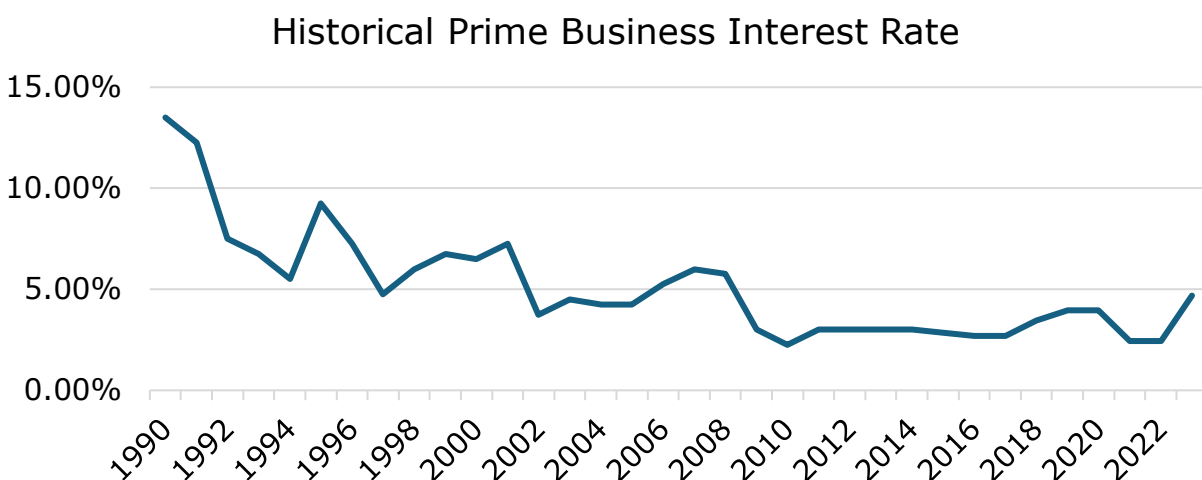


Figure 19 Historical Prime Rate

A change in 15-year rates from 5% to 7% would change the premium from 45% to 65%. Such a change would have a significant impact on a financial plan.

For reference purposes, the following table outlines the premium paid on a project if financed by debt. For example, a \$1 million project financed at 3.0%³ over 15 years would result in a 26% premium or \$260,000 of increased costs due to interest payments. For simplicity, the table does not consider the time value of money or the effect of inflation on delayed projects.

Interest Rate	Number of Years Financed					
	5	10	15	20	25	30
7.0%	22%	42%	65%	89%	115%	142%
6.5%	20%	39%	60%	82%	105%	130%
6.0%	19%	36%	54%	74%	96%	118%
5.5%	17%	33%	49%	67%	86%	106%
5.0%	15%	30%	45%	60%	77%	95%
4.5%	14%	26%	40%	54%	69%	84%
4.0%	12%	23%	35%	47%	60%	73%
3.5%	11%	20%	30%	41%	52%	63%
3.0%	9%	17%	26%	34%	44%	53%
2.5%	8%	14%	21%	28%	36%	43%
2.0%	6%	11%	17%	22%	28%	34%
1.5%	5%	8%	12%	16%	21%	25%
1.0%	3%	6%	8%	11%	14%	16%
0.5%	2%	3%	4%	5%	7%	8%
0.0%	0%	0%	0%	0%	0%	0%

Table 19 Interest Premiums Paid

The following tables outline how North Glengarry has historically used debt for investing in the asset categories as listed.

³ Current municipal Infrastructure Ontario rates for 15-year money is 4.03%.

Asset Category with Associated Debt	Use of Debt in the Last Five Years				
	2021	2022	2023	2024	2025
Vehicles	1,229,758	1,611,664	2,084,498	2,645,249	3,157,798
Total Tax Funded	1,229,758	1,611,664	2,084,498	2,645,249	3,157,798
Water Network	7,000,000	6,750,000	6,500,000	6,250,000	6,000,000
Wastewater Network	175,101	142,384	108,554	73,573	37,402
Total Rate Funded	7,175,101	6,892,384	6,608,554	6,323,573	6,037,402
Total	8,404,860	8,504,048	8,693,052	8,968,821	9,195,200

Table 20 North Glengarry's Use of Debt 2021-2025

Asset Category with Associated Debt	Principal & Interest Payments in the Next Ten Years						
	2026	2027	2028	2029	2030	2031	2036
Vehicles	393,507	390,244	343,609	298,880	298,230	297,580	181,599
Total Tax Funded	393,507	390,244	343,609	298,880	298,230	297,580	181,599
Water Network	418,610	411,510	404,838	397,310	390,210	383,110	347,883
Wastewater Network	38,084	0	0	0	0	0	0
Total Rate Funded	456,694	411,510	404,838	397,310	390,210	383,110	347,883
Total	850,201	801,754	748,448	696,191	688,441	680,691	529,481

Table 21 North Glengarry Principal and Interest Payments

The revenue options outlined in this plan allow the Township of North Glengarry to fully fund its long-term infrastructure requirements without further use of debt.

8.6 Use of Reserves

8.6.1 Available Reserves

Reserves play a critical role in long-term financial planning. The benefits of having reserves available for infrastructure planning include:

- a) the ability to stabilize tax rates when dealing with variable and sometimes uncontrollable factors
- b) financing one-time or short-term investments
- c) accumulating the funding for significant future infrastructure investments
- d) managing the use of debt
- e) normalizing infrastructure funding requirement

By asset category, the table below outlines the details of the reserves currently available to the Township of North Glengarry.

Asset Category	Balance (\$) on December 31, 2024
Road Network	2,597,739
Bridges & Culverts	382,325
Storm Water Network	316,169
Buildings	763,759
Land Improvements	292,150
Machinery & Equipment	265,638
Vehicles	1,058,769
Total Tax Funded:	5,676,550
Water Network	759,718
Wastewater Network	1,331,773
Total Rate Funded:	2,091,491

Table 22 North Glengarry's Reserve Balances

There is considerable debate in the municipal sector as to the appropriate level of reserves that a Township should have on hand. There is no clear guideline that has gained wide acceptance. Factors that municipalities should consider when determining their capital reserve requirements include:

- a) breadth of services provided
- b) age and condition of infrastructure
- c) use and level of debt
- d) economic conditions and outlook
- e) internal reserve and debt policies.

These reserves are available for use in applicable asset categories during the phase-in period to full funding. This coupled with the Township's judicious use of debt in the past, allows the scenarios to assume that, if required, available reserves and debt capacity can be used for high priority and emergency infrastructure investments in the short- to medium-term.

9 Recommendations

9.1 Financial Strategy

Considering all the above information, we recommend that tax funded and rate funded assets capital investments are increased by the following amounts and that they are applied entirely to capital investment:

- a) Increasing tax revenues by 2.7% each year for the next 20 years.
- b) Increasing rate revenues by 1.7% for the water network each year for the next 20 years.
- c) Increasing wastewater revenues by 2.3% each year for the next 20 years.
- d) Increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

These increases will enable the funding required to meet the selected proposed LOS for the current asset inventory to be achieved.

9.2 Data & Asset Management Governance

- a) To support consistent risk matrix calculations, the Municipality should undertake a structured data gap analysis for the road, water, sanitary, and storm networks. This review should identify all attributes required for risk scoring and assess the completeness of each field by asset class. Missing or incomplete data should be documented and prioritized based on their influence on health and safety, service disruption, and overall consequence scoring.
- b) Following the gap analysis, a phased data improvement plan should be implemented. This may include desktop record reviews, field verification during routine inspections, and updates to GIS and work order systems to capture required attributes moving forward. Responsibility for maintaining these fields should be clearly assigned, and periodic data quality reviews should be incorporated into ongoing asset management practices to ensure continued support of the risk framework.
- c) An age analysis of the road network could not be completed as in-service dates were not available for a significant portion of road assets in the dataset. In-service dates are required to determine asset age and remaining useful life, which are key inputs for lifecycle planning and long-term capital forecasting. As a result, the analysis of asset age distribution and renewal timing for the road network could not be undertaken in this AMP. It is recommended that the Township prioritize completing these data fields as part of ongoing asset data improvement initiatives to support more robust lifecycle modelling in future updates of the Asset Management Plan.
- d) The Township has additional condition assessments for their stormwater network that were recently completed and are not reflected in the data within this plan. It is recommended that the Township update this information in their software to improve the quality and value of analysis outputs.

Appendices

10 Road Network

The Township of North Glengarry maintains a vital transportation network consisting of municipally owned roads, sidewalks, and supporting infrastructure. The road network includes approximately 227 km of gravel roads and 148 km of asphalt and surface-treated roads. The Township also maintains approximately 27 km of sidewalks, primarily located in Alexandria, Maxville, Glen Robertson, and surrounding hamlets, supporting pedestrian safety and community connectivity.

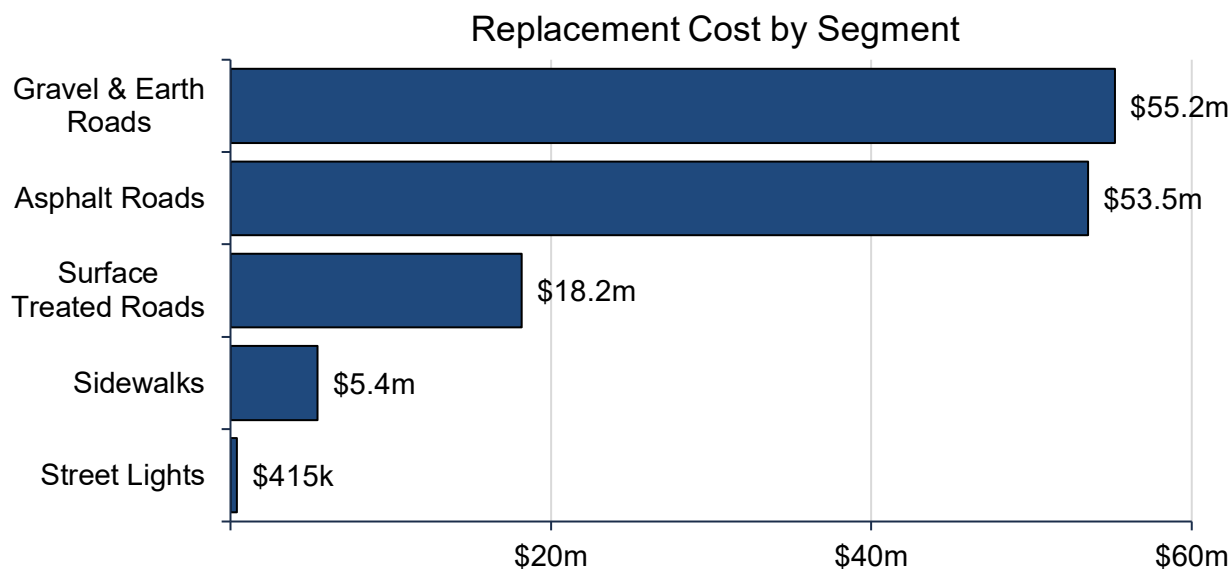
10.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's Road Network inventory.

Table 23: Road Network Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Asphalt Roads	111,046	Length (m)	Cost per Unit	\$53,524,422
Gravel & Earth Roads	227,623	Length (m)	Cost per Unit	\$55,195,577
Sidewalks	27,165	Length (m)	Cost per Unit	\$5,433,000
Streetlights	830	Quantity	User-Defined	\$415,000
Surface Treated Roads	37,708	Length (m)	Cost per Unit	\$18,175,468
Total			Cost per Unit	\$132,743,467

Figure 20 Road Network Replacement Valuation



10.2 Asset Age Distribution

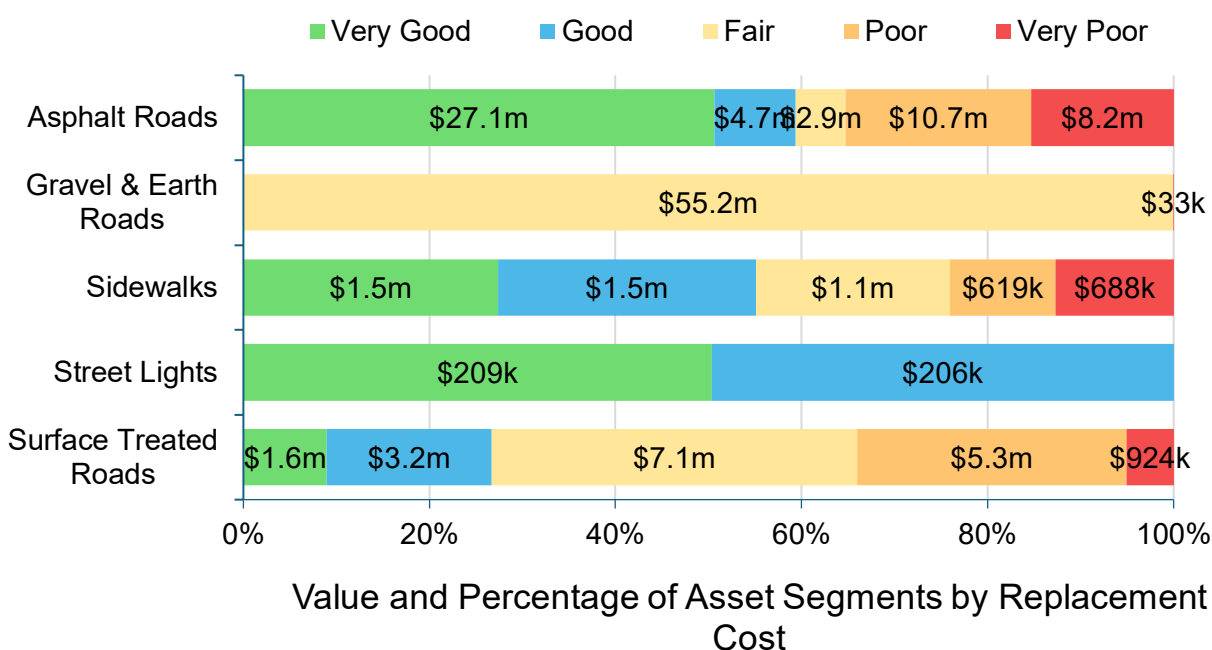
An age-based analysis of the road network could not be completed due to missing in-service dates for a significant portion of assets. In-service dates are required to accurately determine asset age and develop a reliable age profile of the network. While condition data is available and has been used to inform capital forecasts and lifecycle planning, the absence of age information limits the Township's ability to compare expected versus actual asset performance and refine useful life assumptions.

It is recommended that these data gaps be addressed in future AMP updates by improving the tracking and recording of in-service dates and, where possible, backfilling missing information using available records. Strengthening this data will support more robust asset analytics and long-term planning.

10.3 Asset Condition

The table below presents the average condition of road network assets on a scale ranging from very good to very poor. Road condition is based on the Pavement Condition Index (PCI), while all other assets are assessed through a desktop evaluation. Streetlight condition is determined using an age-based approach.

Figure 21: Road Network Asset Condition



10.3.1 Current Approach to Condition Assessment

North Glengarry conducts annual road condition assessments to support compliance with Ontario Regulation 588/17 and monitor roadway performance against established service levels. Assessments evaluate roadway segments using standardized condition rating methodologies to identify maintenance, rehabilitation, and replacement priorities and support capital planning and budgeting.

Each road segment is assessed based on factors such as surface condition, surface type, and drainage conditions. Condition data is used to project roadway performance over a ten-year period and forecast future rehabilitation and replacement needs.

In addition to formal assessments, municipal staff conduct regular road patrols to identify deficiencies and operational concerns requiring maintenance.

The road network is assessed using segment-level inventory data, visual condition surveys, and, where applicable, objective measures such as the Pavement Condition Index (PCI). Condition information is maintained within the Township's asset inventory to support lifecycle analysis, remaining service life estimation, and long-term infrastructure planning.

10.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for the Road Network.

Table 24 Lifecycle Management Strategy - Road Network

Activity Type	Description
Inspections	Inspections are conducted on a scheduled rotation by trained staff or consultants to document surface and structural defects, including cracking, rutting, gravelling, potholes, edge breaks, and drainage issues. Higher-class or high-traffic roads may receive more frequent or detailed inspections. Critical safety defects discovered during patrols are logged immediately for prompt repair and follow-up inspection.
Maintenance	Maintenance preserves pavement conditions and safety by addressing minor defects early. Activities include crack sealing, pothole patching, localized base repairs, shoulder and ditch maintenance, and surface treatments on gravel roads. Work is guided by inspections and seasonal needs to slow deterioration, improve ride quality, and defer more costly rehabilitation.
Rehabilitation	Rehabilitation is applied when roads have deteriorated beyond routine maintenance but retain structural value. Treatments include surface treatments, thin or thick asphalt overlays, mill-and-pave, full-depth reclamation, and structural strengthening. Projects are prioritized based on road class, traffic, subgrade conditions, condition, risk, lifecycle cost, and coordination with underground utilities.
Replacement	Replacement occurs when pavements or supporting structures reach the end of their useful life or cannot meet geometric, drainage, or loading requirements through rehabilitation. Full reconstruction may include adjustments to width, alignment, drainage, and active transportation facilities. Replacement projects are sequenced in the capital plan based on condition, risk, and network criticality to optimize long-term performance and funding.

Figure 22 Paved Roads Lifecycle Management Strategy

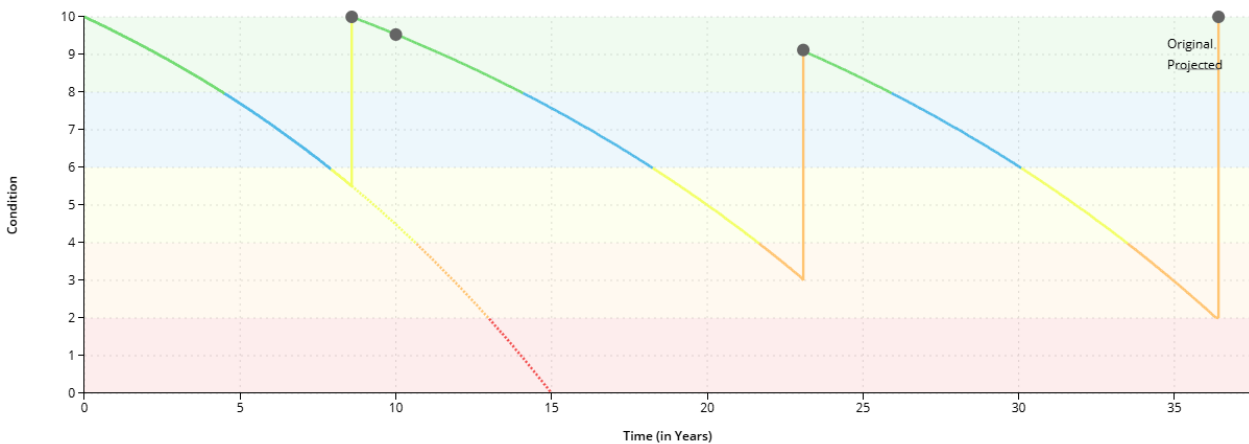


Table 25 Paved Road Lifecycle Treatment Strategy and Intervention Triggers

Event Name	Event Class	Event Trigger
Crack Sealing	Maintenance	7 to 7 condition
Pothole and patch repairs	Maintenance	2 to 10 years
Mill & Pave	Rehabilitation	3 to 3 condition
Thin Asphalt Overlay	Rehabilitation	5.5 to 5.5 condition
Road Reconstruction	Replacement	2 to 2 condition

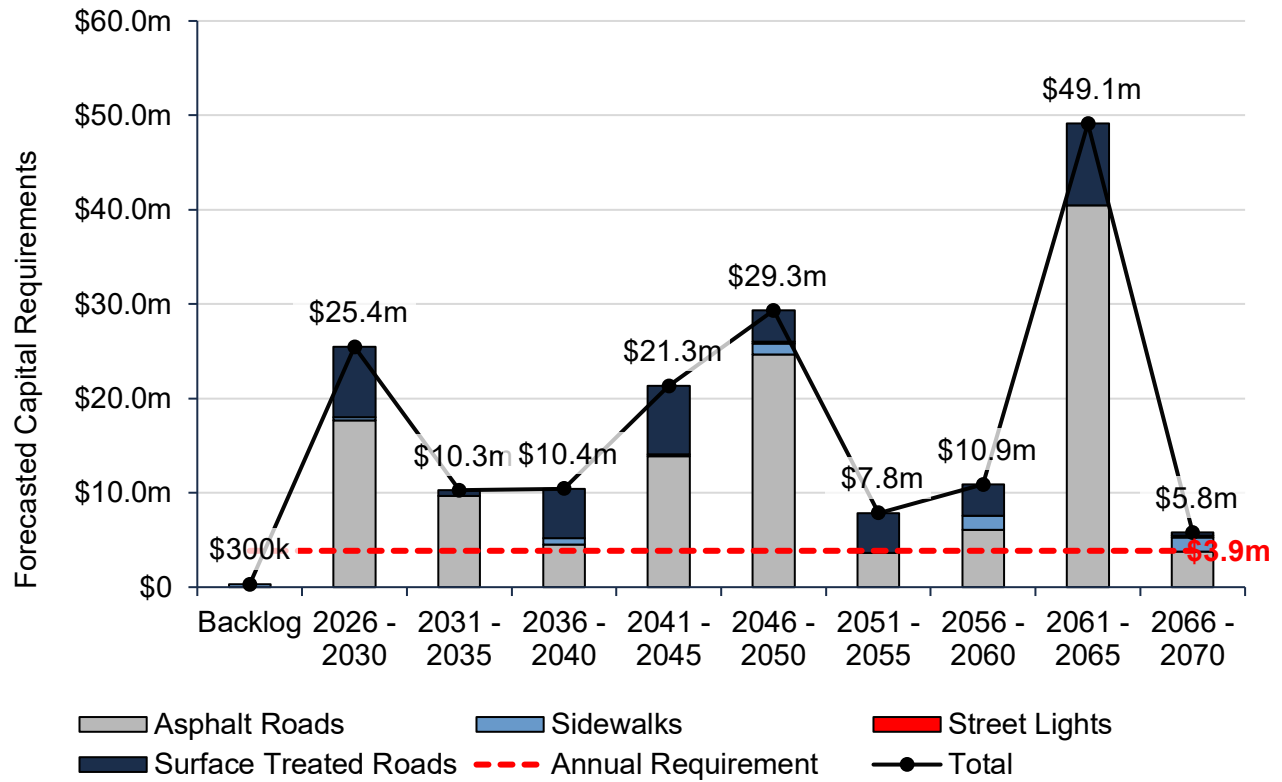
The lifecycle management strategies for HCB and LCB roads are represented using the same rehabilitation and replacement activities, reflecting the Township's current approach of upgrading LCB roads to HCB standards over time; accordingly, forecasted capital requirements incorporate these upgrades rather than applying replacement-only assumptions for paved roads.

10.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's road network. This analysis was run until 2070 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$3.9 million for all assets in the road network. These requirements are based on asset replacement costs, age analysis, and condition data when available, as well as lifecycle modeling.

Figure 23 Road Network System-Generated Forecasted Replacement Requirements



11 Bridges & Culverts

Bridges & Culverts are a critical component of the Township's transportation network. They facilitate the movement of passenger vehicles, trucks, pedestrians and cyclists. The Township's Bridges & Culverts are maintained by the Roads Department.

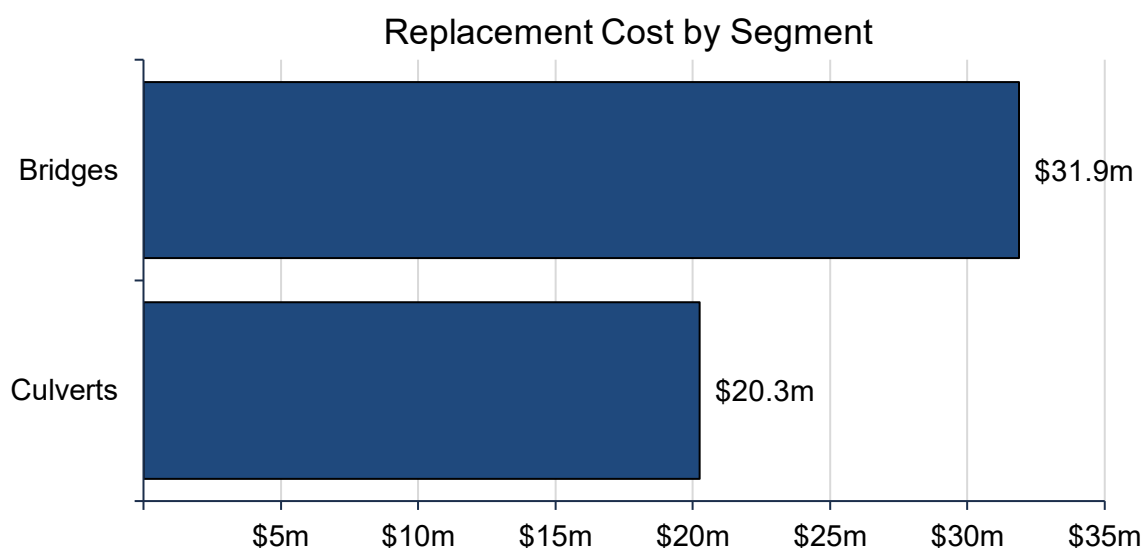
11.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's Bridges & Culverts inventory.

Table 26 Bridges & Culverts Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Bridges	33	Assets	User-Defined	\$31,882,000
Culverts	25	Assets	User-Defined	\$20,260,000
Total	58	Assets	User-Defined	\$52,142,000

Figure 24 Bridges & Culverts Replacement Valuation



11.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 27 Bridges & Culverts Average EUL vs. Average Age

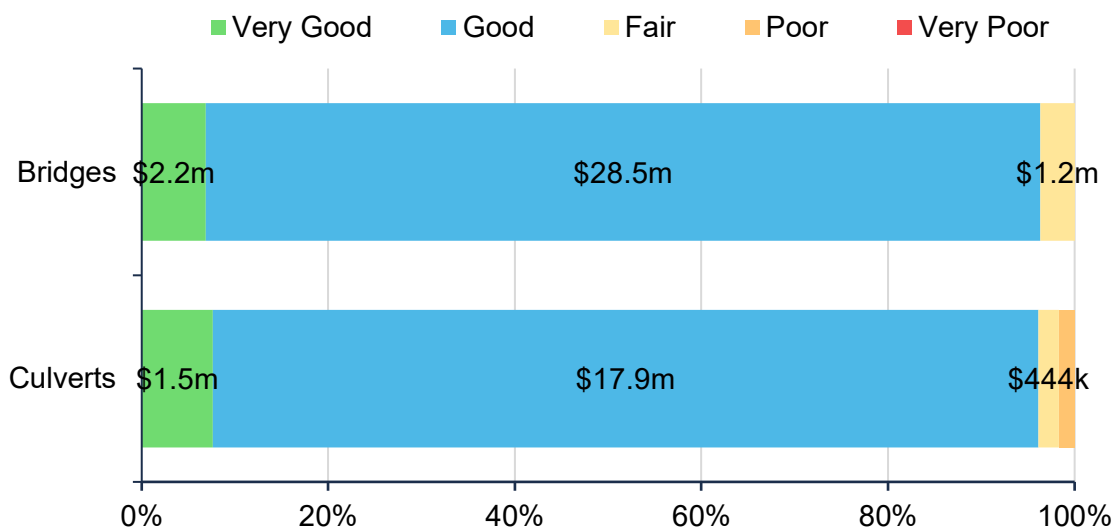
Segment	Average EUL	Average Age	Avg Remaining Life
Bridges	100.0	55.0	45.0
Culverts	75.0	18.2	56.8
All	175	73.2	101.8

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

11.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost. Bridge and culvert condition ratings are based on the Bridge Condition Index (BCI) obtained through inspections completed in accordance with the Ontario Structure Inspection Manual (OSIM). The most recent inspections were completed in 2025.

Figure 25 Bridges & Culverts Asset Condition



Value and Percentage of Asset Segments by Replacement Cost

11.3.1 Current Approach to Condition Assessment

The Township assesses bridge and culvert condition through biennial inspections completed in accordance with the Ontario Structure Inspection Manual (OSIM). These inspections include engineer-led visual assessments and standardized condition ratings to evaluate structural condition, hydraulic performance, and safety. Inspection results are recorded in the asset inventory and used to monitor asset conditions over time and inform future maintenance, rehabilitation, and replacement planning.

11.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for Bridges & Culverts.

Table 28 Lifecycle Management Strategy - Bridges & Culverts

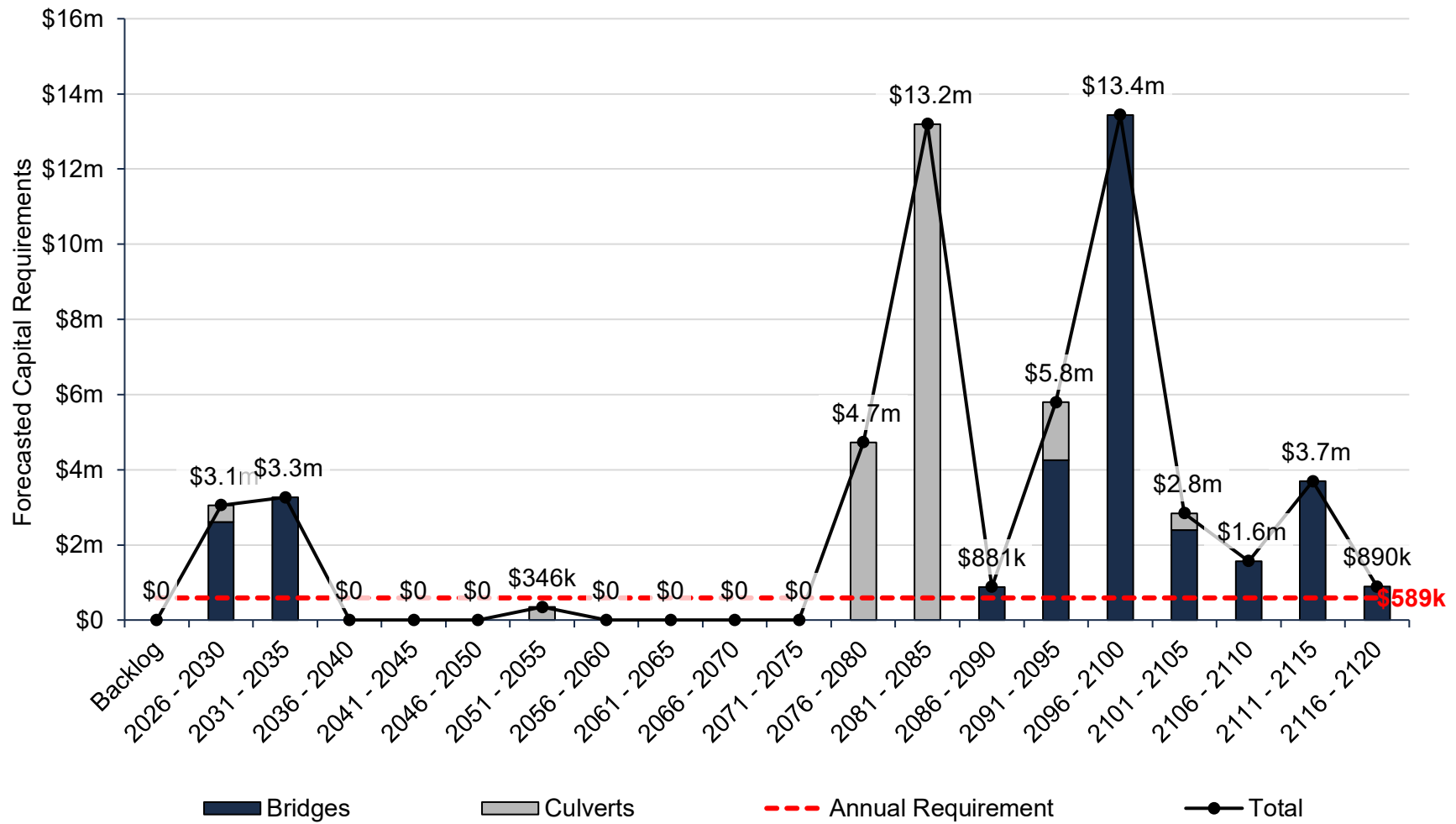
Activity Type	Description
Maintenance	• Maintenance activities are guided by OSIM inspection recommendations and include: ○ Annual sweeping and drainage system cleaning ○ Regular guardrail maintenance and replacement
Rehabilitation & Replacement	• Rehabilitation and replacement activities are primarily based on the rehabilitation and replacement needs identified in OSIM inspection reports completed on a two-year inspection cycle.

11.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's bridges and culverts. This analysis was run until 2120 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$589 thousand for all bridges and culverts. Forecasted requirements are based on replacement costs, asset age, available condition information, and lifecycle modeling informed by the recommended rehabilitation and replacement activities identified through biennial OSIM inspections and reports.

Figure 26 Bridges & Culverts System-Generated Forecasted Capital Requirements



12 Water Network

The Township of North Glengarry owns and operates two municipal drinking water systems: the Alexandria system, serving Alexandria, Maxville, and the connecting transmission main, and the Glen Robertson system. While operated independently, both systems share common management and resources.

These systems provide potable water to residential, commercial, institutional, and industrial users, as well as supporting municipal operations and fire protection. The network includes treatment facilities, distribution systems, storage infrastructure, transmission mains, and approximately 243 fire hydrants.

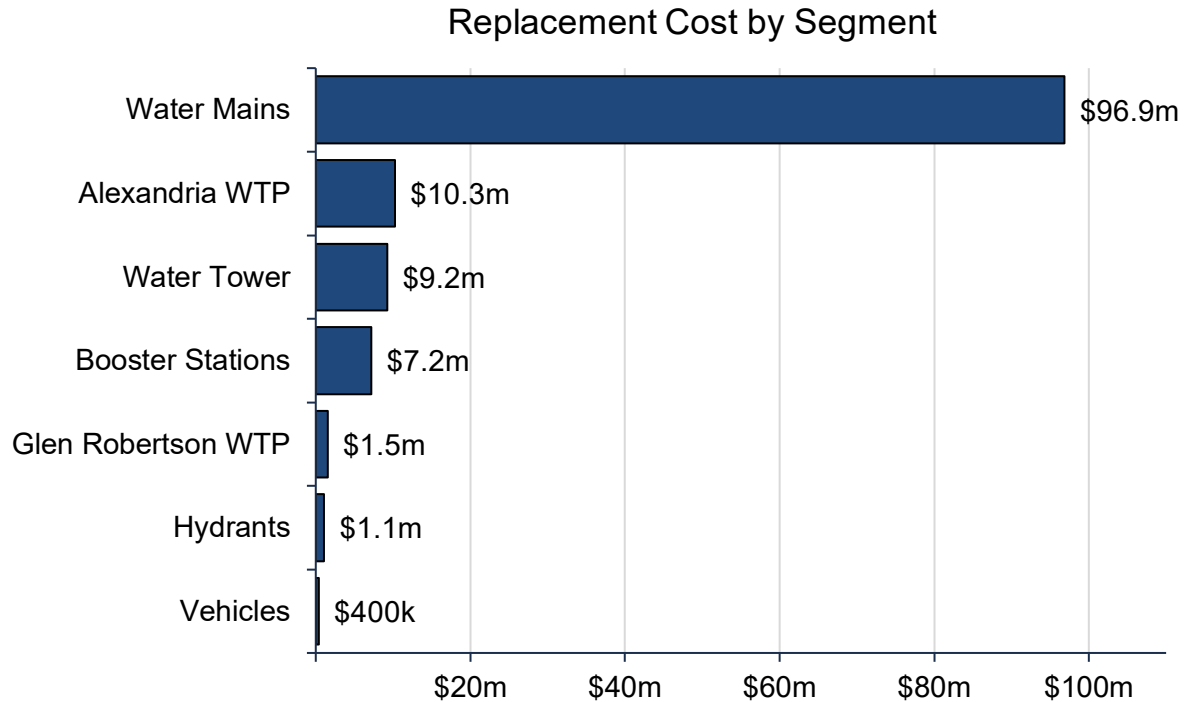
12.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's water network inventory.

Table 29 Water Network Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Alexandria WTP	58	Assets	User-Defined	\$10,281,444
Booster Stations	1	Assets	User-Defined	\$7,200,000
Glen Robertson WTP	19	Assets	User-Defined	\$1,518,050
Hydrants	243	Assets	Cost per Unit	\$1,099,140
Vehicles	9	Assets	User-Defined	\$400,000
Water Mains	93,056	Meters	Cost per Unit	\$96,873,116
Water Tower	4	Assets	User-Defined	\$9,235,559
Total			Cost per Unit	\$126,607,309

Table 30 Water Network Replacement Valuation



12.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

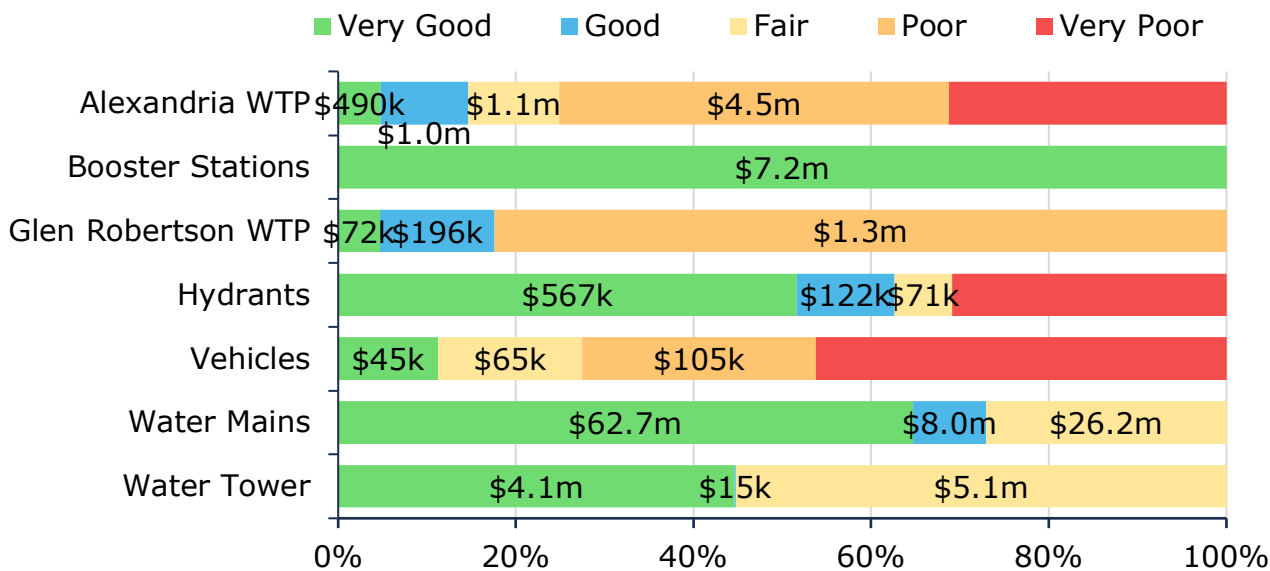
Table 31 Water Network Average EUL vs. Average Age

Segment	Average EUL	Average Age	Avg Remaining Life
Alexandria WTP	69.9	53.7	16.3
Booster Stations	100.0	7.0	93.0
Glen Robertson WTP	95.7	65.3	30.4
Hydrants	48.5	19.4	29.0
Vehicles	12.4	11.1	1.3
Water Mains	100.0	23.5	76.5
Water Tower	99.2	28.7	70.5
All	525.7	208.7	317.0

Each asset’s estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

12.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.



Value and Percentage of Asset Segments by Replacement Cost

Figure 27: Water Network Condition Summary

12.3.1 Current Approach to Condition Assessment

The water network is evaluated using pipe age, material, break history, soil and pressure conditions, and targeted investigations such as acoustic leak detection, CCTV, and non-destructive testing on critical mains. Data is translated into standardized condition ratings at pipe and facility levels to estimate remaining useful life and identify high-risk assets requiring closer monitoring, rehabilitation, or replacement.

12.4 Lifecycle Management Strategy

The table below outlines North Glengarry’s current lifecycle management strategy for the water network.

Table 32 Lifecycle Management Strategy - Water Network

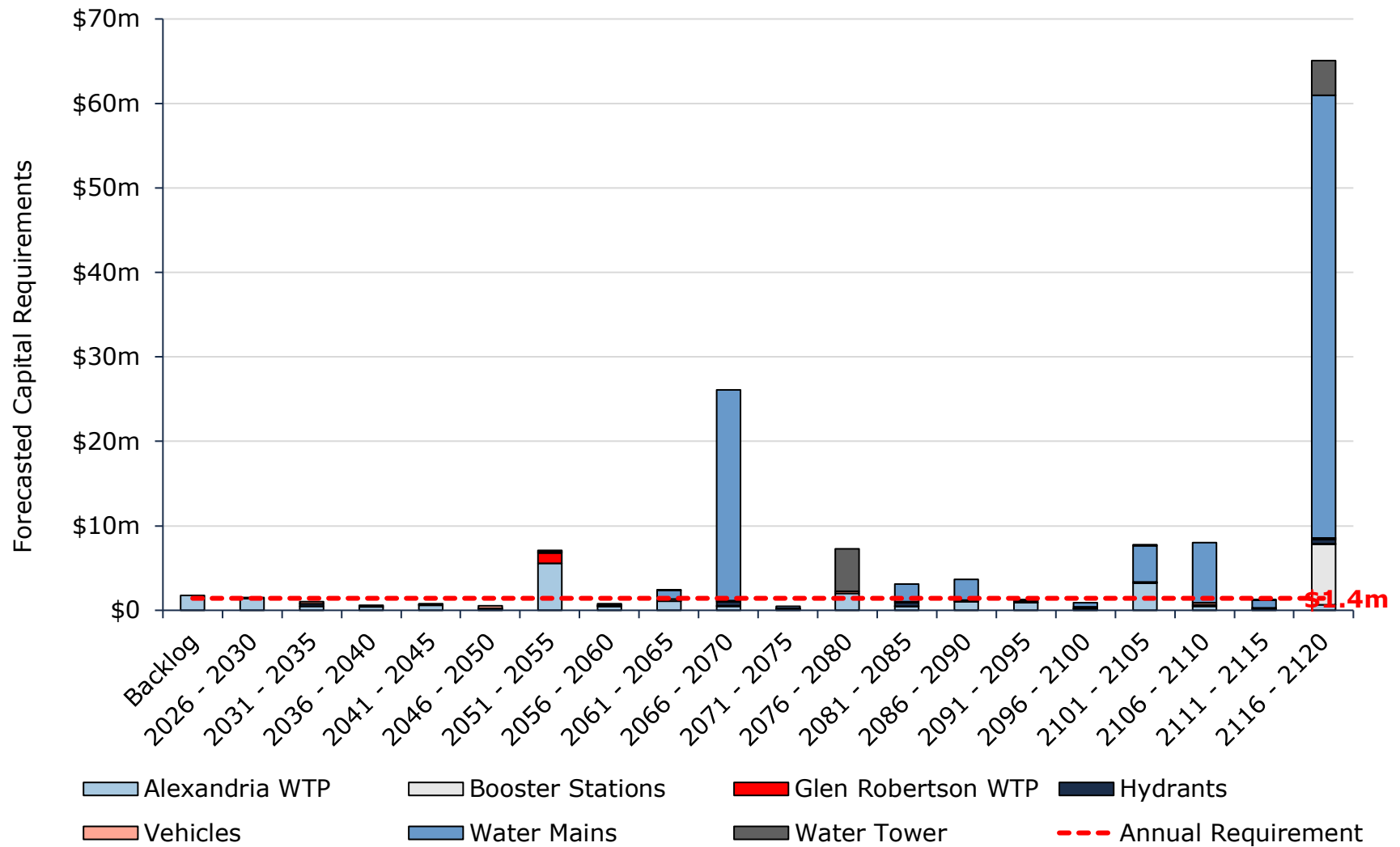
Activity Type	Description
Inspections	Inspections occur at defined intervals and assess asset health through valve operability, hydrant performance, pressure readings, leaks, and evidence of corrosion or ground movement. Detailed inspections, including chamber entry and reservoir or tower checks, are triggered by risk factors such as past failures or abnormal operating data. All findings are documented for trend analysis and condition tracking.
Maintenance	Maintenance preserves reliability, water quality, and hydraulic performance through proactive tasks including valve exercising, hydrant flushing, leak repair, pressure management, and corrosion protection (coatings or cathodic protection where applicable). Activities are scheduled based on inspection results and operational data to reduce failures, extend service life, and defer more costly rehabilitation or replacement.
Rehabilitation	Rehabilitation restores sections of the network where conditions have declined but full replacement is not yet required. Techniques include cured-in-place pipe or spray-on linings, pipe bursting with upsizing, localized structural repairs, and targeted renewals at known weak points such as corrosion hotspots or high-consequence segments. Projects are prioritized using risk, condition, and lifecycle cost analysis to extend service life cost-effectively.
Replacement	Replacement occurs when pipes or facilities reach the end of their economic or physical life, experience repeated failures, or cannot meet capacity, pressure, fire flow, or water quality requirements. Renewal strategies consider right-sizing, material selection, coordination with road and sewer works, and resilience to future demand and climate conditions. Projects are sequenced in the long-term capital plan to manage risk, funding, and construction impacts on customers.

12.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's water network. This analysis was run until 2120 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$1.4 million for all water network assets. Forecasted requirements are based on replacement costs, asset age and available condition information.

Figure 28 Water Network System-Generated Forecasted Capital Requirements



13 Sanitary Network

The Township of North Glengarry owns and maintains two separate municipal wastewater systems located within the town of Alexandria and the village of Maxville. While these systems function independently, they share common management and operational resources.

These systems provide sanitary sewage collection, conveyance, and treatment for residential, commercial, institutional, and industrial users. The network includes collection piping, lift stations, pumping stations, and lagoon treatment facilities.

The wastewater systems are currently undergoing significant upgrades and expansions supported by provincial Housing Enabling Water Systems Funding (HEWSF), including lagoon expansion projects in both Alexandria and Maxville.

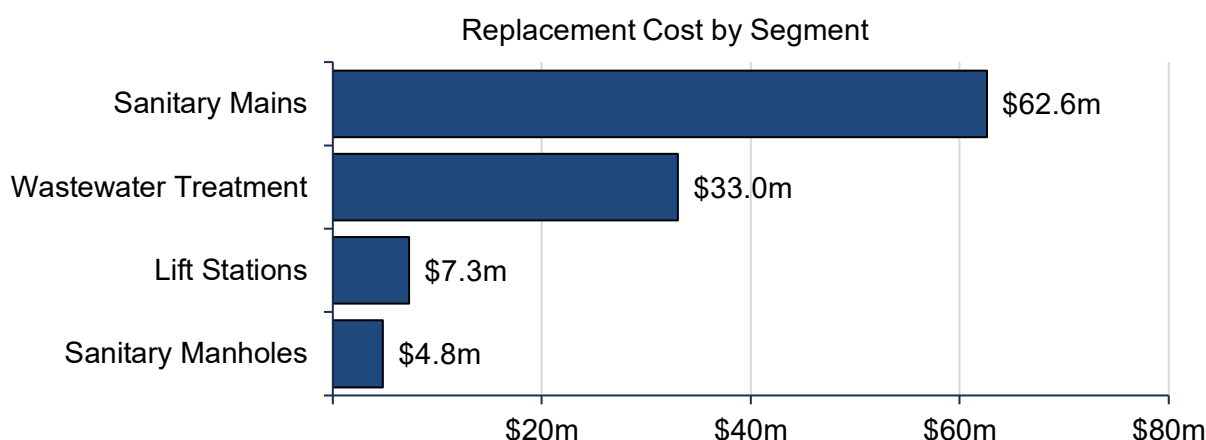
13.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's sanitary network inventory.

Table 33 Sanitary Network Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Lift Stations	25	Quantity	User-Defined	\$7,298,000
Sanitary Mains	60,504	Length (m)	Cost per Unit	\$62,578,920
Sanitary Manholes	448	Quantity	Cost per Unit	\$4,816,103
Wastewater Treatment	4	Quantity	User-Defined	\$33,040,000
Total			Cost per Unit	\$107,733,023

Figure 29 Sanitary Network Replacement Valuation



13.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 34 Sanitary Network Average EUL vs. Average Age

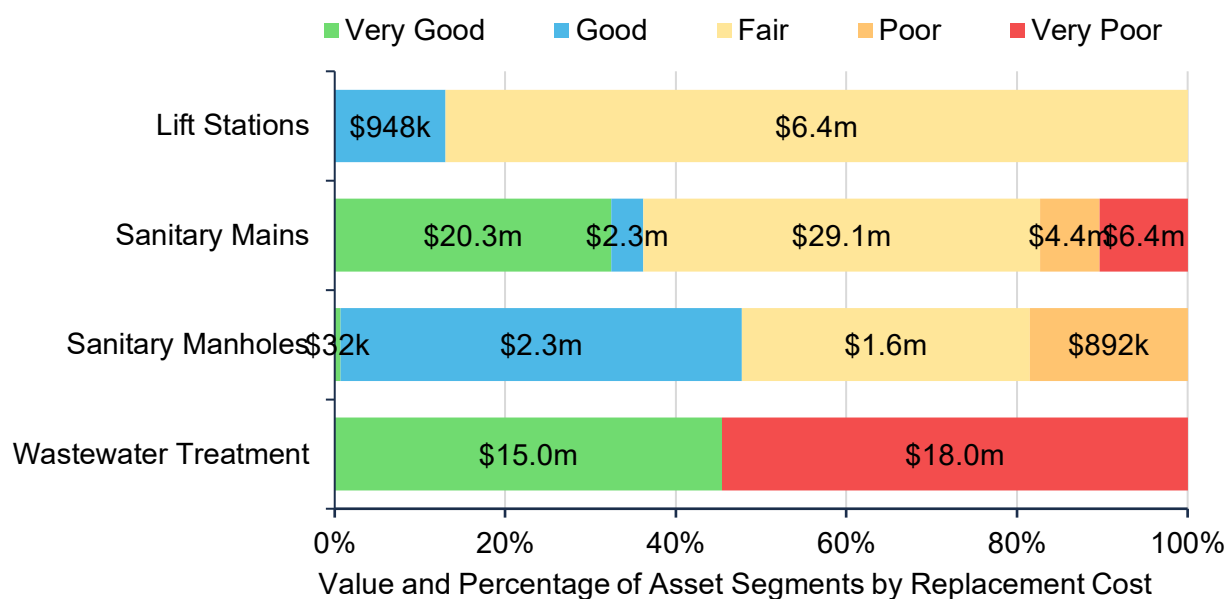
Segment	Average EUL	Average Age	Avg Remaining Life
Lift Stations	90.0	45.5	44.5
Sanitary Mains	100.0	46.1	53.9
Sanitary Manholes	100.0	53.5	46.5
Wastewater Treatment	79.9	41.7	38.2
All	369.9	186.7	183.2

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

13.3 Asset Condition

Figure 30 below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Figure 30 Sanitary Network Asset Condition



13.3.1 Current Approach to Condition Assessment

The sanitary network is evaluated using pipe age, material, diameter, depth, break and backup history, and hydraulic performance, supplemented by targeted CCTV inspections and manhole assessments on higher-risk segments. These inputs are translated into standardized condition ratings at the pipe and manhole level to estimate remaining useful life and identify sections that require rehabilitation or replacement.

13.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for the sanitary network.

Table 35 Lifecycle Management Strategy - Sanitary Network

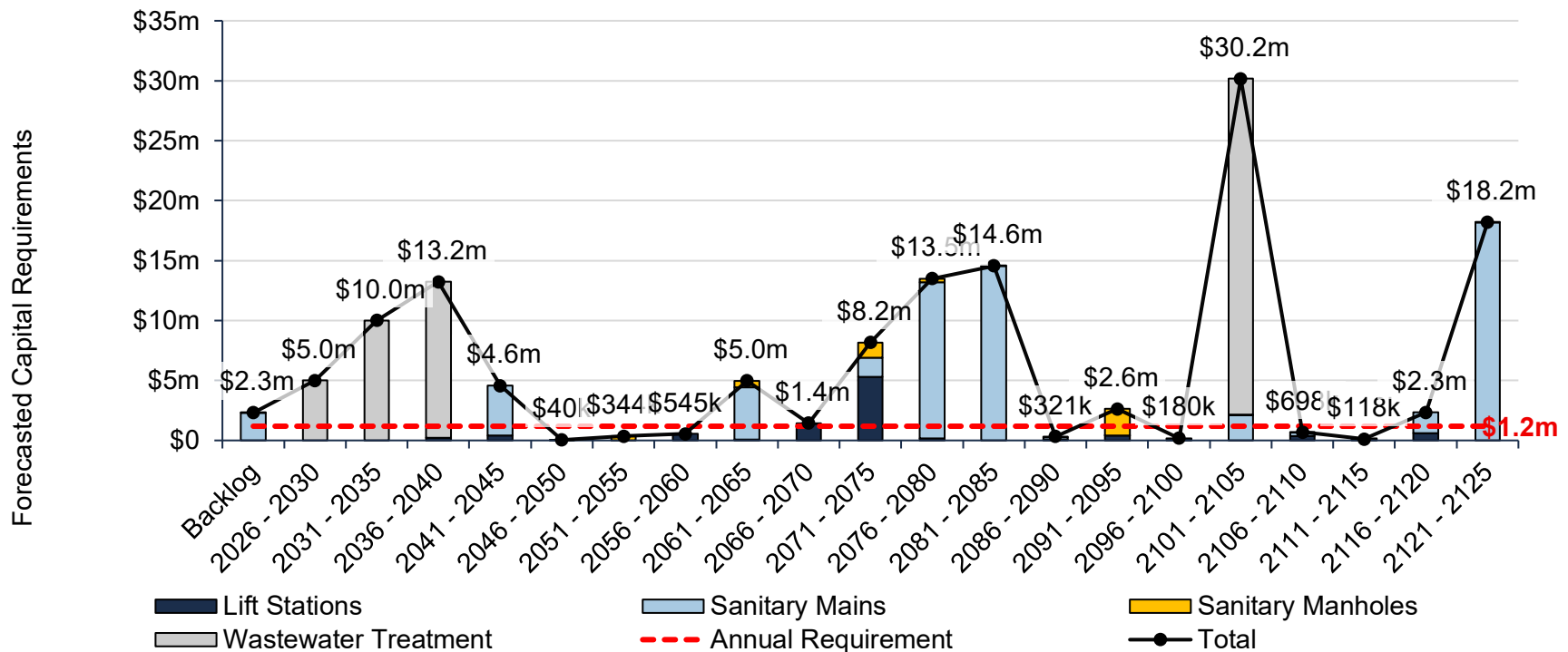
Activity Type	Description
Inspections	Recurring inspections combine manhole checks, CCTV of selected segments, and targeted investigations in areas with blockages, backups, or infiltration/inflow. Critical trunks, forcemains, and known problem areas are inspected more frequently. All findings are documented using recognized defect standards to monitor trends and prioritize maintenance and rehabilitation.
Maintenance	Maintenance preserves hydraulic capacity and minimizes backups and overflows through flushing, root cutting, grease removal, and repair of manholes, frames, and covers. Frequencies are adjusted based on inspection results and historical issues, with critical or problem areas maintained more frequently to reduce service disruptions and environmental risk.
Rehabilitation	Rehabilitation restores structural or hydraulic performance where assets show deterioration but do not yet require full replacement. Techniques include cured-in-place pipe lining, spot repairs, grouting of joints and laterals, manhole lining, and, where necessary, pipe bursting with upsizing. Projects are prioritized by condition, risk, lifecycle cost, and coordinated with road or water works to reduce disruption and optimize investment.
Replacement	Replacement occurs when assets reach end-of-life, experience repeated failures, or are undersized for current or projected flows and cannot be economically rehabilitated. Full open-cut or trenchless replacement is planned with consideration for rightsizing, material selection, infiltration/inflow reduction, and coordination with adjacent infrastructure. Projects are scheduled through the long-term capital plan based on condition, risk, regulatory requirements, and growth needs.

13.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's sanitary network. This analysis was run until 2125 to capture at least one iteration of replacement for the longest-lived asset in the asset register. The Township's average annual requirements (red dotted line) total \$1.2 million for all water network assets. Forecasted requirements are based on replacement costs, asset age and available condition information.

The Township has also secured approximately \$28.5 million in provincial funding through the Housing Enabling Water systems Fund (HEWSF) program to support upgrades to wastewater treatment infrastructure, including lagoon expansion projects in Alexandria and Maxville. Construction of the Alexandria lagoon expansion is scheduled to begin in April 2026 and be completed in 2028. The Maxville project is currently in the engineering study phase, with construction planned to commence in Summer 2027. Routine maintenance of the sanitary system includes periodic cleanouts on a 10-year cycle.

Figure 31 Sanitary Network System-Generated Forecasted Capital Requirements



14 Storm Water Network

The Township owns and maintains approximately 17.9 kilometers of stormwater mains, primarily located within the urban areas of Alexandria and Maxville, with limited infrastructure in Glen Robertson. This system provides localized stormwater conveyance and drainage to support urban development and reduce surface flooding during rainfall events.

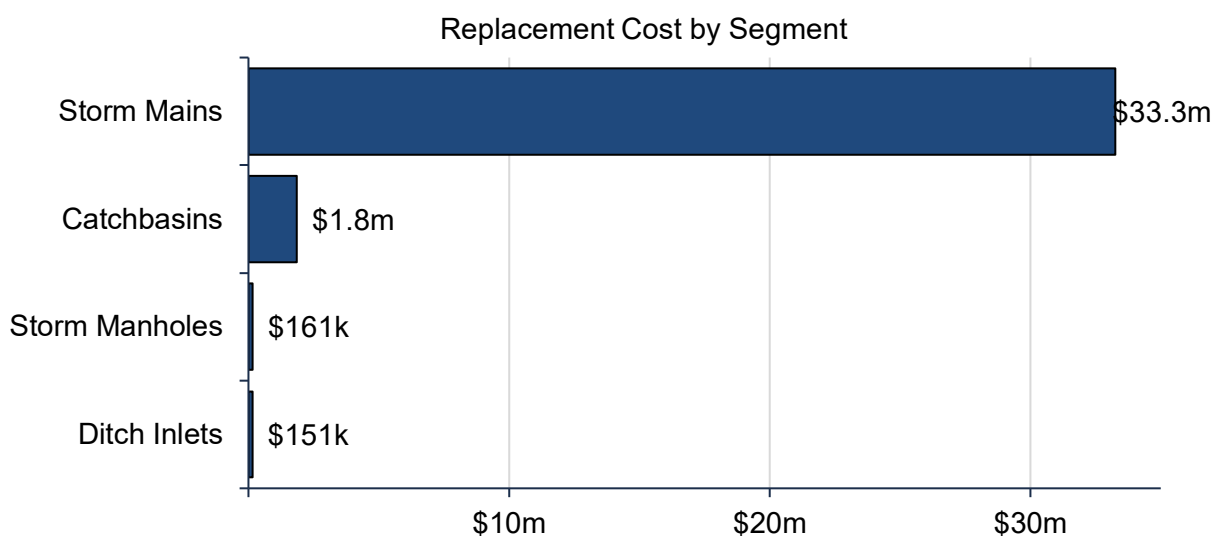
14.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's storm water network inventory.

Table 36 Storm Water Network Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Catch Basins	418	Quantity	Cost per Unit	\$1,847,581
Ditch Inlets	14	Quantity	User-Defined	\$150,503
Storm Mains	17,984	Length (m)	Cost per Unit	\$33,259,633
Storm Manholes	15	Quantity	Cost per Unit	\$161,253
Total			Cost per Unit	\$35,418,970

Figure 32 Storm Water Network Replacement Valuation



14.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 37 Storm Water Network Average EUL vs. Average Age

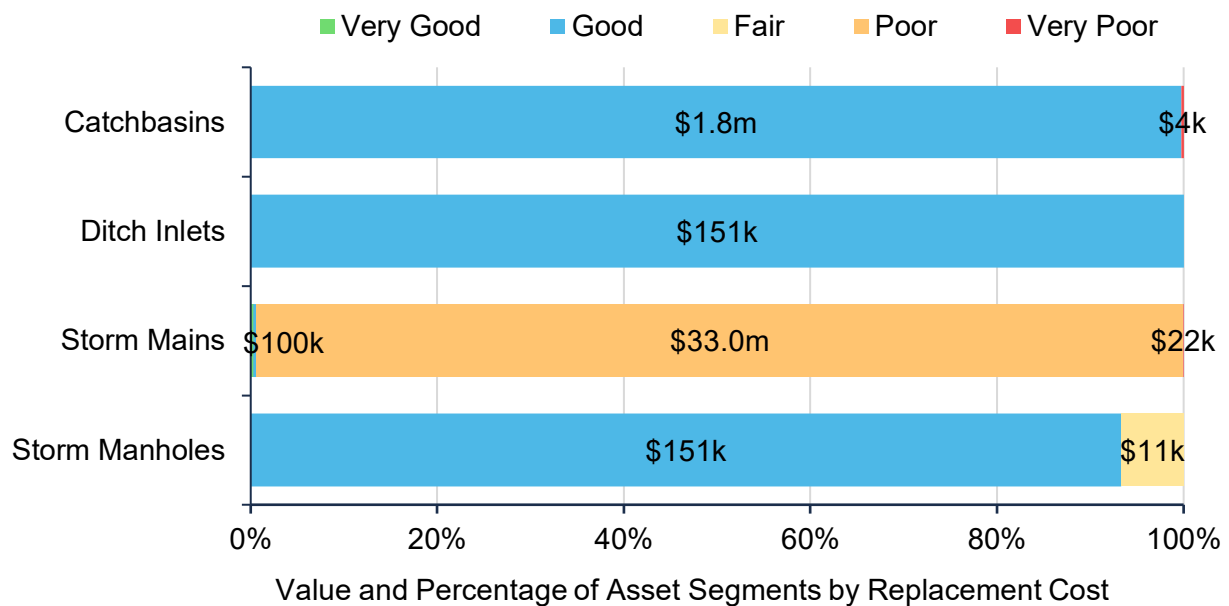
Segment	Average EUL	Average Age	Avg Remaining Life
Catch Basins	50.0	45.3	4.7
Ditch Inlets	30.0	46.0	-16.0
Storm Mains	75.0	45.8	29.2
Storm Manholes	100.0	46.0	54.0
All	255.0	183.1	71.9

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

14.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Figure 33 Storm Water Network Asset Condition



14.3.1 Current Approach to Condition Assessment

The storm water network is evaluated using pipe age, material, diameter, depth, known flooding or capacity issues, and targeted CCTV inspections of higher-risk mains, culverts, and outfalls. Data are translated into standardized condition ratings reflecting structural integrity and hydraulic performance, estimating remaining useful life and identifying assets that require rehabilitation or replacement

14.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for the storm water network.

Table 38 Lifecycle Management Strategy - Storm Water Network

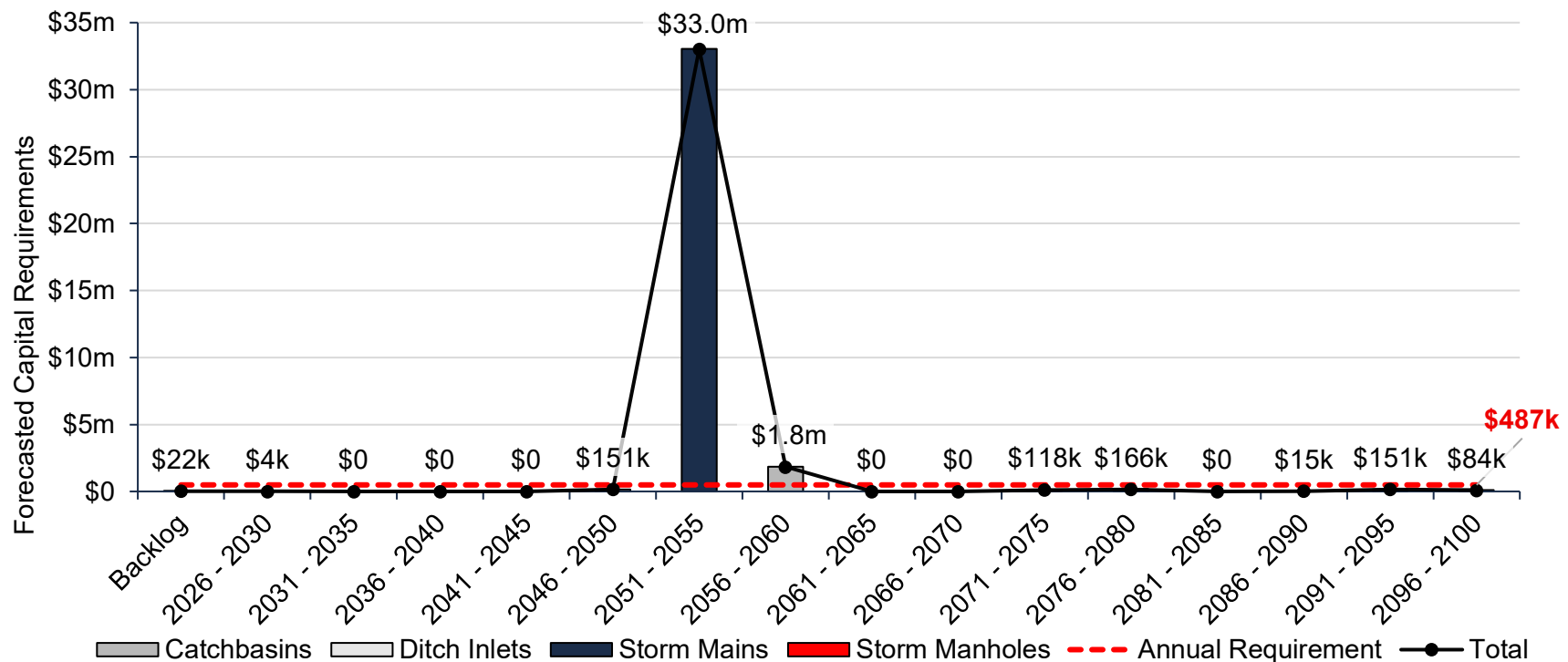
Activity Type	Description
Inspections	Recurring inspections focus on inlets, catch basins, manholes, mains, culverts, and outfalls, checking for cracks, joint separation, deformation, blockages, sediment buildup, surcharging, or erosion. Detailed CCTV or specialized inspections are performed in problem areas, with findings documented to track trends and prioritize high-risk locations.
Maintenance	Maintenance preserves conveyance capacity and protects downstream environments through cleaning catch basins, flushing sewers, removing sediment and debris, and repairing damaged lids, grates, and frames. Frequency is risk-based, with higher priority on critical trunk sewers, flood-prone areas, and historically problematic locations to minimize flooding and infrastructure damage.
Rehabilitation	Rehabilitation restores structural performance where deterioration, joint issues, or infiltration occur, but full replacement is not yet required. Techniques include cured-in-place pipe (CIPP) lining, slip lining, grouting, spot repairs, and lining of manholes or catch basins. Projects are prioritized using condition, risk, and potential impacts, often coordinated with road or other underground works to reduce disruption and optimize lifecycle costs.
Replacement	Replacement occurs when assets reach the end of their useful life, show advanced structural failure, or are undersized for current and projected runoff and cannot be economically rehabilitated. Replacement may involve open-cut or trenchless methods, upsizing, or realignment, following updated design standards and climate-informed capacity. Projects are sequenced in the capital plan based on condition, flood risk, criticality, and opportunities to bundle with other infrastructure works.

14.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's storm water network. This analysis was run until 2100 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$487 thousand for all storm water network assets. Forecasted requirements are based on replacement costs, asset age and available condition information. Please Note: The Township's asset registry currently records almost all stormwater assets with the same in-service date. This is causing a clustered and significant forecasted investment in 2051-2055. The Township recently acquired storm water condition assessments for a proportion of their network and will be updating their database with these details. Once complete, it is anticipated that the capital forecasts will be more evenly distributed over time.

Figure 34 Storm Water Network System-Generated Forecasted Capital Requirements



15 Buildings

The Township owns and maintains a range of municipal buildings that support service delivery and daily operations. These include three fire stations located in Alexandria, Apple Hill, and Maxville, as well as various recreation and community facilities.

Key facilities include the Glengarry Sports Palace, Maxville & District Sports Complex, Dunvegan Recreation Centre, Glen Robertson Community Centre, Dalkeith Community Centre, Apple Hill Community Centre, and the Island Park Community Building.

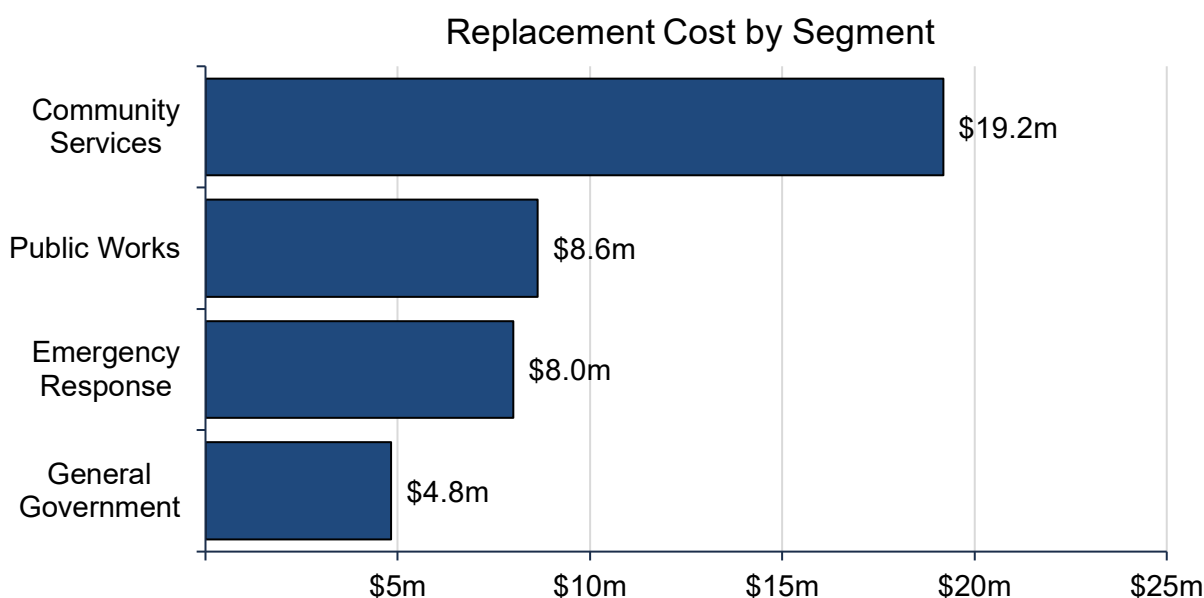
15.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's buildings inventory.

Table 39 Buildings Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Community Services	10	Quantity	User-Defined	\$19,185,751
Emergency Response	3	Quantity	User-Defined	\$8,000,000
General Government	3	Quantity	User-Defined	\$4,824,458
Public Works	7	Quantity	User-Defined	\$8,639,002
Total	23	Quantity	User-Defined	\$40,649,211

Figure 35 Buildings Replacement Valuation



15.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 40 Buildings Average EUL vs. Average Age

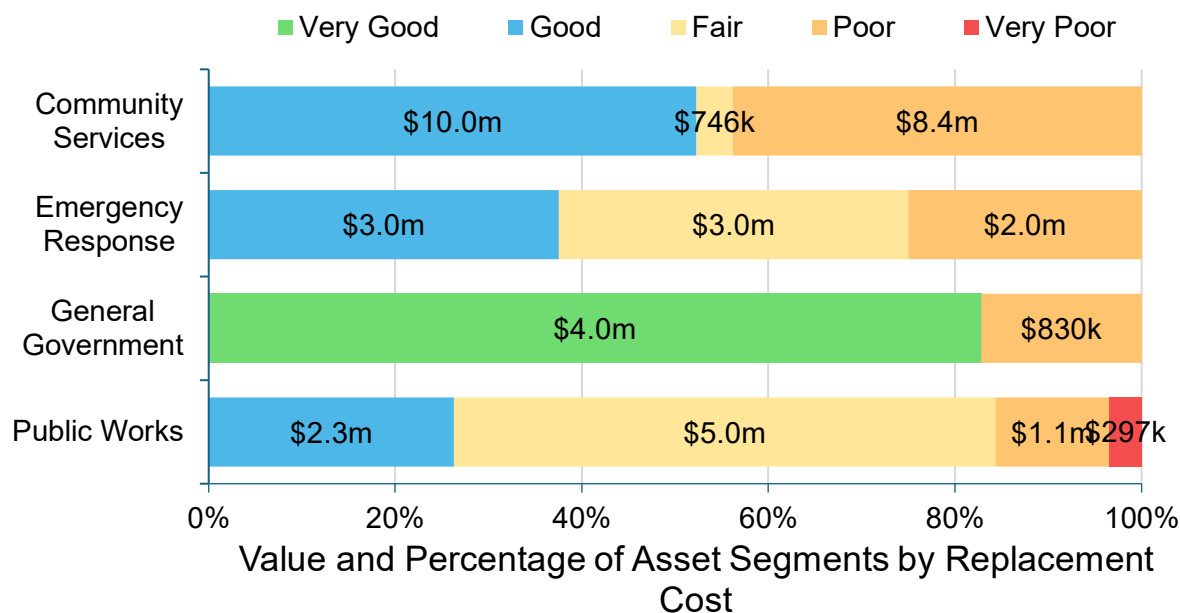
Segment	Average EUL	Average Age	Avg Remaining Life
Community Services	90.4	41.1	49.3
Emergency Response	75.0	42.5	32.5
General Government	99.0	10.0	89.0
Public Works	96.0	43.5	52.5
All	360.4	137.1	223.3

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

15.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost. For this report, building condition was assessed through a desktop-based estimation exercise using available asset data and staff input, as detailed condition assessment information was not available at the time of analysis

Figure 36 Buildings Asset Condition



15.3.1 Current Approach to Condition Assessment

Building Condition Assessments (BCAs) are completed on a defined cycle (generally every ten years for major facilities) and supplemented by scheduled visual reviews. BCAs are conducted by qualified third-party consultants in consultation with staff.

Assessments review structural, architectural, mechanical, electrical, envelopes, interior, site, life safety, accessibility, and code compliance elements. Maintenance history and recurring issues are considered. Each facility receives a standardized condition rating to identify deficiencies, estimate remaining useful life, and support maintenance planning, rehabilitation priorities, and long-term capital forecasting

15.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for municipal buildings.

Table 41 Lifecycle Management Strategy - Buildings

Activity Type	Description
Inspections	- Regular staff walkthroughs are completed to identify safety hazards, emerging issues, water ingress, system performance concerns, and code or accessibility non-compliance. - Specialized inspections (e.g., elevators, fire protection systems, boilers) are completed by qualified third parties where required. Findings are documented in the asset register or maintenance management system to track trends and inform planning.
Maintenance	- Maintenance includes routine, preventative, and corrective activities to preserve functionality, ensure safety, and extend asset life. - Activities include servicing HVAC, plumbing, electrical, and life safety systems, roof and envelope repairs, seasonal system start-ups/shutdowns, and timely repair of minor deficiencies. Work is scheduled based on manufacturer recommendations, regulatory requirements, and inspection results, and is documented to support lifecycle management and cost control.
Rehabilitation & Replacement	- Rehabilitation involves renewal or upgrade of major components when deterioration exceeds routine maintenance, but full replacement is not warranted. - Typical projects include roof replacements, HVAC modernization, major mechanical/electrical upgrades, structural repairs, interior refurbishments, and accessibility or code improvements. - Projects are prioritized using condition data, lifecycle cost analysis, risk, service demand, and operational impacts, and may be grouped to reduce disruption and optimize costs.

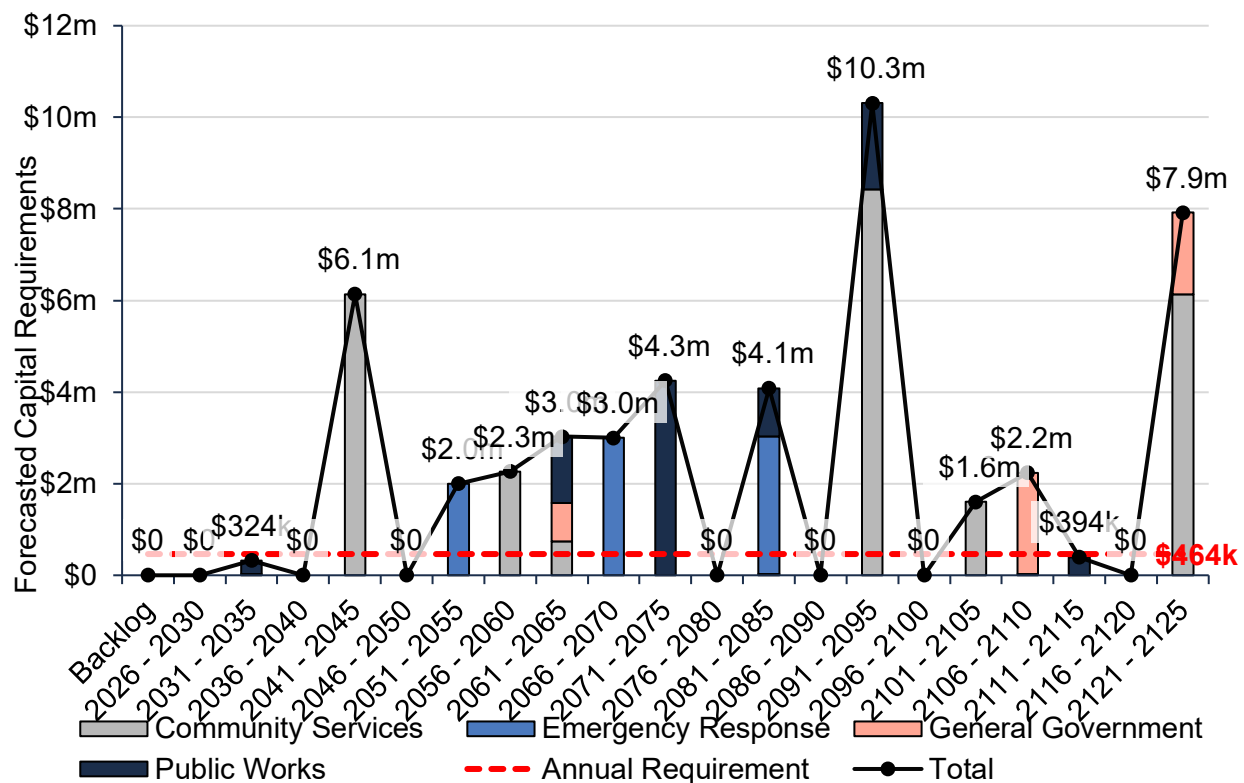
Activity Type	Description
	- Replacement is considered when a facility reaches the end of its useful life, is functionally obsolete, or when rehabilitation is no longer cost-effective. - Decisions are based on condition assessments, maintenance history, lifecycle cost analysis, service needs, regulatory requirements, and strategic priorities. Approved projects are incorporated into the long-term capital plan and establish a new service life aligned with current standards.

15.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's municipal buildings. This analysis was run until 2125 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$538 thousand for all building assets. Forecasted requirements are based on replacement costs, asset age and available condition information

Figure 37 Buildings System-Generated Forecasted Capital Requirements



16 Land Improvements

The Township owns and maintains a diverse range of land improvements that support recreation, municipal operations, and community services across its facilities and public spaces. These include outdoor structures such as gazebos; park amenities including soccer fields, tennis courts, basketball courts, skateboard park, splash pad, playground, and paved pathways; as well as play structures and playground equipment located throughout various community sites.

Additional site features include parking lots, signage, fencing, lighting, benches, and decorative installations, along with operational assets such as fire wells, monitoring wells, and drainage systems. Together, these improvements enhance accessibility, safety, functionality, and the overall use and enjoyment of the Township.

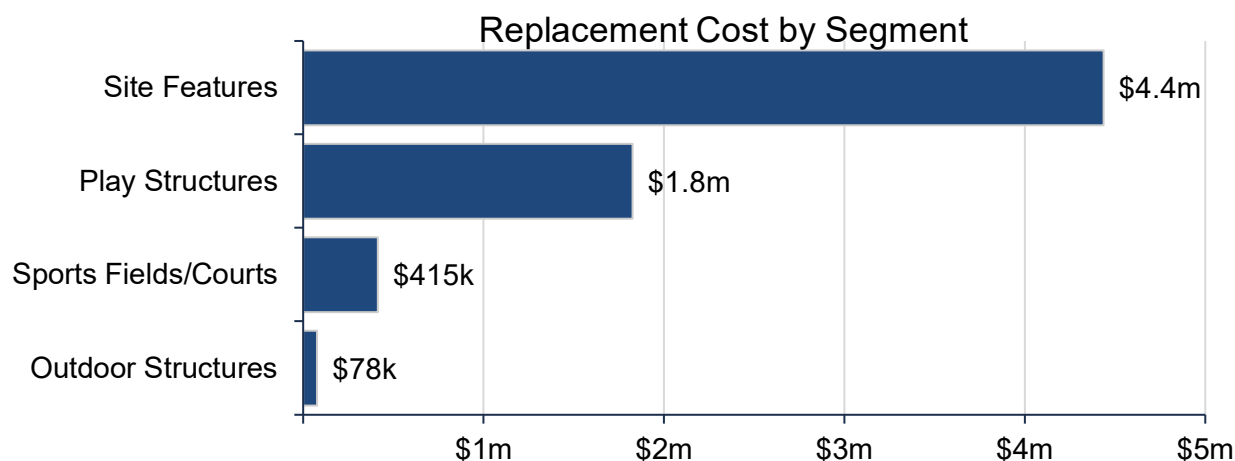
16.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's land improvements inventory.

Table 42 Land Improvements Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Outdoor Structures	3	Quantity	User-Defined	\$77,994
Play Structures	11	Quantity	User-Defined	\$1,826,503
Site Features	47	Quantity	User-Defined	\$4,436,659
Sports Fields/Courts	3	Quantity	User-Defined	\$415,087
Total	64	Quantity	User-Defined	\$6,756,243

Figure 38 Land Improvements Replacement Valuation



16.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 43 Land Improvements Average EUL vs. Average Age

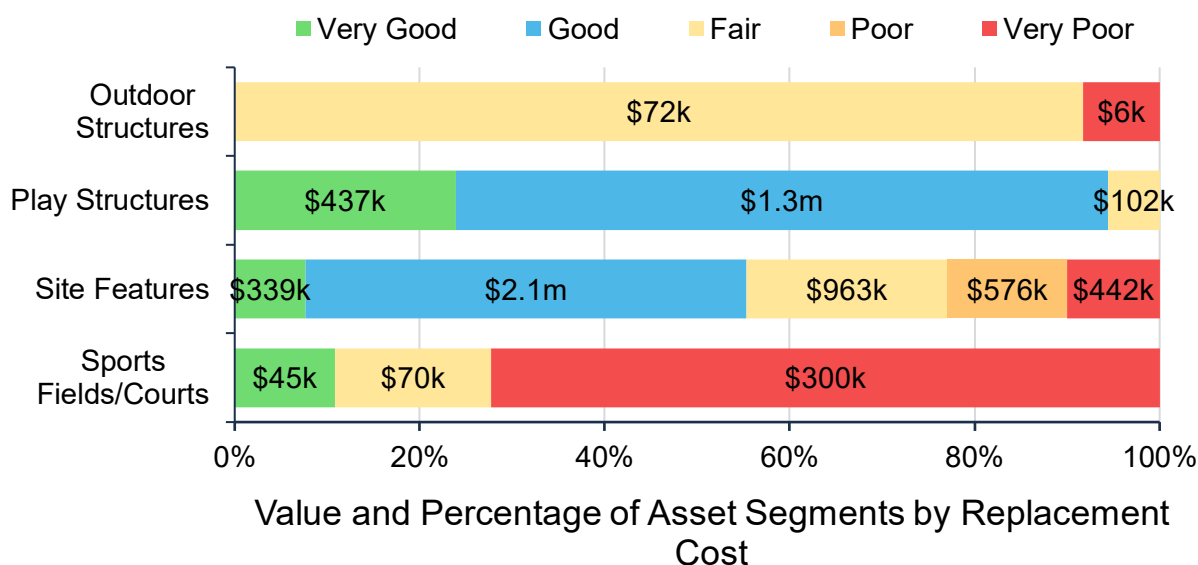
Segment	Average EUL	Average Age	Avg Remaining Life
Outdoor Structures	15.1	26.7	-11.6
Play Structures	15.0	17.5	-2.5
Site Features	30.9	18.1	12.8
Sports Fields/Courts	20.8	34.9	-14.1
All	81.8	97.2	-15.4

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

16.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost. For this report, land improvement conditions were assessed through a desktop-based estimation exercise using available asset data and staff input, as detailed condition assessment information was not available at the time of analysis

Figure 39 Land Improvements Asset Condition



16.3.1 Current Approach to Condition Assessment

Land improvement assets are reviewed internally by trained staff, with third-party experts engaged as needed. Assessments evaluate physical condition, safety, functionality, and regulatory compliance for assets such as playgrounds, splash pads, sports fields and courts, pathways, and site amenities. Findings inform maintenance priorities, rehabilitation planning, risk management, and long-term capital forecasting

16.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for land improvement assets.

Table 44 Land Improvements Lifecycle Management Strategy

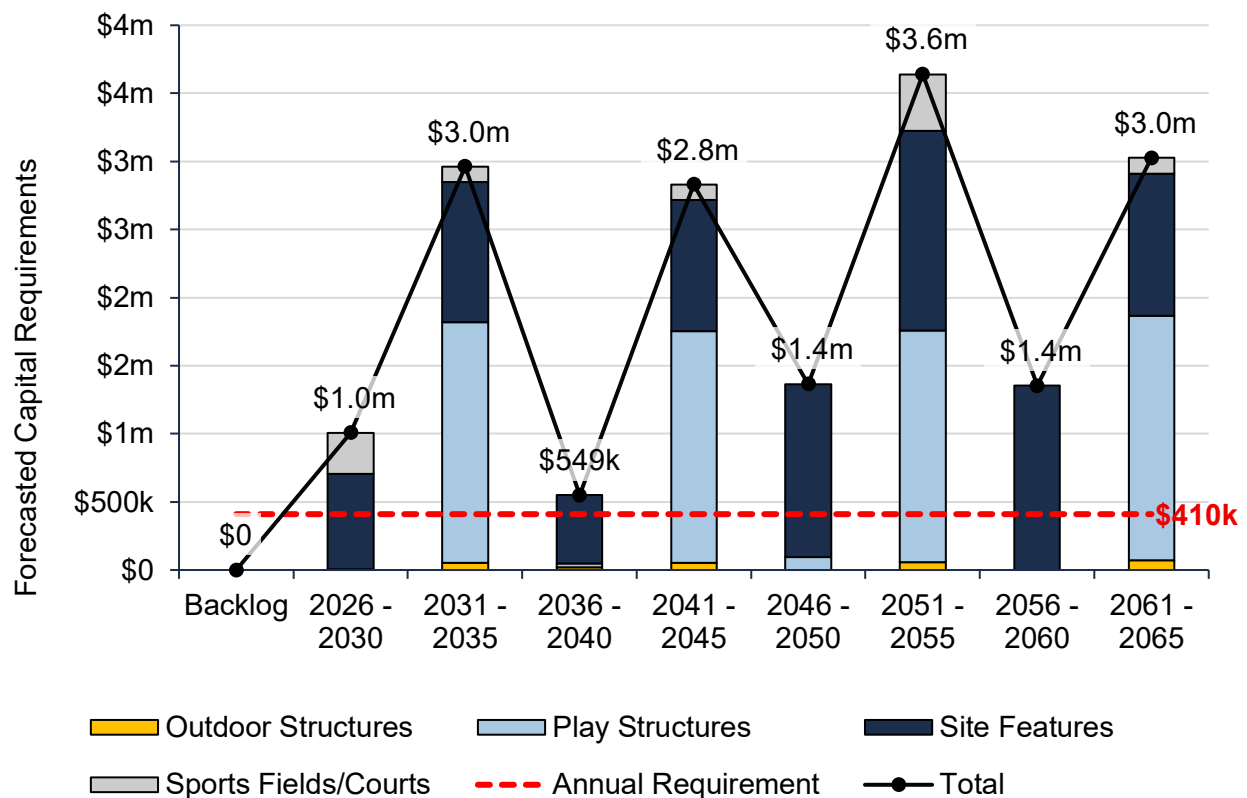
Activity Type	Description
Inspections	Routine inspections are conducted to identify hazards, wear, vandalism, and performance issues. Frequency varies by asset type, usage intensity, season, and risk profile. Playgrounds and splash pads are inspected throughout the operating season, while sports fields and courts are checked for surface condition, drainage, line markings, and ancillary equipment. Inspection results are documented and deficiencies prioritized for timely corrective action.
Maintenance	Preventative, routine, and corrective maintenance preserves safety, usability, and appearance. Activities include turf management, surface grooming, seasonal preparation, and repair of hazards or damage identified during inspections or through public reporting. Priorities are based on public safety, asset condition, usage, and service impact.
Rehabilitation & Replacement	Rehabilitation restores or upgrades assets when maintenance alone is insufficient. Typical projects include playground replacements, splash pad mechanical upgrades, field re-grading, resurfacing, drainage improvements, and accessibility enhancements. Decisions are guided by condition assessments, cost, safety, service demand, and opportunities for sustainability, climate resilience, and inclusive design. Replacement occurs when assets reach end-of-life or no longer meet community needs. Decisions consider condition, lifecycle cost, usage, and strategic priorities. Opportunities to redesign, modernize, or consolidate amenities are evaluated. New or replacement assets are designed to meet current standards, enhance user experience, and support long-term operational sustainability, coordinated with growth forecasts and funding strategies.

16.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's land improvements. This analysis was run until 2065 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$410 thousand for all land improvements. Forecasted requirements are based on replacement costs, asset age and available condition information

Figure 40 Land Improvements System-Generated Forecasted Capital Requirements



17 Machinery & Equipment

The Township owns and maintains a broad range of machinery and equipment that supports municipal operations, recreation facilities, emergency response, and public works activities. These assets include HVAC systems, compressors, chillers, generators, refrigeration and ice-making equipment, maintenance tools, playground and park equipment, communications systems, and specialized operational equipment used across Township facilities.

In addition, the portfolio includes emergency response equipment such as SCBA systems, defibrillators, thermal imaging cameras, extrication tools, radios, and fire training assets. Together, these assets support safe, efficient, and reliable delivery of Township services.

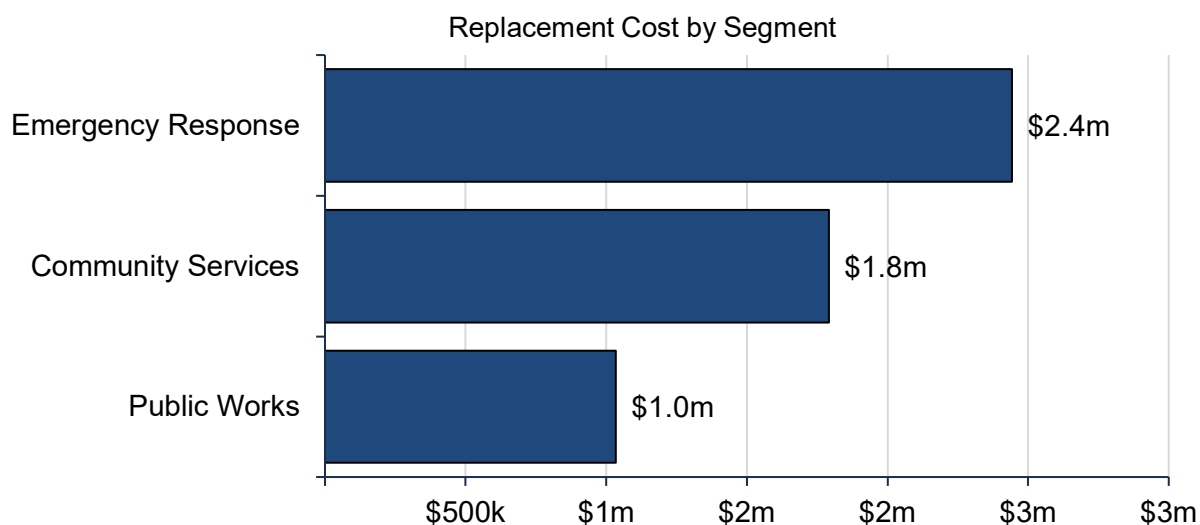
17.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's machinery & equipment inventory.

Table 45 Machinery & Equipment Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Community Services	34	Quantity	User-Defined	\$1,791,924
Emergency Response	28	Quantity	User-Defined	\$2,443,600
Public Works	39	Quantity	User-Defined	\$1,034,974
Total	101	Quantity	User-Defined	\$5,270,498

Figure 41 Machinery & Equipment Replacement Valuation



17.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 46 Machinery & Equipment Average EUL vs. Average Age

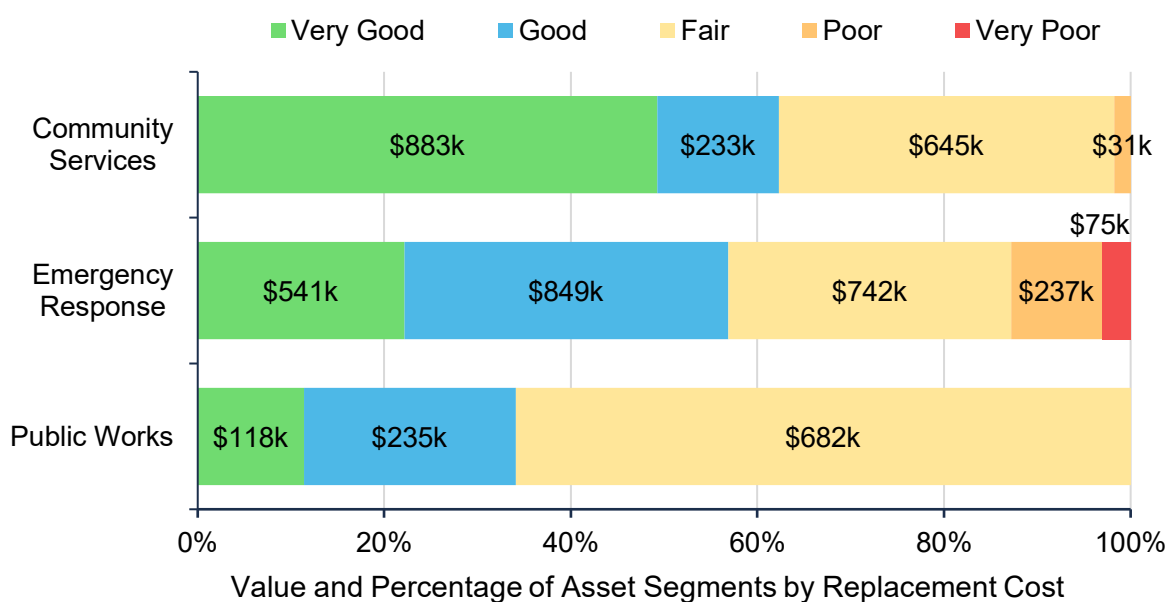
Segment	Average EUL	Average Age	Avg Remaining Life
Community Services	14.7	8.3	6.4
Emergency Response	12.3	11.4	0.9
Public Works	15.7	13.0	2.7
All	42.7	32.6	10.1

Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

17.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost. For this report, machinery condition was assessed through a desktop-based estimation exercise using available asset data and staff input, as detailed condition assessment information was not available at the time of analysis

Figure 42 Machinery & Equipment Asset Condition



17.3.1 Current Approach to Condition Assessment

Condition assessments evaluate the physical condition, operational reliability, safety, and remaining useful life of machinery and equipment. Assessments are based on age, accumulated operating hours, maintenance and repair history, downtime trends, and average repair cost per operating hour. Assets are assigned standardized condition ratings (e.g., Good, Fair, Poor) by comparing age and usage against expected service lives and reviewing cost and performance trends. This information supports lifecycle planning, risk management, and long-term capital forecasting

17.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for machinery and equipment assets.

Table 47 Machinery & Equipment Lifecycle Management Strategy

Activity Type	Description
Inspection	Inspections ensure equipment remains safe, reliable, and fit for service. Operator pre- and post-use checks are supported by scheduled, hours-based detailed inspections by maintenance staff and seasonal readiness reviews where applicable. Functional testing, calibration, and inspection of attachments and safety components are completed in accordance with manufacturer guidelines, with qualified third-party inspections undertaken where required. Findings are documented in the asset or fleet management system and used to guide maintenance planning and replacement forecasting.
Maintenance	Maintenance includes routine, preventative, and corrective activities to preserve performance and extend asset life. Programs are primarily hours-based and follow manufacturer recommendations, adjusted for operating conditions such as dust, moisture, and winter use. Typical activities include lubrication, fluid and filter changes, calibration and alignment, safety checks, corrosion control, and replacement of wear components. Work orders, costs, and downtime are tracked for each unit, with increasing unplanned repairs or rising cost per operating hour prompting review of maintenance intervals and end-of-life planning.
Rehabilitation & Replacement	Rehabilitation is undertaken when restoring performance and extending service life is more cost-effective than replacement. This may include engine, hydraulic, drivetrain, or motor rebuilds, electrical system repairs, replacement of major components, and structural or corrosion repairs. Rehabilitation decisions are based on condition, utilization, service risk, performance history, and lifecycle cost analysis. Replacement occurs when machinery and equipment reach the end of their useful life due to age, accumulated operating hours, escalating repair costs, declining reliability, parts obsolescence, or inability to meet

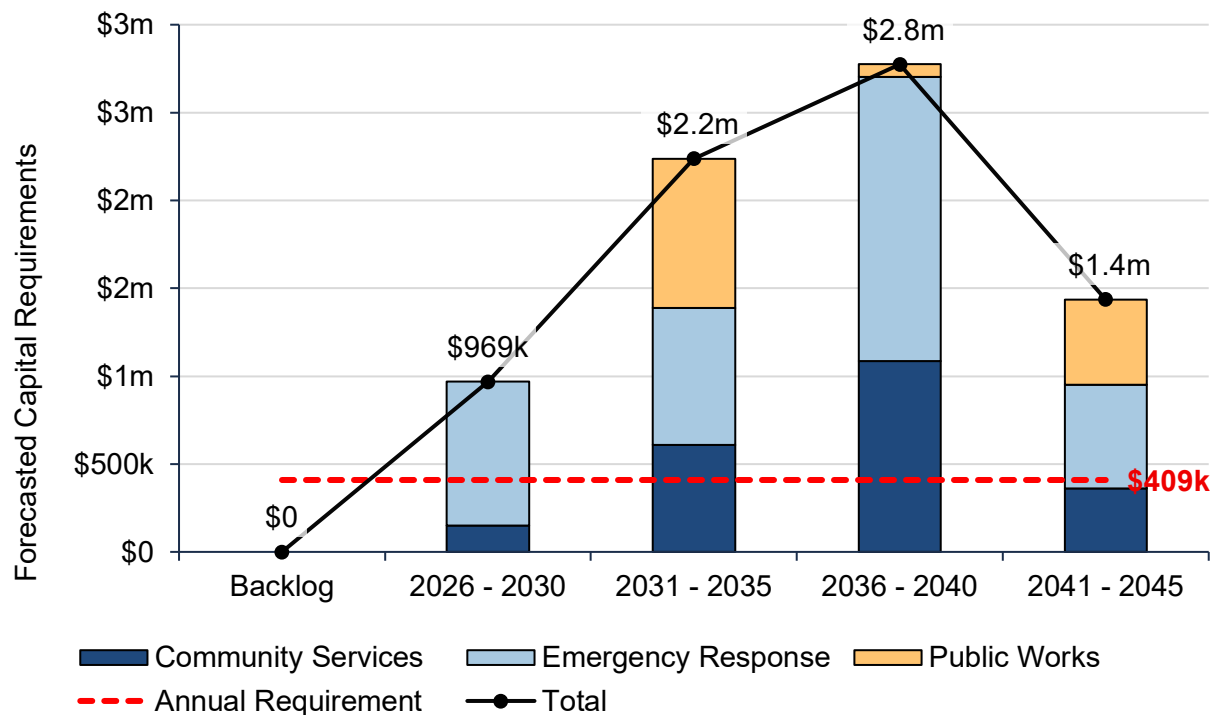
Activity Type	Description
	operational or safety requirements. When total cost per operating hour becomes unfavourable compared to new equipment, assets are scheduled for retirement and replacement within the capital plan. Replacement decisions are guided by lifecycle costing, utilization, service risk, and operational impacts to maintain safe and reliable service delivery.

17.5 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's machinery & equipment assets. This analysis was run until 2045 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$409 thousand for all water network assets. Forecasted requirements are based on replacement costs, asset age and available condition information

Figure 43 Machinery & Equipment System-Generated Forecasted Capital Requirements



18 Vehicles

The Township maintains a diverse fleet of vehicles that support administrative services, community operations, emergency response, and public works activities. The fleet includes light-duty pickup trucks, vans, utility vehicles, trailers, and specialized equipment such as loaders, graders, backhoes, tandem trucks, and other heavy equipment used for infrastructure maintenance and operations.

The emergency response fleet includes fire apparatus, rescue units, tanker trucks, support vehicles, and specialized rescue equipment, while public works vehicles support road maintenance, snow clearing, waste management, and construction activities.



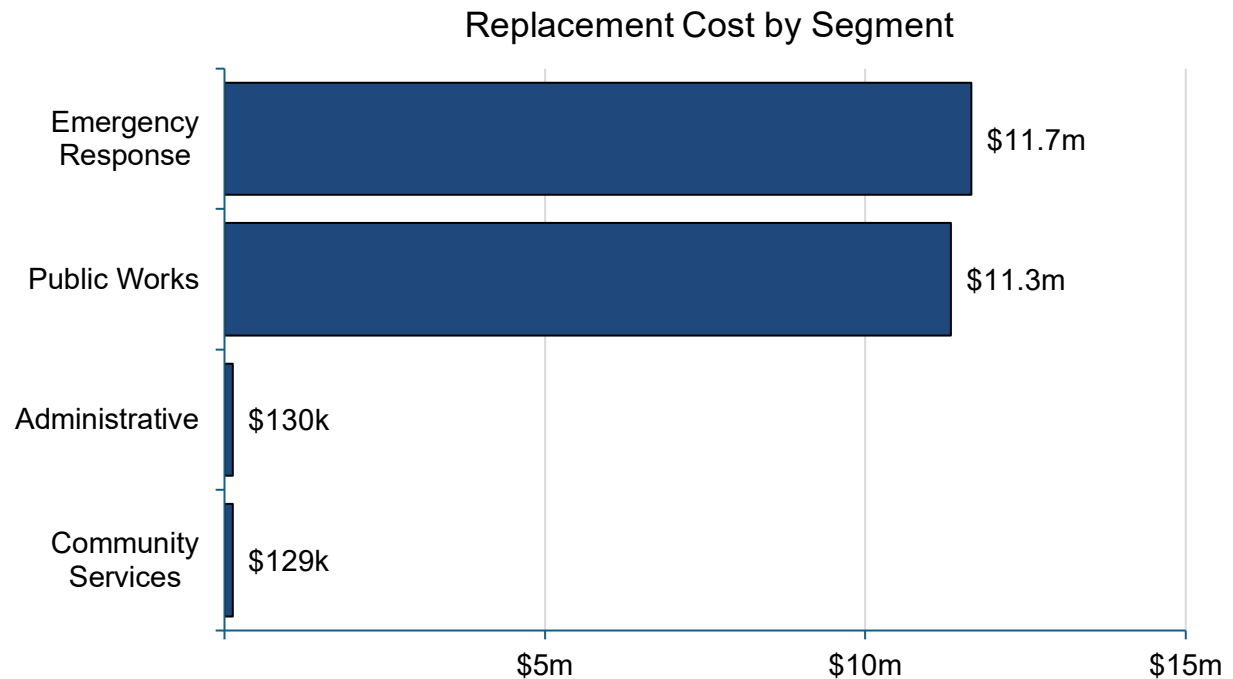
18.1 Asset Inventory and Valuation

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's fleet inventory.

Table 48 Vehicles Inventory and Replacement Cost

Segment	Quantity	Unit of Measure	Primary Replacement Cost Method	Replacement Cost
Administrative	2	Quantity	User-Defined	\$130,000
Community Services	4	Quantity	User-Defined	\$129,450
Emergency Response	18	Quantity	User-Defined	\$11,655,000
Public Works	43	Quantity	User-Defined	\$11,338,814
Total	67	Quantity	User-Defined	\$23,253,264

Figure 44 Vehicles Replacement Valuation



18.2 Asset Age Distribution

The table below identifies the average age and the estimated useful life for each asset segment, weighted by their replacement value.

Table 49 Vehicles Average EUL vs. Average Age

Segment	Average EUL	Average Age	Avg Remaining Life
Administrative	15.0	7.0	8.0
Community Services	10.8	10.3	0.4
Emergency Response	16.0	10.2	5.8
Public Works	16.0	11.2	4.8
All	57.8	38.8	19.0

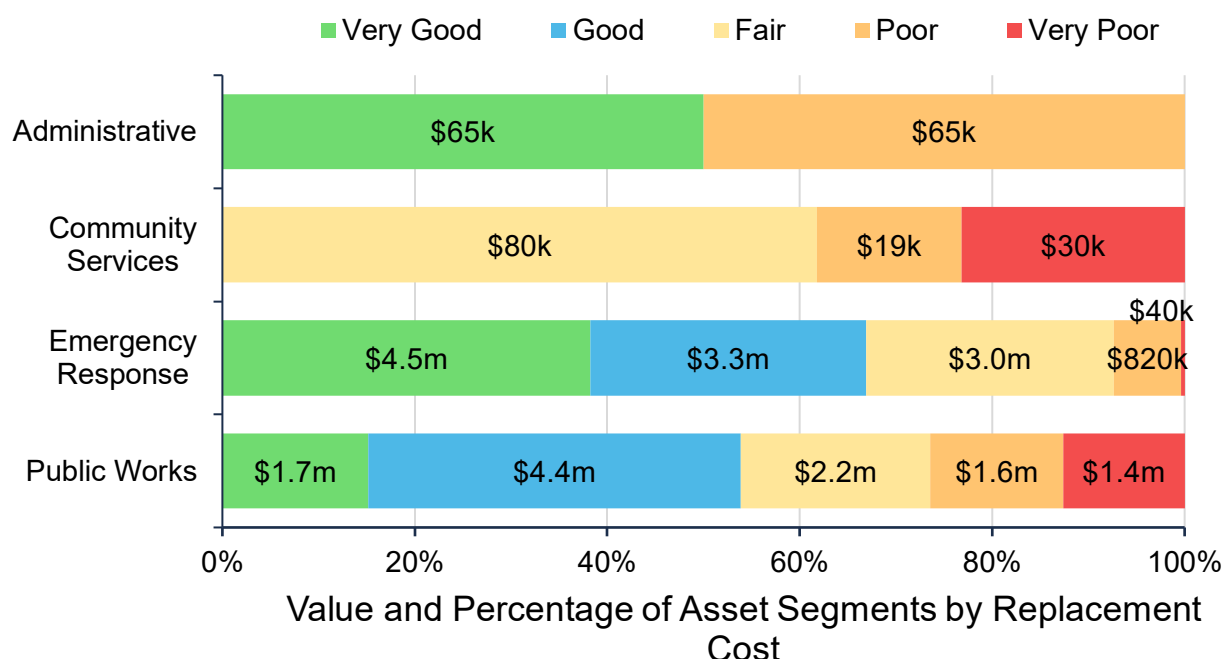
Each asset's estimated useful life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

18.3 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value

based on replacement cost. For this report, vehicle condition was assessed through a desktop-based estimation exercise using available asset data and staff input, as detailed condition assessment information was not available at the time of analysis.

Figure 45 Vehicles Asset Condition



18.3.1 Current Approach to Condition Assessment

Vehicle condition is evaluated using age, cumulative mileage or hours, fuel consumption trends, maintenance and repair history, inspections, and operational performance. Units are assigned standardized condition categories based on whether age, usage, fuel efficiency, and repair costs are within expected ranges. Assessments support risk management, prioritize rehabilitation or replacement, reduce downtime, and guide long-term capital planning. Fire apparatus also follow NFPA and regulatory inspection requirements and the Fire Underwriters Survey service schedule.

18.4 Lifecycle Management Strategy

The table below outlines North Glengarry's current lifecycle management strategy for municipal vehicles.

Table 50 Vehicles Lifecycle Management Strategy

Activity Type	Description
Inspection	Vehicles undergo routine operator pre- and post-trip checks supported by periodic mechanic inspections. Visual, mechanical, safety, and performance evaluations identify defects, wear, corrosion, leaks, or other issues. Inspection findings are recorded against each unit's age, mileage,

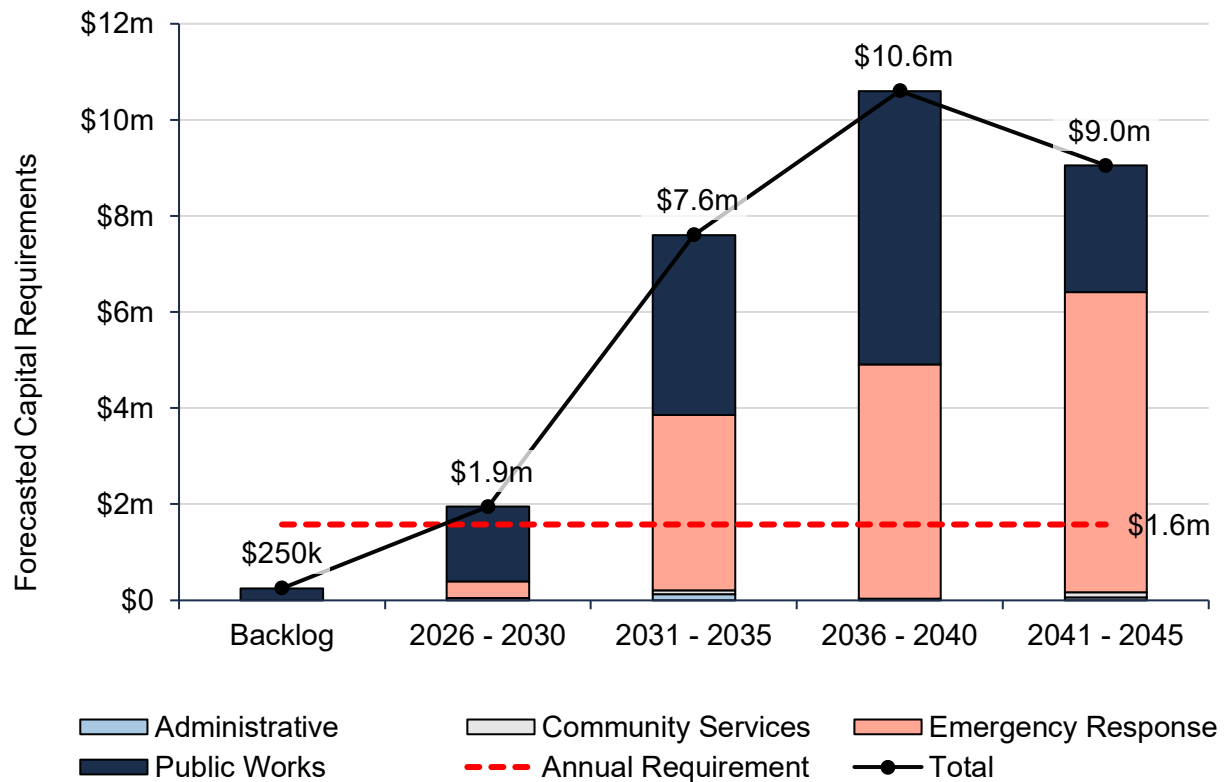
Activity Type	Description
	hours, and repair history to inform maintenance scheduling, rehabilitation decisions, and replacement planning.
Maintenance	Routine and preventative maintenance is performed following manufacturer guidelines and operating conditions. Services include oil and fluid changes, filter replacements, lubrication, brake servicing, tire rotations, calibration, safety system checks, and repairs identified during inspections. Fuel use and repair-cost trends are monitored to detect emerging condition issues and adjust maintenance schedules as needed.
Rehabilitation	Rehabilitation is applied selectively when routine maintenance cannot fully restore performance, but full replacement is not yet warranted. Activities may include engine, transmission, hydraulic, or major mechanical overhauls, structural or body repairs, and system upgrades. Decisions are based on condition assessments, service criticality, repair history, and lifecycle cost analysis, aiming to extend useful life cost-effectively.
Replacement	Vehicles are replaced when age, mileage, operating costs, or declining reliability indicate end-of-life, or when maintenance is no longer cost-effective. Replacement decisions consider fuel efficiency, repair costs, operational risk, and regulatory requirements. Fire apparatus are replaced according to service schedules to maintain safety, reliability, and fleet capability, with timing incorporated into multi-year capital forecasts to minimize disruption and lifecycle cost volatility.

18.4.1 Forecasted Capital Requirements

The figure below illustrates the cyclical short-, medium- and long-term infrastructure rehabilitation and replacement requirements for the Township's vehicles. This analysis was run until 2045 to capture at least one iteration of replacement for the longest-lived asset in the asset register.

The Township's average annual requirements (red dotted line) total \$1.6 million for all municipal vehicles. Forecasted requirements are based on replacement costs, asset age and available condition information

Figure 46 Vehicles System-Generated Forecasted Capital Requirements



19 Risk Rating Criteria

Probability of Failure

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
Asphalt & Surface Treated Roads	Economic (60%)	Condition	≥ 20%	5 – Very Likely
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1- Rare
	Functional (40%)	Service Life Remaining (%)	≥ 20%	5 – Very Likely
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1- Rare
All other Road Assets	Economic (60%)	Condition	> 20%	5 – Very Likely
			21-40%	4 - Likely
			41-60%	3 - Possible

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
All other Road Assets	Economic (60%)	Condition	61-79%	2 - Unlikely
			≤ 80%	1- Rare
	Functional (40%)	Service Life Remaining	> 20%	5 – Very Likely
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1- Rare
			< 20%	5 – Very Likely
	Performance (60%)	Condition	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			> 80%	1- Rare
			< 20%	5 – Very Likely
Bridges & Culverts	Operational (40%)	Service Life Remaining	21-40%	4 - Likely
			41-60%	3 - Possible

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
Bridges & Culverts	Operational (40%)	Service Life Remaining	61-79%	2 - Unlikely
			> 80%	1- Rare
			< 20%	5 – Very Likely
	Performance (60%)	Condition	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			> 80%	1- Rare
			< 20%	5 – Very Likely
	Functional (20%)	Service Life Remaining	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			> 80%	1- Rare
Water Mains	Operational (20%)	Pipe Material	Asbestos Cement	5 – Very Likely
			Clay, Steel	4 - Likely
			Ductile Iron, Copper,	3 - Possible

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
Water Mains	Operational (20%)	Pipe Material	PES	2 - Unlikely
			PVC, PVD, PX, HDPE	1- Rare
			≥ 20%	5 - Almost Certain
	Performance (60%)	Asset Condition	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare
			≥ 20%	5 - Almost Certain
	Sanitary Mains	Service Life Remaining (%)	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare
			Asbestos Cement, Clay	5 - Almost Certain
	Operational (20%)	Pipe Material	Steel, Cast Iron, Cement	4 - Likely
			Concrete	3 - Possible

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
Sanitary Mains			Asbestos Cement/Liner, Concrete/Liner, Plastic	2 - Unlikely
			PVC	1 - Rare
All other Sanitary Assets	Performance (60%)	Asset Condition	> 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare
	Functional (20%)	Service Life Remaining (%)	> 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare
Storm Mains	Performance (60%)	Asset Condition	≤ 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
Storm Mains	Performance (60%)	Asset Condition	61-79%	2 - Unlikely
			≥ 80%	1 - Rare
			≤ 20%	5 - Almost Certain
	Functional (20%)	Service Life Remaining (%)	21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≥ 80%	1 - Rare
			Concrete	3 - Possible
	Operational (20%)	Pipe Material	PVC	2 - Unlikely
			SDR	2 - Unlikely
All other Storm Network Assets	Performance (60%)	Asset Condition	≤ 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≥ 80%	1 - Rare

Asset Category	Risk Classification	Risk Criteria	Value/Range	Probability of Failure Score
All other Storm Network Assets	Functional (20%)	Service Life Remaining (%)	≤ 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≥ 80%	1 - Rare
Buildings, Machinery and Equipment, Vehicles, Land Improvements	Performance (60%)	Asset Condition	≥ 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare
	Functional (40%)	Service Life Remaining (%)	≥ 20%	5 - Almost Certain
			21-40%	4 - Likely
			41-60%	3 - Possible
			61-79%	2 - Unlikely
			≤ 80%	1 - Rare

Consequence of Failure

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Asphalt & Surface Treated Roads	Economic (70%)	Replacement Cost (\$)	<5,000,000	5 – Severe
			<1,000,000	4 – Major
			<500,000	3 - Moderate
			<50,000	2 – Minor
			<25,001	1- Insignificant
	Operational (10%)	Service Class	3	5 – Severe
			4	4 – Major
			5	3 - Moderate
			6	2 – Minor
	Social (10%)	AADT - 50%	≥1000	5 – Severe
			600	4 – Major
			400	3 - Moderate
			200	2 – Minor
			<50	1- Insignificant

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Asphalt & Surface Treated Roads		Design Class (50%)	LCI	5 – Severe
			C/R	4 – Major
			500	4 – Major
			L/R	3 - Moderate
			400	2 – Minor
			300	2 – Minor
			200	1- Insignificant
	Health & Safety (10%)	Speed Limit	≥80	5 – Severe
			70-79	4 – Major
			60-69	3 - Moderate
			41-59	2 – Minor
			≤40	1- Insignificant
All other Road Assets	Financial (100%)	Replacement Cost	<5,000,000	5 – Severe
			<1,000,000	4 – Major

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
All other Road Assets	Financial (100%)	Replacement Cost (\$)	<500,000	3 - Moderate
			<50,000	2 – Minor
			<15,001	1- Insignificant
Bridges & Culverts	Financial (100%)	Replacement Cost (\$)	<5,000,000	5 – Severe
			<1,000,000	4 – Major
			<500,000	3 - Moderate
			<50,000	2 – Minor
			<15,001	1- Insignificant
			<5,000,000	5 – Severe
Water Mains	Financial (80%)	Replacement Cost (\$)	<1,000,000	4 – Major
			<500,000	3 - Moderate
			<150,000	2 – Minor
			<5,001	1- Insignificant
	Health & Safety (10%)	Pipe Diameter	≥ 300 mm	5 – Severe

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Water Mains	Health & Safety (10%)	Pipe Diameter	151 – 300 mm	4 – Major
			76 – 150 mm	3 - Moderate
			26 – 75 mm	2 – Minor
			≤ 25 mm	1- Insignificant
	Environmental (10%)	Feature Type	Distribution Main	5 – Severe
			Hydrant Lead	5 – Severe
			Water Service	3 - Moderate
			WTP Intake	3 - Moderate
All other Water Network Assets	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 – Severe
			<1,000,000	4 – Major
			<500,000	3 - Moderate
			<150,000	2 – Minor
			<5,001	1- Insignificant
Sanitary Mains	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 – Severe

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Sanitary Mains	Financial (80%)	Replacement Cost (\$)	<1,000,000	4 – Major
			<500,000	3 - Moderate
			<10,000	2 – Minor
			<25,001	1- Insignificant
	Health & Safety (10%)	Pipe Diameter	≥ 450 mm	5 – Severe
			301 – 450 mm	4 – Major
			201 – 300 mm	3 - Moderate
			101 – 200 mm	2 – Minor
			≤ 100 mm	1- Insignificant
	Environmental (10%)	Feature Type	Distribution Main	5 – Severe
			Hydrant Lead	5 – Severe
			Water Service	3 - Moderate
			WTP Intake	3 - Moderate
All Other Sanitary Network Assets	Financial	Replacement Cost (\$)	<5,000,000	5 - Severe

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
All Other Sanitary Network Assets	Financial	Replacement Cost (\$)	<1,000,000	4 - Major
			<500,000	3 - Moderate
			<50,000	2 - Minor
			<25,001	1- Insignificant
Storm Mains	Financial 80%	Replacement Cost (\$)	<5,000,000	5 - Severe
			<1,000,000	4 - Major
			<500,000	3 - Moderate
			<150,000	2 - Minor
			<5,001	1 - Insignificant
	Health & Safety (10%)	Stormwater Line Type	Storm Water Main	3 - Moderate
			Storm Water Branch	3 - Moderate
			Storm Water Service	2 - Minor
			Catch Basin Lead	2 - Minor
	Environmental (10%)	Diameter	≥ 600 mm	5 - Severe

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Storm Mains	Environmental (10%)	Diameter	451 - 600 mm	4 - Major
			351 - 450 mm	3 - Moderate
			251 - 350 mm	2 - Minor
			≤ 250 mm	1 - Insignificant
All Other Storm Network Assets	Financial (100%)	Replacement Cost (\$)	<5,000,000	5 - Severe
			<1,000,000	4 - Major
			<500,000	3 - Moderate
			<150,000	2 - Minor
			<25,001	1 - Insignificant
Buildings	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 - Severe
			<1,000,000	4 - Major
			<500,000	3 - Moderate
			<50,000	2 - Minor
			<25,001	1 - Insignificant

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Buildings	Operational (20%)	Segment	Emergency Response	5 - Severe
			Public Works & Operations	4 - Major
			Community Services	3 - Moderate
			Administrative	2 - Minor
Machinery & Equipment	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 - Severe
			<1,000,000	4 - Major
			<500,000	3 - Moderate
			<50,000	2 - Minor
			<25,001	1 - Insignificant
	Operational (20%)	Segment	Emergency Response	5 - Severe
			Public Works & Operations	3 - Moderate
			Community Services	2 - Minor
Vehicles	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 - Severe
			<600,000	4 - Major

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Vehicles	Financial (80%)	Replacement Cost (\$)	<100,000	3 - Moderate
			<50,000	2 - Minor
			<15,001	1 - Insignificant
	Operational (20%)	Segment	Emergency Response	5 - Severe
			Public Works & Operations	3 - Moderate
			Community Services	2 - Minor
			Administrative	2 - Minor
Land Improvements	Financial (80%)	Replacement Cost (\$)	<5,000,000	5 - Severe
			<1,000,000	4 - Major
			<500,000	3 - Moderate
			<50,000	2 - Minor
			<25,001	1 - Insignificant
	Operational (20%)	Segment	Play Structures	4 - Major
			Outdoor Structures	2 - Minor

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Land Improvements	Operational (20%)	Segment	Sports Fields/Courts	2 - Minor
			Site Features	2 - Minor

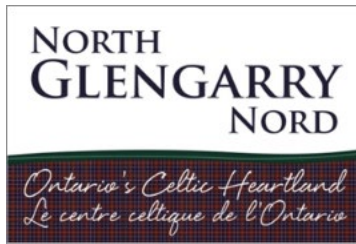
20 Forecasted Capital Investment Requirements

The following table summarizes the total capital investment requirement forecasted between 2027 to 2036. It is noted that in some years there may be more requirements than funding available, even if the recommended capital increases are applied. In these incidences it is recommended that the Township apply a risk-based prioritization model for investment and consider alternative lifecycle strategies such as rehabilitation instead of replacement. Rehabilitations often provide more economical solutions than replacement while still providing enhancements. Additionally, the Township may have opportunity to reallocate funding allocations from categories with lower requirements in a particular year to categories with higher requirements in the same particular year.

Table 51: Forecasted Capital Investment 10 Year Requirements

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Road Network										
Capital Investments Forecasted (\$)	22,640K	4,004K	3,157K	2,545K	22K	1,608K	2,409K	2,693K	3,748K	1,240K
Bridges and Culverts										
Capital Investments Forecasted (\$)	1,051K	399K	444K	256K	699K	599K	1,161K	534K	268K	1,051K
Stormwater Network										
Capital Investments Forecasted (\$)	0K	0K	0K	4K	0K	0K	0K	0K	0K	0K
Buildings										

Capital Investments Forecasted (\$)	0K	0K	0K	0K	27K	0K	0K	0K	297K	0K
Land Improvements										
Capital Investments Forecasted (\$)	606K	25K	299K	45K	167K	1,443K	560K	782K	10K	0K
Machinery & Equipment										
Capital Investments Forecasted (\$)	1K	18K	45K	830K	546K	153K	624K	454K	461K	84K
Vehicles										
Capital Investments Forecasted (\$)	190K	245K	1,144K	250K	5,235K	1,495K	325K	350K	200K	100K
Water Network										
Capital Investments Forecasted (\$)	1,250K	0K	65K	155K	105K	115K	65K	35K	694K	0K
Wastewater Network										
Capital Investments Forecasted (\$)	0K	0K	0K	20K	0K	0K	0K	0K	0K	0K



STAFF REPORT TO COUNCIL

Report No: AD 2026-13

August 7th, 2026.

From: Michael Fawthrop, CAO & Clerk

RE: Election Signs By-law Update

Recommended Motion:

THAT the Council of the Township of North Glengarry receive Report No. AD 2026-13: Election Signs By-law Update; and

THAT Council adopt By-law No. 36-2026, being a By-law to Regulate Election Signs within the Township of North Glengarry and repeal By-law No. 21-2018.

AND THAT By-law 36-2026 be read a first, second, and third time and enacted in Open Council this 10th day of August 2026.

Background / Analysis:

At the previous meeting, Administration advised Council that staff were undertaking a comprehensive review of the Township's existing Election Sign By-law and would return with a revised by-law for Council consideration. The current Election Sign By-law (By-law No. 21-2018) was adopted in 2018 and applies only to municipal and school board elections.

The proposed Election Signs By-law modernizes and expands the existing regulations while maintaining many of the provisions currently contained in By-law No. 21-2018. The revised by-law extends its application to municipal, school board, provincial and federal elections, ensuring a consistent regulatory framework for all election sign activity occurring within the Township.

Council previously approved a policy direction restricting the placement of election signs to forty-five (45) days prior to Voting Day. This requirement has been incorporated into the proposed by-law. In addition, election signs must be removed within five (5) days following Voting Day.

The proposed by-law continues many of the provisions currently contained in the Township's existing by-law, including restrictions on sign size, sign placement near voting locations,

requirements for signs to be installed safely, and permission requirements for signs placed on private property.

The revised by-law also introduces a number of new provisions intended to improve clarity, consistency and enforcement, including:

- Application to municipal, school board, provincial and federal elections;
- A prohibition on Election Signs being placed on municipal property;
- A specific prohibition on election signs within municipal road allowances, boulevards, medians and rights-of-way;
- Restrictions on signs attached to utility poles, hydro poles, traffic control devices, municipal infrastructure and trees;
- Enhanced safety provisions relating to sightlines, pedestrian safety and traffic visibility;
- A maximum sign display period of forty-five (45) days prior to Voting Day;
- A five (5) day removal period following Voting Day;
- Requirements for candidate and third-party advertiser identification on signs;
- Rules respecting campaign office signs;
- Locates and utility protection requirements;
- Expanded inspection, compliance and enforcement provisions; and
- Updated offence and removal provisions.

The proposed by-law also provides authority for the CAO, Clerk and By-law Enforcement Officer to direct the removal of signs that contravene the by-law and to address signs that create safety concerns. Election signs removed by the Township may be stored for a limited period, after which they may be disposed of if not retrieved.

Overall, the proposed by-law maintains the intent of the existing by-law while providing a more contemporary, comprehensive and enforceable framework for the regulation of election signs throughout the Township.

Alternatives:

Council could elect not to approve the proposed by-law revisions.

Financial Implications:

The proposed by-law can be administered through existing staff resources. Costs associated with enforcement and sign removal are expected to be minimal and managed within existing departmental budgets.

Attachments & Relevant Legislation:

- Municipal Act, 2001
- 2018 Election Signs By-law

Others Consulted:

N/A

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

BY-LAW NO. 36-2026

BEING A BY-LAW TO REGULATE ELECTION SIGNS WITHIN THE TOWNSHIP OF NORTH GLENGARRY

WHEREAS Section 11 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, authorizes municipalities to pass by-laws respecting structures, including signs;

AND WHEREAS Section 5 of the *Municipal Act, 2001* provides that the powers of a municipality shall be exercised by Council through the enactment of by-laws;

AND WHEREAS Council deems it necessary and desirable to regulate the placement of Election Signs in order to promote public safety, maintain visibility on highways and roadways, reduce visual clutter, preserve the aesthetic appearance of the Township, protect municipal property and infrastructure, and provide fair and consistent rules governing Election Signs during all elections occurring within the Township;

NOW THEREFORE the Council of the Corporation of the Township of North Glengarry enacts as follows:

1. SHORT TITLE

1.1 This By-law shall be known as the **Election Signs By-law**.

2. DEFINITIONS

In this By-law:

"Candidate" means a person seeking election in a municipal, school board, provincial or federal election.

"Campaign Office Sign" means a sign that solely identifies the name of a Candidate and the location of a Candidate's campaign office and contains no other message.

"CAO" means the Chief Administrative Officer of the Township or designate.

"Clerk" means the Clerk of the Township of North Glengarry or designate.

"Election" means a municipal, school board, provincial, federal election or by-election.

"Election Sign" means any sign, poster, banner, placard, vehicle sign, mobile sign or other advertising device intended to promote, oppose, identify or advertise:

- a) a Candidate;
- b) a Political Party;

- c) a Registered Third Party Advertiser; or
- d) a question, issue or referendum associated with an Election.

"By-law Enforcement Officer" means a By-law Enforcement Officer appointed by the Township.

"Municipal Property" means all lands, buildings, facilities, structures and infrastructure owned, leased, occupied or controlled by the Township and includes highways, road allowances, boulevards, medians, sidewalks, parks, trails, bridges and municipal rights-of-way.

"Political Party" means a registered federal or provincial political party.

"Registered Third Party Advertiser" means a person or entity registered pursuant to the *Municipal Elections Act, 1996*.

"Road Allowance" means a highway under the jurisdiction of the Township and includes the travelled portion of the roadway, shoulders, ditches, boulevards and all lands forming part of the public highway.

"Sightline Triangle" means an area at an intersection intended to preserve visibility for motorists, cyclists and pedestrians.

"Voting Day" means the day fixed for voting in an Election.

"Voting Place" means any location designated for voting in an Election.

3. PURPOSE

3.1 The purpose of this By-law is to:

- a) promote public safety;
- b) maintain clear sightlines;
- c) reduce visual clutter associated with Election Signs;
- d) protect municipal property and infrastructure;
- e) maintain the aesthetic appearance of the Township; and
- f) establish fair and consistent rules governing Election Signs.

4. GENERAL PROVISIONS

4.1 This By-law applies to all municipal, school board, provincial and federal Elections conducted within the Township.

4.2 Only Candidates, Political Parties, Registered Third Party Advertisers or persons acting on their behalf may erect Election Signs.

4.3 No Election Sign shall be erected more than forty-five (45) days prior to Voting Day.

4.4 All Election Signs shall be removed within five (5) days following Voting Day.

4.5 No Election Sign shall exceed:

- a) 1.22 metres (4 feet) in height;
- b) 2.44 metres (8 feet) in width; and
- c) 2.97 square metres (32 square feet) in sign face area.

4.6 No Election Sign shall be installed more than 2.0 metres above ground level.

4.7 Section 4.6 does not apply to:

- a) Campaign Office Signs;
- b) signs on Township-approved advertising structures;
- c) signs on third-party advertising structures, including billboards;
- d) signs displayed indoors;
- e) signs displayed from windows; or
- f) signs displayed from balconies.

4.8 No Election Sign shall be illuminated except where displayed on an approved advertising structure authorized by law.

5. PROHIBITED LOCATIONS

5.1 No person shall erect, display, attach or permit the placement of an Election Sign on Municipal Property.

5.2 No Election Sign shall be erected, displayed, attached or placed within a municipal road allowance, boulevard, median, right-of-way or other Municipal Property.

5.3 Without limiting Sections 5.1 and 5.2, no Election Sign shall be located on:

- a) municipal parks;
- b) municipal trails;
- c) municipal buildings;
- d) recreation facilities;
- e) libraries;
- f) fire stations;
- g) municipally-owned lands;
- h) sidewalks;
- i) bridges; or
- j) any other municipal facility or infrastructure.

5.4 No Election Sign shall be erected, attached or displayed on:

- a) a utility pole;
- b) a hydro pole;
- c) a streetlight pole;
- d) a traffic signal;
- e) a traffic control device;
- f) a regulatory sign;
- g) a guide rail;
- h) a tree;
- i) municipal infrastructure; or
- j) a municipal fence.

5.5 No Election Sign or advertising device shall be located within one hundred (100) metres of, or on any Voting Place property, including parking areas and any road allowance adjacent to the Voting Place. This prohibition includes mobile signage.

5.6 No Election Sign shall be placed on or overhang a roadway or sidewalk.

5.7 No Election Sign shall be erected within a Sightline Triangle where, in the sole opinion of the Township, the sign obstructs visibility or creates a traffic safety concern.

6. PRIVATE PROPERTY

6.1 Election Signs may only be placed on private property with the consent of the property owner or occupant.

6.2 Election Signs shall not interfere with the safe operation of vehicular traffic or impair pedestrian safety.

6.3 Election Signs constituting a safety hazard may be removed immediately by the Township.

6.4 Election Signs displayed on private property must be removed by the owner or occupant within the timeframes established by this By-law.

6.5 The owner or occupant may require the Candidate, Political Party or Registered Third Party Advertiser to remove Election Signage placed on the property.

7. SIGN REQUIREMENTS

7.1 Every Election Sign shall:

- a) clearly display the name of the Candidate, Political Party or Registered Third Party Advertiser responsible for the sign in a plainly visible and readable format;
- b) be maintained in a proper state of repair;
- c) remain structurally sound and secure; and

- d) comply with all applicable legislation.

7.2 No Election Sign shall:

- a) be animated;
- b) contain a video display;
- c) emit sound;
- d) contain flashing lights;
- e) move or simulate motion;
- f) contain attachments resulting in dimensions larger than those permitted under this By-law;
- g) become unsightly; or
- h) become structurally unsafe.

7.3 No person shall display or permit to be displayed an Election Sign if the sign does not clearly identify the Candidate, Political Party or Registered Third Party Advertiser responsible for the sign.

7.4 Every Election Sign displayed by a Registered Third Party Advertiser shall include valid and current contact information for at least one person responsible for the sign in a plainly visible and readable format.

7.5 No Election Sign displayed by a Registered Third Party Advertiser shall be erected unless the Registered Third Party Advertiser is properly registered in accordance with the *Municipal Elections Act, 1996*.

8. CORPORATE RESOURCES

8.1 No Candidate, Political Party, Registered Third Party Advertiser or other person shall use the Township logo, crest, wordmark or other municipal branding on any Election Sign, brochure, advertisement or campaign material, as prohibited by the Township's Use of Corporate Resources During an Election Policy.

8.2 Where a municipal facility has been secured in accordance with the Township's Use of Corporate Resources During an Election Policy, campaign materials may be displayed within the facility during the approved event.

8.3 Campaign materials shall not be visible from outside the building and shall be removed immediately at the conclusion of the event.

9. CAMPAIGN OFFICE SIGNS

9.1 Campaign Office Signs shall comply with the Township Sign By-law, applicable planning approvals and building permit requirements where required.

10. UTILITIES AND LOCATES

10.1 The owner of an Election Sign shall ensure all required utility locates have been obtained prior to installation.

10.2 No Election Sign shall interfere with, damage or obstruct any underground or above-ground utility, municipal infrastructure or service.

10.3 The Township assumes no responsibility for damage resulting from the installation or removal of Election Signs.

11. REMOVAL OF SIGNS

11.1 Where an Election Sign is erected, displayed or maintained in contravention of this By-law, the CAO, Clerk, By-law Enforcement Officer, or any person authorized by them may:

- a) direct the Candidate, Political Party, Registered Third Party Advertiser, property owner or agent to remove the sign and bring it into compliance within twenty-four (24) hours of notice; or
- b) remove the sign immediately without notice where the sign:
 - i. is located on Municipal Property;
 - ii. is located within a road allowance, boulevard, median or municipal right-of-way;
 - iii. poses a safety concern;
 - iv. interferes with vehicular or pedestrian traffic; or
 - v. otherwise contravenes this By-law.

11.2 The CAO, Clerk, By-law Enforcement Officer or authorized employee may direct Township staff or contractors to remove signs.

11.3 The Township is not obligated to store removed signs but will endeavour to do so where practical.

11.4 The Township shall make reasonable efforts to notify the Candidate, Political Party or Registered Third Party Advertiser of the removal of signs and where such signs may be retrieved.

11.5 Any signs removed by the Township may be stored until ten (10) days following Voting Day.

11.6 Any signs not claimed and retrieved within ten (10) days following Voting Day may be recycled, destroyed or otherwise disposed of without further notice.

11.7 No compensation shall be paid by the Township for any Election Sign that is removed, damaged, destroyed, lost, recycled or disposed of pursuant to this By-law.

11.8 The Township shall not be liable for any damage arising from the removal, transportation, handling, storage, recycling or disposal of Election Signs.

12. PROTECTION OF LAWFULLY DISPLAYED SIGNS

12.1 No person shall remove, alter, deface or damage a lawfully displayed Election Sign except:

- a) the Candidate to whom the sign relates;
- b) the property owner;
- c) the occupant of the property;
- d) the Registered Third Party Advertiser responsible for the sign; or
- e) the Township acting pursuant to this By-law.

13. INSPECTION

13.1 A By-law Enforcement Officer may enter upon land at any reasonable time for the purpose of determining compliance with this By-law or an Order issued in accordance with this By-law.

13.2 The Officer may:

- a) be accompanied by Township staff, consultants, contractors or other professionals;
- b) conduct examinations and tests;
- c) take photographs;
- d) make recordings;
- e) require the production of documents or information relevant to the inspection;
- f) collect information necessary to determine compliance; and
- g) perform any other action authorized by the *Municipal Act, 2001*.

14. ORDERS

14.1 Where a By-law Enforcement Officer determines that a contravention exists, an Order may be issued requiring a person to discontinue the contravening activity or undertake work necessary to bring the sign into compliance.

14.2 An Order may be issued to:

- a) a Candidate;
- b) a Political Party;
- c) a Registered Third Party Advertiser;
- d) a campaign representative; or
- e) a property owner.

15. OFFENCES

15.1 Every person who contravenes any provision of this By-law is guilty of an offence.

15.2 Every person who fails to comply with an Order issued under this By-law is guilty of an offence.

15.3 Every person who hinders, obstructs or attempts to hinder or obstruct the CAO, Clerk, By-law Enforcement Officer, Township employee, contractor or agent acting under this By-law is guilty of an offence.

15.4 Every person who knowingly provides false, misleading or incomplete information in relation to the administration or enforcement of this By-law is guilty of an offence.

15.5 Where a corporation contravenes this By-law, every director or officer who knowingly concurs in the contravention is guilty of an offence.

15.6 Each day that a contravention continues constitutes a separate offence.

15.7 Upon conviction, a person is liable to the penalties established under the *Provincial Offences Act*, the *Municipal Act, 2001* and any other applicable legislation.

16. SEVERABILITY

16.1 If any provision of this By-law is declared invalid by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

17. REPEAL

17.1 By-law No. 21-2018 is hereby repealed.

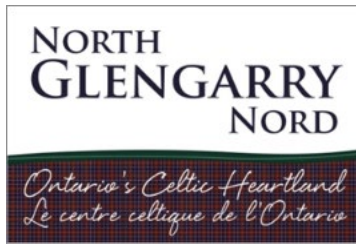
18. EFFECTIVE DATE

18.1 This By-law shall come into force and effect on the date of its passing.

READ a first, second and third time and finally passed this 10th day of August, 2026.

Michael Fawthrop, CAO & Clerk

Mayor/Deputy Mayor



STAFF REPORT TO COUNCIL

Report No: AD 2026-14

August 10th, 2026.

From: Michael Fawthrop, CAO & Clerk

RE: HEWSF Funding Scope Enhancement Agreement

Recommended Motion:

THAT the Council of the Township of North Glengarry Council receives Staff Report No. AD 2026-14: HEWSF Funding Scope Enhancement Agreement; and

THAT Council endorse Amending Agreement No. 1 to the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 Transfer Payment Agreement between the Township of North Glengarry and the Ministry of Infrastructure; and

THAT Council approve By-law 43-2026 to authorize the Mayor and Clerk to execute Amending Agreement No. 1 and any associated documentation required by the Ministry of Infrastructure to implement the approved scope enhancement and project extension.

AND THAT By-law 43-2026 be read a first, second, and third time and enacted in open Council this 10th day of August 2026.

Background / Analysis:

In October 2025, the Township entered into a Transfer Payment Agreement with the Ministry of Infrastructure under the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 program to support the Alexandria Lagoon Expansion Project. The Province committed approximately \$28.5 million toward the project to increase wastewater treatment capacity, support housing growth, and ensure continued regulatory compliance.

Following completion of the detailed design and tender process, the Alexandria Lagoon Expansion Project was awarded through a competitive procurement process at a tender price substantially below both the engineer's estimate and the approved HEWSF funding allocation. As a result, a significant amount of provincial funding remained available within the approved funding envelope.

Recognizing the continued wastewater capacity constraints in Maxville and the need for upgrades to the Alexandria Main Sewage Pumping Station, the Township submitted a Project Revision Request to the Ministry of Infrastructure requesting that the remaining HEWSF funding be redirected toward the Maxville Lagoon Expansion and Optimization Project and associated sewage pumping station upgrades. The Ministry of Infrastructure has reviewed the request and has prepared Amending Agreement No. 1 to implement the proposed scope enhancement.

The proposed amendment expands the project scope beyond the Alexandria Lagoon Expansion to include:

- Upgrades to the Alexandria Main Sewage Pumping Station;
- Expansion and optimization of the Maxville Lagoon system;
- Associated pumping, aeration, polishing treatment and conveyance infrastructure; and
- Additional works required to support growth, housing development and regulatory compliance.

The amending agreement also extends the project completion deadline to January 1, 2029 and the agreement expiry date to January 1, 2030.

The Township's request has received support from Ministry staff and the proposed Amending Agreement has now been provided to the Township for execution. It should be noted that final approval of the scope enhancement remains subject to execution of the agreement by the Province. While staff are optimistic that the amendment will be fully approved, acceptance of the scope enhancement remains unconfirmed until the Township receives a fully executed copy of the agreement from the Ministry of Infrastructure. Staff are hopeful that a formal announcement may occur in the coming weeks following the Association of Municipalities of Ontario (AMO) Conference.

The Maxville Lagoon Expansion Environmental Study Report has now been completed and is currently within the public review period. Completion of the Municipal Class Environmental Assessment process represents a significant milestone and positions the Township to proceed with the project should the amended funding agreement receive final approval.

Approval of the amending agreement will allow the Township to maximize the value of existing provincial funding by redirecting tender savings from the Alexandria Lagoon Expansion toward additional housing-enabling infrastructure projects without requiring an increase to the overall provincial funding commitment. The proposed works will support future residential growth in Maxville, improve wastewater system performance, address existing capacity constraints and assist the Township in meeting future regulatory requirements.

Staff are recommending that Council endorse Amending Agreement No. 1 and adopt the associated by-law authorizing the Mayor and Clerk to execute the agreement. Council approval will also authorize staff to fulfill the delegated Duty to Consult requirements, submit the required consultation records and supporting documentation to the Ministry of Infrastructure, and undertake all administrative actions necessary to advance the approval and implementation of the expanded project scope.

Alternatives:

Alternative 1 (Recommended): Approve the Amending Agreement No. 1 and authorize the Mayor and Clerk to execute the agreement. This option allows the Township to proceed with the proposed scope enhancement and maximize the benefit of the existing HEWSF funding allocation.

Alternative 2: Decline to approve the Amending Agreement. This option would limit the Township to the original Alexandria Lagoon Expansion project scope and may result in the loss of an opportunity to utilize available funding for the Maxville Lagoon Expansion and related wastewater infrastructure improvements. Staff do not recommend this option.

Financial Implications:

There are no additional financial commitments associated with the proposed funding amendment. The scope enhancement would allow the Township to utilize surplus funding available within the existing HEWSF funding envelope to undertake additional eligible wastewater infrastructure improvements.

Future capital costs associated with project delivery that exceed available grant funding, if any, will be brought forward through future budget and capital planning processes.

Attachments & Relevant Legislation:

- Amending Agreement No. 1 to the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 Transfer Payment Agreement
- By-Law XX-XXXX Authorization to Execute Amending Agreement No. 1 HEWSF Funding
- Municipal Act, 2001
- Housing-Enabling Water Systems Fund (HEWSF) Transfer Payment Agreement

Strategic Plan Implications:

The proposed scope enhancement supports Council's strategic objectives related to infrastructure investment, responsible financial management, environmental sustainability, and facilitating residential and economic growth through the provision of adequate municipal servicing.

Others Consulted:

- Timothy Wright, Director of Public Works
- Zoe Bougie, Director of Financial Services & Treasurer
- MPP Stephane Sarrazin
- Ministry of Infrastructure
- EVB Engineering

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
BY-LAW No. 42-2026

BEING A By-law to Authorize the Execution of Amending Agreement No. 1 to the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 Transfer Payment Agreement.

WHEREAS Section 5(3) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that the powers of a municipality shall be exercised by by-law;

AND WHEREAS the Township of North Glengarry entered into a Transfer Payment Agreement with the Ministry of Infrastructure under the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 program to undertake the Alexandria Lagoon Expansion Project;

AND WHEREAS the Ministry of Infrastructure has approved a Project Revision Request to expand the scope of the project to include the Maxville Lagoon Expansion and Optimization Project and upgrades to the Alexandria Main Sewage Pumping Station, and has provided Amending Agreement No. 1 for execution by the Township;

AND WHEREAS Council deems it desirable to authorize the execution of Amending Agreement No. 1 and any associated documents required to implement the amended funding agreement and satisfy Ministry of Infrastructure requirements;

NOW THEREFORE the Council of The Corporation of the Township of North Glengarry hereby enacts as follows:

- 1) **THAT** the Mayor and Clerk are hereby authorized to execute Amending Agreement No. 1 to the Housing-Enabling Water Systems Fund (HEWSF) Intake 2 Transfer Payment Agreement between the Township of North Glengarry and His Majesty the King in Right of Ontario as represented by the Minister of Infrastructure.
- 2) **THAT** the Mayor and Clerk are hereby authorized to execute any ancillary agreements, certificates, declarations, consultation records, notices, amendments, reports, attestations, and any other documents necessary to implement, administer, and complete the requirements of the amended funding agreement.
- 3) **THAT** Township staff are authorized to undertake all administrative actions necessary to fulfill the obligations of the Township under the amended funding agreement, including the completion and submission of Indigenous consultation documentation and any supporting information required by the Ministry of Infrastructure.
- 4) **THAT** this By-law shall come into force and effect upon final passing.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 10th DAY OF AUGUST 2026.

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

I, hereby certify that the forgoing is a true copy of By-Law No. 42-2026, duly adopted by the Council of the Township of North Glengarry on the 13th day of July 2026

Date Certified

CAO/Clerk/Deputy Clerk

**AMENDING AGREEMENT NO. 1 TO A TRANSFER PAYMENT AGREEMENT FOR
THE HOUSING-ENABLING WATER SYSTEMS FUND: INTAKE 2**

BETWEEN:

His Majesty the King in right of Ontario, as

represented by the Minister of Infrastructure

(the “**Province**”)

- and -

Township of North Glengarry

(the “**Recipient**”)

BACKGROUND

The Province and the Recipient entered into an agreement under the Housing-Enabling Water Systems Fund (HEWSF): Intake 2 effective as of October 22, 2025, (the “**Agreement**”).

The Parties wish to amend the Agreement in the manner set out in this amending agreement (the “**Amending Agreement No. 1**”).

IN CONSIDERATION of the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Parties hereto agree as follows:

1. Capitalized terms used but not defined in this Amending Agreement No. 1 have the meanings ascribed to them in the Agreement.
2. This Amending Agreement No. 1 is effective as of the date of signature of the last Party to sign it.
3. Schedule “B” of the Agreement is amended to reflect that the Expiry Date is **January 1, 2030**.
4. Schedule “B” of the Agreement is amended to reflect that the Project Completion Deadline is **January 1, 2029**.

5. Article C1.0 of Schedule "C" of the Agreement is deleted and replaced with the following:

C1.0 PROJECT DESCRIPTION

The North Glengarry Lagoon Expansion Project will upgrade and expand the wastewater treatment and pumping systems serving Alexandria and Maxville in the Township of North Glengarry, increasing capacity to accommodate existing and future flows, improving effluent quality (including ammonia, phosphorus, and solids control), and supporting planned growth and housing while maintaining compliance with applicable wastewater regulations. In Alexandria, the project will upgrade and expand the Alexandria Lagoon with new aeration equipment, SAGR® post lagoon treatment and tertiary filtration, an intermediate pumping station, power and standby power upgrades, and enhanced security, alarm, SCADA, communications, and effluent conveyance, along with upgrades to the Alexandria Main Sewage Pumping Station to increase firm and peak capacity and reduce the risk of surcharge and bypass during wet weather events and future development. In Maxville, the project will expand the lagoon system at 18108 Athol Road (including roughly 33 percent expansion of both cells, new aeration, an intermediate pumping station, and polishing treatment similar to Alexandria) and upgrade the Maxville Main Sewage Pumping Station at 58 Marlborough Street so the collection system can reliably convey peak flows to the expanded lagoons. The outcomes of this project will enhance the water system, promote growth, and enable housing.

6. Except for the amendments expressly provided for in this Amending Agreement No. 1, all provisions in the Agreement will remain in full force and effect.
7. This Amending Agreement No. 1 may be signed in any number of counterparts, each of which will be deemed to be an original, but all of which will constitute one and the same instrument.
8. This Amending Agreement No. 1 may be executed and transmitted by electronic transmission, which electronic copy shall constitute an original and legally binding instrument. This Amending Agreement No. 1 may be executed in one or more counterparts. Any single counterpart or a set of counterparts executed, in either case, by all the Parties shall constitute a full, original and binding agreement for all purposes. Delivery by electronic transmission of an executed counterpart of this Amending Agreement No. 1 is as effective as delivery of an originally executed counterpart of this Amending Agreement No. 1.

The Parties have executed this Amending Agreement No. 1 on the dates set out below.

HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the Minister of Infrastructure

Date

p.p. Trevor Fleck, Assistant Deputy Minister
The Honourable Todd McCarthy
Minister of Infrastructure

TOWNSHIP OF NORTH GLENGARRY

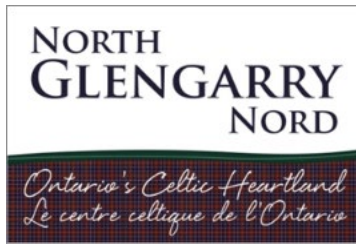
Date

Signature:

Name (Printed):

Title:

I have authority to bind the Recipient.



STAFF REPORT TO COUNCIL

Report No: AD 2026-14

August 10th, 2026.

From: Michael Fawthrop, CAO & Clerk

RE: Fire Department Quarterly Update

Recommended Motion:

THAT the Council of the Township of North Glengarry receive Staff Report AD 2026-14: Fire Department Quarterly Update presented by Fire Chief Matthew Roy, for information purposes only.

Background / Analysis:

As part of Administration's ongoing commitment to providing Council with regular updates regarding municipal operations and service delivery, Fire Chief Matthew Roy will provide a departmental update as a follow-up from the Committee of the Whole on July 29, 2026.

Accordingly, the departmental update is being provided directly to Council for information purposes. The update provides a general overview of Fire Department operations, activities, initiatives, and priorities during the reporting period.

Administration recommends that Council receive the report.

Alternatives:

N/A

Financial Implications:

There are no direct financial implications associated with receiving this report.

Attachments & Relevant Legislation:

- Financial Services Quarterly Update Report – Q2 2026

Others Consulted:

- Michael Fawthrop, CAO

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

Township of North Glengarry

Council Correspondence index

Item No.	Date	Municipality/Org	Subject
CA1	July 21	New Tecumseth	RES: Intimate Partner Violence
CA2	July 21	Village of Sunridge	SUPPORT: Opposing Proposed FIPPA Changes
CA3	July 22	Mun of Central Manitoulin	SUPPORT: Need for Health Care System Support
CA4	July 22	Mun of Shuniah	RES: Resolution 265-26 (OLT Review - Enhancing Deference to Municipal Planning)
CA5	July 22	Twp North Stormont	SUPPORT: Support of the MFOA Letter to the Ministry of Infrastructure Making permanent the doubling of the Ontario Community Infrastructure Fund (OCIF)
CA6	July 28	TWP Clearview	Support Resolution - Request for Traffic Calming & Speeding Mitigation Techniques
CA7	July 28	TWN of Central Frontenac	Support for MFOA RE: Making Permanent the Doubling of the Ontario Community Infrastructure Fund (OCIF)
CA8	July 29	TWP of Tudor & Cashel	Letter to Ministry of Environment Regarding the disposal of Single Use Propane Cylinders
CA9	July 31	MUN of South Huron	Supporting the Call to Return to the Property Tax Reassessment Cycle

CA10 July 31 MUN of South Huron Supporting the Permanent Doubling of OCIF

CA11 July 31 TWP Puslinch Support for the Town of Whitby's resolution
regarding the Review of the Ontario Land
Tribunal and Enhancing Deference to
Municipal Planning Decisions

July 14, 2026

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

VIA EMAIL: premier@ontario.ca

Dear Sir:

Re: Declaration of Intimate Partner Violence as an Epidemic

Please be advised that the Town of New Tecumseth Council passed the following resolution at their meeting of July 13, 2026:

Whereas intimate partner violence (IPV) is a serious and pervasive public health and safety issue affecting individuals, pregnant women, families, and communities across Ontario and Canada;

And Whereas Statistics Canada reports that approximately 44% of Canadian women have experienced intimate partner violence in their lifetime, while 33% of Canadian women have experienced sexual assault;

And Whereas Indigenous women, pregnant women and 2SLGBTQIA+ individuals experience disproportionately high rates of violence, with 61% of Indigenous women and 67% of 2SLGBTQIA+ women having experienced intimate partner violence;

And Whereas according to the Association of Municipalities of Ontario (AMO), 66% of female homicide victims in Canada were killed by an intimate partner;

And Whereas rural communities face an even greater impact, with victims experiencing a 75% higher risk of intimate partner violence;

And Whereas on September 22, 2015, the murders of Carol Culleton, Anastasia Kuzyk, and Nathalie Warmerdam in Renfrew County brought national attention to the devastating consequences of intimate partner violence;

And Whereas the 2022 Renfrew County Joint Inquest into these femicides resulted in 86 recommendations, with Recommendation #1 calling upon the Province of Ontario to formally declare intimate partner violence an epidemic;

And Whereas despite the findings and recommendations of the Coroner's Inquest, the Province of Ontario has not formally declared intimate partner violence an epidemic;

And Whereas police-reported intimate partner violence cases in Ontario increased from 4,450 incidents in 2022 to 5,988 incidents in 2024, representing an 18% increase according to the Ontario Provincial Police Data, Statistics & Analysis Unit;

And Whereas North Simcoe Victim Services reported a 64% increase in intimate partner violence calls between 2023 and 2025, rising from 255 calls to 417 calls;

And Whereas 2025 combined statistics from Violence Against Women agencies serving Orillia, Barrie, Alliston, Collingwood, and Midland recorded:

- 12,870 crisis calls;
- 335 women requiring in-shelter stays;
- 167 children requiring in-shelter stays;
- 1,039 referrals due to agencies reaching capacity limits;

And Whereas the Government of Canada formally recognized intimate partner violence as an epidemic in 2023, and the Association of Municipalities of Ontario also declared intimate partner violence an epidemic in 2023;

And Whereas more than 115 municipalities across Ontario, representing over 70% of Ontario's population, have passed motions declaring intimate partner violence an epidemic;

And Whereas declaring intimate partner violence an epidemic:

- demonstrates leadership and commitment to addressing the crisis;
- raises public awareness;
- reduces stigma experienced by victims and survivors;
- helps individuals know support services are available;
- strengthens eligibility for provincial funding opportunities for community agencies;

Now Therefore Be It Resolved That the Council of New Tecumseth formally declare intimate partner violence an epidemic;

And Further That Council call upon the Province of Ontario to formally recognize intimate partner violence as an epidemic across Ontario;

And Further That the Province be urged to implement the recommendations of the Renfrew County Joint Inquest, including Recommendation #1;

And Further That copies of this resolution be circulated to:

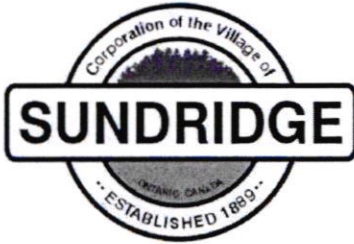
- The Doug Ford, Premier of Ontario;
- The Solicitor General of Ontario;
- The Minister of Women's Social and Economic Opportunity;
- The Brian Saunderson, Member of Provincial Parliament;
- The Association of Municipalities of Ontario (AMO);
- The County of Simcoe;
- All municipalities within Simcoe County and Ontario;
- Local violence against women and victim support agencies within Simcoe County

Yours truly,



Pamela Slowleigh
Manager, Legislative Services / Deputy Clerk

Cc: Honourable Michael Kerzner, Solicitor General of Ontario, Minister.SOLGEN@ontario.ca
Honourable Charmaine A. Williams, The Minister of Women's Social and Economic Opportunity, charmaine.williams@pc.ola.org
MPP Brian Saunderson (Simcoe–Grey), brian.saunderson@pc.ola.org
The Association of Municipalities of Ontario (AMO), resolutions@amo.on.ca
The County of Simcoe, clerks@simcoe.ca
Local violence against women & victim support agencies within Simcoe County:
Victim Services of Simcoe County, ed@VictimServicesSimcoe.ca,
info@VictimServicesSimcoe.ca
My Sister's Place, pitmsp@mysistersplace.ca
Women and Children's Shelter of Barrie, info@barrieshelter.com
Regional Sexual Assault and Domestic Violence Treatment Centre for Simcoe County and Muskoka, sadvtc@osmh.on.ca
Elizabeth Fry Society Simcoe Muskoka, meaghanc@elizabethfrysociety.com
North Simcoe Victim Services, exdir@ns-vs.com
Huron Transition Homes, admin@rosewood.on.ca
Biminaawzogin Regional Aboriginal Women's Circle (BRAWC),
admin@brawc.com
All municipalities within Simcoe County and Ontario



CA2
P.O. Box 129, 110 Main Street, Sundridge, Ontario, P0A 1Z0

Telephone (705) 384-5316
Fax (705) 384-7874
Email: admin@sundridge.ca

Village of Sundridge Council Resolution
July 15, 2026
Item (9.5)

Township of Machar Resolution 86-26 – Opposing Changes to FIPPA

Resolution #2026-177

Moved By: Sharon Smith

Seconded By: Vicki Whitmell

THAT Council receives the Township of Machar Resolution 86-26 – Opposing Changes to FIPPA,

AND THAT The Village of Sundridge supports the Township of Machar in their opposition to Changes to FIPPA,

AND FURTHER THAT this resolution be circulated to Premier Doug Ford, appropriate minister, all MPP's and Ontario municipalities.

Recorded Vote	For	Against	Abstain
Preston, Luke(absent)			
Smith, Sharon	x		
Whitmell, Vicki	x		
Williamson, Fraser	x		
Jackson, Shawn	x		
CARRIED			



6020 Highway 542, P.O. Box 420
Mindemoya, ON P0P 1S0
Tel: 705-377-5726
Fax: 705-377-5585
Email: ddeforge@centralmanitoulin.ca

July 20, 2026

The Honourable Doug Ford, Premier of Ontario
Bill Rosenberg MPP Algoma-Manitoulin
All Municipalities, Association of Municipalities of Ontario
Rural Ontario Municipal Association

RE: SUPPORT FOR THE ONTARIO HEALTH CARE SYSTEM

Please be advised that at the Municipality of Central Manitoulin Council meeting of June 25, 2026, the following motion was approved:

194-2026 That the Council of the Municipality of Central Manitoulin supports the following motion from the Municipality of Northeastern Manitoulin & The Islands:

WHEREAS the Canadian Center for Policy Alternatives (CCPA) has conducted research which unequivocally identifies that Ontario Hospitals are underfunded by the Government of Ontario;

AND WHEREAS the CCPA study, Failure by Design, clearly identifies that smaller and rural hospitals are disproportionately disadvantaged by the underfunding;

AND WHEREAS as a direct result of the underfunding Emergency Department wait times for an initial physician assessment have increased to 4.5 hours in 2024 – 2025 from 2.7 hours in 2020 – 2021;

AND WHEREAS 90 percent of patients spend on average 44 hours in the emergency department waiting to be admitted when further care is required;

AND WHEREAS the Provincial Government increased total health care spending from 7.4 percent of GDP in 2014 to only 7.6 percent of GDP by 2023, which did not keep pace with raising health care costs:

THEREFORE BE IT RESOLVED THAT the Council for the Municipality of Central Manitoulin request that the Province of Ontario provide immediate and sustained funding to improve hospital finances and capacity, which as per the recommendations in the CCPA study, would require an immediate injection of \$3.2 billion supported by annual increases of 6% per year thereafter.

AND FURTHER THAT this resolution be circulated for endorsement to:

- *All municipalities*
- *Association of Municipalities of Ontario*
- *Rural Ontario Municipal Association*
- *Bill Rosenberg, MPP Algoma-Manitoulin*
- *The Honourable Doug Ford, Premier of Ontario...carried.*

Sincerely,


Ms. Denise Deforge – CAO/Clerk
Municipality of Central Manitoulin

cc. File



MUNICIPALITY OF
SHUNIAH

COUNCIL RESOLUTION

CA4

Date: Jul 21, 2026

Resolution No.: 265-26

Moved By: _____

Seconded By: _____

THAT Council for the Municipality of Shuniah receives and supports the Resolution from the Town of Whitby regarding a Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions;

AND THAT Council directs the Clerk to forward a copy of this resolution to FONOM, NOMA, AMO, TBDML, local MPPs and MPs, the Premier of Ontario, the Ontario Leader of the Official Opposition, and all Ontario municipalities.

☒ **Carried**

☐ **Defeated**

☐ **Amended**

☐ **Deferred**

Municipality of Shuniah, 420 Leslie Avenue, Thunder Bay, Ontario, P7B 1X8

June 25, 2026

Via Email

The Honourable Doug Ford
Premier of Ontario
premier@ontario.ca

Re: Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions

Please be advised that at its meeting held on June 22, 2026, the Council of the Town of Whitby adopted the following as Resolution # 166-26:

Whereas local councils are elected by residents to make planning decisions that reflect the needs and priorities of their communities;

Whereas municipalities rely on extensive public consultation, professional planning advice, engineering studies, and technical reports when making land-use decisions;

Whereas the Ontario Land Tribunal (OLT) has the authority to overturn municipal planning decisions, often requiring municipalities to spend significant taxpayer dollars defending decisions that have already undergone a thorough local review process;

Whereas lengthy and costly appeals can delay housing projects, consume municipal resources, and reduce the ability of municipalities to focus on delivering services to residents; and,

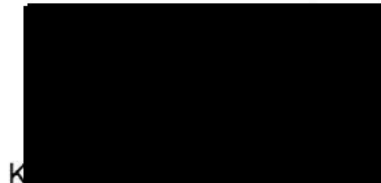
Whereas local governments should have greater certainty and authority when decisions are consistent with approved Official Plans, provincial policies, and sound planning principles.

Now Therefore be it Resolved:

1. That the Government of Ontario be requested to review the role and mandate of the Ontario Land Tribunal to ensure greater respect for municipal planning decisions that are supported by evidence, public consultation, and approved planning policies;

2. That the Province consider amendments to the Planning Act and Ontario Land Tribunal Act to provide stronger deference to municipal decisions that align with provincial planning frameworks and Official Plans;
3. That the Province improve transparency and accountability within the Ontario Land Tribunal by requiring clear and detailed reasoning when municipal decisions are overturned;
4. That the Province explore measures to reduce the financial burden on municipalities defending planning decisions before the OLT, helping to protect taxpayer dollars and improve the efficiency of the planning process; and,
5. That Staff be directed to circulate this resolution to the Premier of Ontario, the Minister of Municipal Affairs and Housing, Local Members of Provincial Parliament, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities for consideration and support.

Should you require further information, please do not hesitate to contact the Office of the Town Clerk at 905-430-4300.



Kathryn Leung
Supervisor, Legislative Services
clerk@whitby.ca

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

The Honourable Rob Flack, Minister of Municipal Affairs and Housing -
minister.mah@ontario.ca
Peter Bethlenfalvy, MPP, Pickering-Uxbridge - peter.bethlenfalvy@pc.ola.org
Lorne Coe, MPP, Whitby - lorne.coe@pc.ola.org
Jennifer K. French, MPP, Oshawa - jfrench-co@ndp.on.ca
Todd J. McCarthy, MPP, Durham - todd.mccarthy@pc.ola.org
Rob Cerjanec, MPP, Ajax - rcerjanec.mpp.co@liberal.ola.org
Laurie Scott, MPP, Haliburton-Kawartha Lakes-Brock - laurie.scott@pc.ola.org
Robin Jones, President, Association of Municipalities of Ontario -
amopresident@amo.on.ca
All Ontario Municipalities



The Corporation of the Township of
NORTH STORMONT
RESOLUTION

Date: July 21, 2026

Resolution No. 185-2026

MOVED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

SECONDED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

WHEREAS recent municipal infrastructure funding programs by the Government of Canada and Province of Ontario have tended to prioritize growth-related or housing-enabling infrastructure projects over infrastructure renewal needs;

AND WHEREAS the Government of Ontario has regulated municipal infrastructure asset management through O. Reg 588/17 (Asset Management Planning for Municipal Infrastructure) under the Infrastructure for Jobs and Prosperity Act, 2015;

AND WHEREAS municipal asset management plans and the Financial Accountability Office of Ontario have identified that municipalities have significant state-of-good-repair backlogs and renewal needs for infrastructure;

AND WHEREAS the Government of Ontario doubled the Ontario Community Infrastructure Fund (OCIF) from \$200M/year to \$400M/year for 2021-2026 but has not publicly committed to maintaining this level of funding beyond 2026;

AND WHEREAS the OCIF has become a vital and indispensable resource for municipalities, assisting them with improving their asset management programs and meeting community-preserving infrastructure renewal needs;

AND WHEREAS increased geopolitical uncertainty is threatening the economic prosperity of Canada, Ontario, and every municipality;

AND WHEREAS municipal infrastructure is a key enabler and preserver of economic prosperity;

AND WHEREAS the Municipal Finance Officers' Association of Ontario (MFOA) has heard from its members and their municipalities concerns regarding the potential erosion of existing municipal infrastructure and thus service levels in light of the ongoing focus on housing-enabling infrastructure by grant funding programs;

NOW THEREFORE BE IT RESOLVED that THE TOWNSHIP OF NORTH STORMONT supports MFOA's letter to the Ministry of Infrastructure requesting that the doubling of the Ontario Community Infrastructure Fund be made permanent in advance of the allocations for the 2027 calendar year, helping municipalities to continue building housing-enabling infrastructure while preserving the economic value provided by existing infrastructure.

AND BE IT FURTHER RESOLVED THAT a copy of this resolution be circulated to the Honourable Doug Ford, Premier of Ontario; the Honourable Todd McCarthy, Minister of Infrastructure, the Honourable Rob Flack, Minister of Municipal Affairs and Housing, the Honourable Peter Bethlenfalvy, Minister of Finance, the Executive Director of MFOA, Donna Herridge, the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA) and all municipalities in Ontario.



CLEARVIEW
TOWNSHIP

C46

Clerk's Department
Township of Clearview
Box 200, 217 Gideon Street
Stayner, Ontario L0M 1S0
clerks@clearview.ca | www.clearview.ca
Phone: 705-428-6230

July 28, 2026

Premier Doug Ford
Premiers Office, Room 281
Main Legislative Building, Queen's Park
Toronto, ON
M7A 1A5

Sent by Email: doug.fordco@pc.ola.org

RE: Clearview Council Support Resolution – Request for Traffic Calming and Speeding Mitigation Techniques

Please be advised that at its meeting held on July 27, 2026, Council of the Township of Clearview passed the following resolution supporting the Huronia West O.P.P Detachment Board in their request for traffic calming and speeding mitigation techniques.

Moved by Councillor Beelen, Seconded by Councillor Dineen, Whereas history demonstrates that speeding and public safety concerns are increasing across Ontario;

Whereas the Provincial government has shown interest and allocated financial resources to certain municipalities to implement alternative measures to photo radar, reaffirming its ongoing commitment to addressing public safety issues;

Whereas the commitment currently applies only to municipalities utilizing photo radar as a deterrent;

And Whereas such funding support would assist municipalities with limited financial resources in protecting their citizens - especially seniors and school-aged children;

Now Therefore, Be It Resolved that Council of the Township of Clearview hereby support the Huronia West O.P.P. Detachment Board in their request for the Province of Ontario to expand their stated interest and financial commitment to include all municipalities in Ontario, adopting a province-wide approach to public safety and thereby ensuring the well-being of all Ontarians;

And That this resolution be sent to the following:

- Premier Doug Ford
- Minister of Transportation
- Minister of Finance

- MPP Brian Saunderson
- AMO
- ROMA
- All 444 Municipalities in Ontario

Motion carried.

If you have any questions regarding the above resolution, please do not hesitate to contact the undersigned.

Sincerely,

A black rectangular box redacting the signature of the Clerk/Director of Legislative Services.

Sasha Helmkey-Playter, B.A., Dipl. M.A., AOMC
Clerk/Director of Legislative Services

cc: Hon. Steven MacKinnon, The Minister of Transport
Hon. Peter Bethlenfalvy, The Minister of Finance
Brian Saunderson, Member of Provincial Parliament – Simcoe-Grey
AMO
ROMA
All 444 Municipalities in Ontario



Township of Central Frontenac
Office of the Clerk

CAT

I hereby certify that the following is a true and correct copy of a resolution, approved by Township of Central Frontenac Council at its Regular Meeting of Council held July, 14, 2026, regarding Support for MFOA: Making Permanent the Doubling of the Ontario Community Infrastructure Fund (OCIF)

Motion No. 2026-267

Moved by: Lynn Klages; seconded by: Phillip Smith

WHEREAS recent municipal infrastructure funding programs by the Government of Canada and Province of Ontario have tended to prioritize growth-related or housing-enabling infrastructure projects over infrastructure renewal needs;

AND WHEREAS the Government of Ontario has regulated municipal infrastructure asset management through O. Reg 588/17 (Asset Management Planning for Municipal Infrastructure) under the *Infrastructure for Jobs and Prosperity Act, 2015*;

AND WHEREAS municipal asset management plans and the Financial Accountability Office of Ontario have identified that municipalities have significant state-of-good-repair backlogs and renewal needs for infrastructure;

AND WHEREAS the Government of Ontario doubled the Ontario Community Infrastructure Fund (OCIF) from \$200M/year to \$400M/year for 2021-2026 but has not publicly committed to maintaining this level of funding beyond 2026;

AND WHEREAS the OCIF has become a vital and indispensable resource for municipalities, assisting them with improving their asset management programs and meeting community-preserving infrastructure renewal needs;

AND WHEREAS increased geopolitical uncertainty is threatening the economic prosperity of Canada, Ontario, and every municipality;

AND WHEREAS municipal infrastructure is a key enabler and preserver of economic prosperity;

AND WHEREAS the Municipal Finance Officers' Association of Ontario (MFOA) has heard from its members and their municipalities concerns regarding the potential erosion of existing municipal infrastructure and thus service levels in light of the ongoing focus on housing-enabling infrastructure by grant funding programs;

NOW THEREFORE BE IT RESOLVED that The Township of Central Frontenac supports MFOA's letter to the Ministry of Infrastructure requesting that the doubling of the Ontario Community Infrastructure Fund be made permanent in advance of the allocations for the 2027 calendar year, helping municipalities to continue building housing-enabling infrastructure while preserving the economic value provided by existing infrastructure;

AND THAT this resolution be forwarded to the Honourable Todd McCarthy, the Honourable Rob Flack, and the Honourable Peter Bethlenfalvy.

Dated at Sharbot Lake, Ontario

This 28th day of July, 2026

A large black rectangular redaction box covering the signature area.

Jody Legue, Deputy Clerk



CAS

Via: minister.mecp@ontario.ca

Honorable Todd McCarthy

Subject: Request for Review of Extended Producer Responsibility for One-Pound Single-Use Propane Cylinders

Dear Sir,

I am writing to request that the Ministry of the Environment, Conservation and Parks and the Resource Productivity & Recovery Authority (RPRA) undertake a review of the current regulatory framework governing one-pound single-use propane cylinders sold in Ontario.

Consumers purchasing these cylinders pay environmental stewardship or producer responsibility costs at the point of sale with the expectation that an appropriate end-of-life management system exists. In practice, however, accessible return and recycling opportunities for these cylinders are extremely limited across many parts of the province. Most retail locations that sell the cylinders do not accept them back, and consumers are often left with few or no practical disposal options.

As a result, municipalities have become the default managers of these products. Municipal waste facilities bear the responsibility, cost, and safety risks associated with collecting, storing, and managing these pressurized cylinders despite not being the producers or distributors of the product. Improper disposal also creates significant operational hazards at material recovery facilities, transfer stations, and landfills, including the risk of fires and equipment damage.

This situation appears inconsistent with the principles of Extended Producer Responsibility (EPR), which are intended to shift the financial and operational responsibility for post-consumer products from municipalities and taxpayers to producers. When consumers contribute to environmental handling costs at the time of purchase, there should be a convenient, accessible, and effective collection system available to ensure the product is managed responsibly at the end of its useful life.

I respectfully request that the Ministry and RPRA review the current requirements applicable to one-pound propane cylinders and consider the following:

- Assess whether the existing producer responsibility system provides sufficient and accessible return opportunities for consumers throughout Ontario.
- Evaluate whether the fees collected from consumers are being used to establish an effective province-wide collection and recycling network.



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clerk@tudorandcashel.com

613-474-0664 Fax



- Require producers and retailers to provide convenient and publicly accessible take-back locations wherever these products are sold.
- Review whether municipalities are being unfairly burdened with the costs and liabilities associated with managing these products.
- Consider regulatory amendments to strengthen producer accountability and ensure the objectives of Ontario's circular economy and waste diversion policies are being achieved.

Municipalities should not be left to absorb the financial costs, operational challenges, and public safety risks associated with products for which producers have collected environmental stewardship fees. A well-functioning producer responsibility system should ensure that consumers have practical disposal options and that municipalities are not forced to subsidize the end-of-life management of these products.

I appreciate your consideration of this matter and would welcome the opportunity to discuss this issue further or provide examples of the challenges municipalities continue to face regarding the management of one-pound propane cylinders.

Thank you for your attention to this important issue.

Sincerely,

Nancy Carrol
CAO/Clerk-Treasurer
Tudor and Cashel Township

Cc: Resource Productivity & Recovery Authority (RPRA): registry@rprra.ca
Premier Doug Ford: Premier@ontario.ca
All municipalities



CORPORATION OF THE MUNICIPALITY OF SOUTH HURON

322 Main Street South P.O. Box 759

Exeter Ontario

N0M 1S6

Phone: 519-235-0310 Fax: 519-235-3304

Toll Free: 1-877-204-0747

www.southhuron.ca

CA9

July 31, 2026

Via email; doug.fordco@pc.ola.org

Premier's Office
Room 281
Main Legislative Building, Queen's Park
Toronto, ON M7A 1A5

Dear Hon. Doug Ford,

Re: Return to Property Tax Reassessment Cycle

Please be advised that South Huron Council passed the following resolution at their July 13, 2026, Regular Council Meeting:

300-2026

Moved By: Jim Dietrich

Seconded by: Aaron Neeb

That South Huron Council supports the June 23, 2026 correspondence of the Township of North Stormount regarding the Call to Return to Property Tax Reassessment Cycle; and

That this supporting resolution and the originating correspondence be circulated to the Premier of Ontario, the Minister of Finance, AMO, ROMA, MPAC, WOWC, MPP Thompson and all Municipalities in Ontario.

Result: Carried

Please find attached the originating correspondence for your reference.

Respectfully,

Sue Johnson, Administrative Assistant
Municipality of South Huron
sjohnson@southhuron.ca
519-235-0310 x. 225

Encl.

cc:

Premier Ford, doug.fordco@pc.ola.org; Minister of Finance, Hon. Peter Bethlenfalvy, peter.bethlenfalvy@pc.ola.org; AMO resolutions@amo.on.ca; ROMA, roma@roma.on.ca; Joyce Gravelle, joyce.gravelle@mpac.ca; info@wowc.org; MPP Lisa Thompson, lisa.thompson@pc.ola.org and all municipalities in Ontario.



The Corporation of the Township of
NORTH STORMONT
RESOLUTION

Date: June 23, 2026

Resolution No. 163-2026

MOVED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

SECONDED BY:

Mayor F. Landry
Deputy Mayor S. Densham
Councillor A. Bugelli
Councillor A. McDonald
Councillor C. Shane

BE it resolved that the Council of the Township of North Stormont support the Eastern Ontario Wardens'Caucus resolution 2026-03: Ontario Most Outdated Property Reassessment in Canada: A Call to Return to Property Tax Reassessment Cycle, as presented.

AND BE IT FURTHER RESOLVED THAT a copy of this resolution be circulated to the Honourable Doug Ford, Premier of Ontario; the Honourable Peter Bethlenfalvy, Minister of Finance; EOWC Members of Provincial Parliament; the Association of Municipalities of Ontario; the Rural Ontario Municipal Association; the Municipal Property Assessment Corporation; the Ontario Big City Mayors; the Western Ontario Wardens 'Caucus; the Mayors and Regional Chairs of Ontario; the Federation of Northern Ontario Municipalities; and all EOWC municipalities."

☐ CARRIED ☐ DEFEATED ☐ DEFERRED

Chair _____

Declaration of Conflict of Interest: _____
☐ Disclosed His/Her/Their Interest
☐ Vacated His/Her/Their Seat

RECORDED VOTE

Councillor C. Shane _____
Councillor A. McDonald _____
Councillor A. Bugelli _____
Deputy Mayor S. Densham _____
Mayor F. Landry _____

CA10



CORPORATION OF THE MUNICIPALITY OF SOUTH HURON

322 Main Street South P.O. Box 759

Exeter Ontario

N0M 1S6

Phone: 519-235-0310 Fax: 519-235-3304

Toll Free: 1-877-204-0747

www.southhuron.ca

July 31, 2026

Via email: rob.flack@pc.ola.org

Ministry of Municipal Affairs and Housing
17th Floor
777 Bay Street
Toronto ON M7A 2J3

Dear Hon. Rob Flack,

Re: Permanent Doubling of the Ontario Community Infrastructure Fund (OCIF)

Please be advised that South Huron Council passed the following resolution at their July 13, 2026, Regular Council Meeting:

299-2026

Moved By: Ted Oke

Seconded by: Jim Dietrich

That South Huron Council supports the June 25, 2026 correspondence and proposed resolution of the Municipal Finance Officers' Association of Ontario regarding making permanent the doubling of the Ontario Community Infrastructure Fund (OCIF) that is scheduled to end after the 2026 allocation; and

That this supporting resolution and the originating correspondence be circulated to the Minister of Municipal Affairs and Housing, the Minister of Finance, MPP Thompson and all Municipalities in Ontario.

Result: Carried

Please find attached the originating correspondence for your reference.

Respectfully,

Sue Johnson, Administrative Assistant
Municipality of South Huron
sjohnson@southhuron.ca
519-235-0310 x. 225



MUNICIPAL FINANCE
OFFICERS' ASSOCIATION
OF ONTARIO

Hon. Todd McCarthy
Acting Minister of Infrastructure
5th Floor
777 Bay St.
Toronto, ON M7A 2J3

June 25, 2026

Dear Minister McCarthy,

RE: Making permanent the doubling of the Ontario Community Infrastructure Fund (OCIF) that is scheduled to end after the 2026 allocation

I am writing on behalf of the Municipal Finance Officers' Association of Ontario, and the municipalities it serves, to request that the Government of Ontario make permanent the five-year doubling of the Ontario Community Infrastructure Fund (OCIF) from \$200 million/year to \$400 million/year in advance of the 2027 OCIF allocation calculations.

The Municipal Finance Officers' Association of Ontario (MFOA) is the professional association of municipal finance officers with more than 2,300 individual members. We represent individuals who are responsible for handling the financial affairs of municipalities and who are key advisors to councils. MFOA is a strong advocate for best practices that encourage long-term fiscal sustainability, including long-term financial planning and asset management planning.

In recent years, governments at all levels have reoriented their priorities to address the ongoing housing crisis, with heightened attention on growth-related infrastructure and increasing housing production. Application-based or incentive-based funding programs for municipalities have placed greater emphasis on growth-related or housing-enabling capital projects (e.g., Development Charge Reduction Program, Building Communities Strong Fund – Community Stream, Municipal Housing Infrastructure Program, Building Faster Fund). OCIF remains one of the few federal or provincial funding programs where the focus remains primarily on the preservation and renewal of existing infrastructure to maintain or improve municipal service levels.

With support from the Government of Ontario and MFOA, municipalities have made significant improvements to their municipal asset management plans and programs. The Government of Ontario introduced O. Reg 588/17 (Asset Management Planning for Municipal Infrastructure) in late 2017, which provided a standard framework for infrastructure planning. To support the transition to O. Reg. 588/17, MFOA has partnered with the Government of Ontario on many asset management initiatives, including guides, workshops, direct consulting support and other resources. As a result of these and significant municipal efforts, most municipalities in Ontario have an asset management inventory that identifies their infrastructure assets, including conditions, replacement costs and renewal schedules of those assets.

By leveraging municipal asset management plans in 2020, the Financial Accountability Office of Ontario estimated the state-of-good-repair backlog to be \$52.1 billion for core municipal infrastructure. That is an estimated cost of restoring such infrastructure to a 'good' condition. The report notably focused primarily on core assets and thus likely understated the full extent of the backlog. Addressing this should not be a priority that falls by the wayside due to an increased focus on growth-related capital projects by other funding programs. OCIF's flexible design provides municipalities with the opportunity to fund asset management staff, which can improve data and analysis quality, and it provides a critical means by which municipalities address the infrastructure funding challenges identified in their asset management plans.

In 2021, the Government of Ontario doubled OCIF for a five-year period. Minister Surma, in announcing that initiative, commented that the Government of Ontario was "providing stability and predictability to small, rural and northern communities as they repair, upgrade and modernize their critical infrastructure so that they are safer, healthier and more reliable for all." And Minister Bethlenfalvy said that "by nearly doubling our investment in the Ontario Community Infrastructure Fund, our government is supporting public safety, job creation and economic growth." In the current climate of geopolitical uncertainty, tariffs and the resulting economic shocks and instability, the need to provide municipalities predictability and to preserve and enhance the economic activity and benefits provided by well-supported and well-maintained municipal infrastructure is as imperative as it was in 2021.

We have also heard from our members on this matter. Municipalities outside of high-growth regions have expressed concern about the diminishing level of grant funding opportunities for municipalities trying to preserve the economic value of their existing infrastructure. Additionally, while growing municipalities have made significant efforts to emplace new, housing-enabling infrastructure, which has been rewarded through the Building Faster Fund, many of their state-of-good-repair capital plans remain underfunded. To maximize the economic potential of federal and provincial investment in infrastructure, all orders of government must work together to preserve service levels and the public value of existing infrastructure, and permanently doubling OCIF to \$400 million/year will especially help small and rural municipalities preserve that economic foundation throughout Ontario.

By adopting a Team Ontario approach during recent and ongoing economic challenges, we have seen how significant progress can be made when municipalities and the provincial government work together to achieve a common goal. Should you wish to follow up on this letter, please contact MFOA Executive Director, Donna Herridge (donna@mfoa.on.ca).

Sincerely,


Dr. Adam Found, Ph.D., PLE
President and Chair

cc. Hon. Rob Flack, Minister of Municipal Affairs and Housing
cc. Hon. Peter Bethlenfalvy, Minister of Finance



CA11

The Honourable Doug Ford
Premier of Ontario
premier@ontario.ca

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

Township of Puslinch
7404 Wellington Road 34
Puslinch, ON N0B 2J0
www.puslinch.ca

July 29, 2026

RE: Town of Whitby's resolution regarding the Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions

Please be advised that Township of Puslinch Council, at its meeting held on July 15, 2026 considered the aforementioned topic and subsequent to discussion, the following was resolved:

Resolution No. 2026-223:

Moved by Councillor Sepulis and
Seconded by Councillor Bailey

That the Consent Agenda item 6.13 be received for information; and

Whereas Council supports Town of Whitby's resolution regarding the Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions;

That Council direct staff to send a support resolution accordingly.

CARRIED

As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,

Justine Brotherston
Municipal Clerk

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



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

Peter Bethlenfalvy, MPP, Pickering-Uxbridge - peter.bethlenfalvy@pc.ola.org

Lorne Coe, MPP, Whitby - lorne.coe@pc.ola.org

Jennifer K. French, MPP, Oshawa - jfrench-co@ndp.on.ca

Todd J. McCarthy, MPP, Durham - todd.mccarthy@pc.ola.org

Rob Cerjanec, MPP, Ajax - rcerjanec.mpp.co@liberal.ola.org

Laurie Scott, MPP, Haliburton-Kawartha Lakes-Brock - laurie.scott@pc.ola.org

Robin Jones, President, Association of Municipalities of Ontario -
amopresident@amo.on.ca

All Ontario Municipalities

June 25, 2026

Via Email

The Honourable Doug Ford
Premier of Ontario
premier@ontario.ca

Re: Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions

Please be advised that at its meeting held on June 22, 2026, the Council of the Town of Whitby adopted the following as Resolution # 166-26:

Whereas local councils are elected by residents to make planning decisions that reflect the needs and priorities of their communities;

Whereas municipalities rely on extensive public consultation, professional planning advice, engineering studies, and technical reports when making land-use decisions;

Whereas the Ontario Land Tribunal (OLT) has the authority to overturn municipal planning decisions, often requiring municipalities to spend significant taxpayer dollars defending decisions that have already undergone a thorough local review process;

Whereas lengthy and costly appeals can delay housing projects, consume municipal resources, and reduce the ability of municipalities to focus on delivering services to residents; and,

Whereas local governments should have greater certainty and authority when decisions are consistent with approved Official Plans, provincial policies, and sound planning principles.

Now Therefore be it Resolved:

1. That the Government of Ontario be requested to review the role and mandate of the Ontario Land Tribunal to ensure greater respect for municipal planning decisions that are supported by evidence, public consultation, and approved planning policies;

2. That the Province consider amendments to the Planning Act and Ontario Land Tribunal Act to provide stronger deference to municipal decisions that align with provincial planning frameworks and Official Plans;
3. That the Province improve transparency and accountability within the Ontario Land Tribunal by requiring clear and detailed reasoning when municipal decisions are overturned;
4. That the Province explore measures to reduce the financial burden on municipalities defending planning decisions before the OLT, helping to protect taxpayer dollars and improve the efficiency of the planning process; and,
5. That Staff be directed to circulate this resolution to the Premier of Ontario, the Minister of Municipal Affairs and Housing, Local Members of Provincial Parliament, the Association of Municipalities of Ontario (AMO), and all Ontario municipalities for consideration and support.

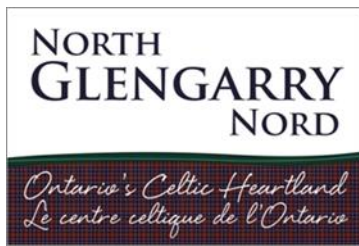
Should you require further information, please do not hesitate to contact the Office of the Town Clerk at 905-430-4300.



Kathryn Douglas
Supervisor, Legislative Services
clerk@whitby.ca

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

The Honourable Rob Flack, Minister of Municipal Affairs and Housing -
minister.mah@ontario.ca
Peter Bethlenfalvy, MPP, Pickering-Uxbridge - peter.bethlenfalvy@pc.ola.org
Lorne Coe, MPP, Whitby - lorne.coe@pc.ola.org
Jennifer K. French, MPP, Oshawa - jfrench-co@ndp.on.ca
Todd J. McCarthy, MPP, Durham - todd.mccarthy@pc.ola.org
Rob Cerjanec, MPP, Ajax - rcerjanec.mpp.co@liberal.ola.org
Laurie Scott, MPP, Haliburton-Kawartha Lakes-Brock - laurie.scott@pc.ola.org
Robin Jones, President, Association of Municipalities of Ontario -
amopresident@amo.on.ca
All Ontario Municipalities



STAFF REPORT TO COMMITTEE OF THE WHOLE

Report No: AD 2026-11

DATE: July 29, 2026

From: Michael Fawthrop, CAO/Clerk

RE: Departmental Updates

Recommended Motion:

THAT Committee of the Whole for the Township of North Glengarry receive departmental updates from each Department Director, followed by an update from the Chief Administrative Officer, for information purposes only.

Background / Analysis:

As part of the Township's commitment to transparency, accountability, and ongoing communication with Council, Department Directors will provide departmental updates summarizing key activities, operational highlights, challenges, and upcoming priorities within their respective departments.

The Directors will present in the following order:

1. **Zoe Bougie** – Director of Finance / Treasurer
2. **Timothy Wright** – Director of Public Works
3. **Jacob Rheame** – Director of Building, By-Law & Planning
4. **Stephanie McRae** – Director of Community Services
5. **Matthew Roy** – Fire Chief

Following the departmental presentations, the Chief Administrative Officer (CAO) will provide a corporate-level update, including organizational initiatives, interdepartmental priorities, strategic progress, and any emerging matters requiring Council's awareness.

These regular updates provide Council with an opportunity to remain informed regarding departmental operations, ongoing projects, service delivery initiatives, and matters of strategic importance to the municipality.

Financial Implications:

There are no direct financial implications associated with receiving this report.

Any financial impacts arising from departmental activities are addressed through the annual budget process or are brought forward under separate reports to Council as required.

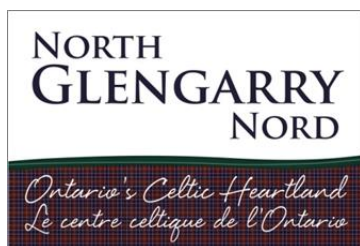
Attachments & Relevant Legislation:

- Municipal Act, 2001 – General governance and reporting provisions
- Applicable departmental legislation, regulations, or standards (as relevant)

Other Consulted:

N/A

Reviewed and Approved by:
Michael Fawthrop, CAO/Clerk



STAFF REPORT TO COMMITTEE OF THE WHOLE

Report No: TR-2026-08

July 29, 2026

From: Zoe Bougie – Director of Finance/Treasurer

RE: 2026 Second Quarter Variance Report

Recommended Motion:

THAT the Committee of the Whole for the Township of North Glengarry receives staff report TR-2026-08 Second Quarter Variance Report for information purposes only.

Background / Analysis:

This report is being brought to Council to provide an update on the budget after the second quarter. Staff have analyzed the budget as of June 30, 2026, and have provided a detailed breakdown with comments (attached).

This exercise has allowed staff and management to review their respective budgets and identify areas to monitor as well as budget line items that require review during the 2027 budget planning process. By reviewing the budget following each quarter, staff can reflect on expenditures and adjust their approach as needed when making financial decisions. It also allows staff to ensure that revenue and expenses are received and recorded to the proper general ledger accounts.

As of June 30, 2026, the budget variance is at -68% for the Township overall.

	2025	2026
Q1 Actuals	\$1,504,626.40	-\$6,024,386.85
Q2 Actuals	\$2,186,655.00	-\$5,097,359.96
Budget	\$7,146,198.00	\$7,536,593.00
Variance	31%	-68%

Several significant revenue sources, including grants and funding agreements, were received in the first and second quarters, while the majority of capital projects are only now getting underway. As a result, the year-to-date figures may appear skewed at this stage. Specifically, the

Township of North Glengarry received the first payout for the Housing Enabling Water System Fund in the amount of \$7,135,750.00 in the first quarter and \$899,265.00 in garbage fee revenue in the second quarter.

Variance by Source:

Overall

Source	Q2 Actuals	Budget	Variance
Revenue	-\$12,605,246.12	-\$26,806,227.00	47%
Expense	\$6,773,332.98	\$14,418,664.00	47%
Capital	\$734,333.73	\$19,924,156.00	4%
Total	-\$5,097,359.96	\$7,536,593.00	-68%

Tax Base

Source	Q2 Actuals	Budget	Variance
Revenue	-\$3,705,266.85	-\$8,361,765.00	44%
Expense	\$5,363,263.38	\$11,824,928.00	45%
Capital	\$288,285.61	\$4,073,431.00	7%
Total	\$1,946,282.14	\$7,536,593.00	26%

User Rates

Source	Q2 Actuals	Budget	Variance
Revenue	-\$8,899,979.27	-\$18,444,462.00	48%
Expense	\$1,410,289.04	\$2,593,736.00	54%
Capital	\$446,048.13	\$15,850,725.00	3%
Total	-\$7,043,642.10	\$0.00	N/A

Variance by Department:

Department	Q2 Actuals	Budget	Variance
Administration	-\$834,963.72	-\$1,456,275.00	57%
Agriculture and Drainage	\$12,904.10	\$40,850.00	32%
Building, By-Law and Planning	\$54,678.97	\$239,180.00	23%
Community Services	\$661,199.63	\$1,822,620.00	36%
Council	\$128,475.60	\$232,077.00	55%
Fire	\$756,639.86	\$1,415,857.00	53%
Fleet	\$232,291.78	\$527,000.00	44%
Other Services	\$149,781.89	\$352,750.00	42%
Public Works (Roads, Landfill, Waste Management)	\$785,274.03	\$4,362,535.00	18%
Waterworks	-\$7,043,642.10	\$0.00	N/A
Total	-\$5,097,359.96	\$7,536,593.00	-68%

Notable Items:

2027 Budget Preparations:

As part of the preparation process for the 2027 budget, staff will be undertaking a comprehensive review of the Township's general ledger account structure. Many of the existing general ledger accounts have not been reviewed or renamed since the implementation of the current accounting system, and account descriptions no longer consistently reflect current operations or reporting requirements.

This review will help improve the clarity and transparency of account names and descriptions, ensuring that budgets and expenses are more easily understood and accurately reported. It will also help minimize duplicate, outdated, or underutilized accounts, resulting in a more streamlined chart of accounts and greater consistency in financial reporting.

In addition to supporting internal financial management, the review is intended to improve public understanding of municipal finances by providing clearer and more meaningful account descriptions, making it easier for residents and Council to identify where funds are being allocated and how municipal resources are being used.

Public Works Building Budget:

Staff have reallocated the Public Works Building budget category and associated expenses directly to the applicable Roads, Waterworks, and Wastewater operating accounts. The original purpose of this budget category was to provide a consolidated view of facility-related expenses for the Public Works Department. However, as the facility is utilized by multiple departments, the current structure no longer provides an accurate representation of departmental costs.

Under the previous model, expenses were allocated using predetermined percentage splits. However, it has become increasingly difficult to accurately assign costs when expenses benefited departments differently and should not necessarily be allocated evenly. As a result, costs could be allocated to departments that did not fully incur the expense.

By reallocating the budget and coding expenses directly to the corresponding general ledger accounts, staff are able to allocate costs more accurately based on the department or service area receiving the benefit. This change improves financial tracking, enhances transparency, and provides more meaningful reporting by ensuring expenses are recorded in the appropriate departmental operating budgets. This is particularly important for the Waterworks budget as it is user rate funded.

The former Public Works Building budget and related expenses have been reallocated to the Roads, Waterworks, and Wastewater Departments in accordance with the established allocation methodology (50% Roads, 30% Waterworks, and 20% Wastewater). The related Waterworks budget codes have also been reallocated to their corresponding general ledger accounts. As a result, the existing Public Works Building budget codes have been removed and will no longer be used moving forward.

This change has no impact on the total budget but will improve transparency and more accurate tracking moving forward.

Overtime: A review of overtime expenditures will be completed, as costs currently appear higher than anticipated. The transactions will be reviewed to ensure that no wages were incorrectly coded or recorded as overtime instead of regular wages. Recent staffing changes are expected to reduce the need for overtime for the remainder of the year. Overtime expenditures will continue to be monitored and reviewed as part of the 2027 budget process to ensure the budget more accurately reflects operational requirements.

Internet Costs: Internet costs are currently captured within either Computer Supplies, Computer Website Hosting or the Telephone budget depending on the department. Beginning with the 2027 budget, these costs will be separated into a dedicated budget line to provide greater transparency and a cleaner presentation for Council and the public. Recent changes to service and contractual agreements have resulted in expenses that are higher than anticipated. This will be reviewed with the IT Department when the line item is separated.

Alternatives:

N/A

Financial Implications:

N/A

Attachments & Relevant Legislation:

2026Q2 Variance Report

Others Consulted:

Senior Management Team

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

2026 Variance Report

As of June 30, 2026

Administration - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Administration	Administration	1-3-1250-4040	P.I.L. - POST OFFICE		\$0.00	-\$3,547.00	-\$3,547.00	0%	PILs will be invoiced in Q3.
Administration	Administration	1-3-1250-4061	PIL - GLENGARRY MEMORIAL HOSPITAL		\$0.00	-\$2,043.00	-\$2,043.00	0%	PILs will be invoiced in Q3.
Administration	Administration	1-3-1250-4063	PIL ONTARIO HYDRO - HYDRO ONE		\$771.83	-\$3,941.00	-\$4,712.83	-20%	PILs will be invoiced in Q3.
Administration	Administration	1-3-1250-4064	PIL - MUNICIPAL, MNR, TRANSPORTATION		\$0.00	-\$21,056.00	-\$21,056.00	0%	PILs will be invoiced in Q3.
Administration	Administration	1-3-1250-4065	RAILWAYS - RIGHT OF WAY		\$0.00	-\$20,978.00	-\$20,978.00	0%	ROW will be invoiced in Q3.
Administration	Administration	1-3-1300-7130	PENALTIES & INTEREST ON TAXES		-\$179,739.82	-\$240,000.00	-\$60,260.18	75%	
Administration	Administration	1-3-1500-5009	ONTARIO MUNICIPAL PARTNERSHIP FUND		-\$1,324,150.00	-\$2,648,300.00	-\$1,324,150.00	50%	2 payments outstanding.
Administration	Administration	1-3-1700-7100	LOTTERY LICENCES		-\$4,358.47	-\$10,000.00	-\$5,641.53	44%	
Administration	Administration	1-3-1700-7102	TAX CERTIFICATES		-\$6,620.00	-\$12,500.00	-\$5,880.00	53%	
Administration	Administration	1-3-1700-7103	MARRIAGE LICENCES		-\$1,750.00	-\$4,375.00	-\$2,625.00	40%	
Administration	Administration	1-3-1700-7106	LAND RENTAL - CHIP STAND - OTHER		-\$3,334.65	-\$10,000.00	-\$6,665.35	33%	
Administration	Administration	1-3-1700-7111	MARRIAGE OFFICIATING FEES		-\$3,150.00	-\$6,000.00	-\$2,850.00	53%	
Administration	Administration	1-3-1700-7120	GENERAL GOVERNMENT INCOME		-\$2,086.01	\$0.00	\$2,086.01	-2086%	Tax bill reprints, NSF fees.
Administration	Administration	1-3-1700-7141	INTEREST ON BANK ACCOUNT		-\$46,405.08	-\$150,000.00	-\$103,594.92	31%	
Administration	Administration	1-3-1700-7160	RENTAL OF BUILDINGS		-\$3,568.40	-\$2,712.00	\$856.40	132%	
Administration	Administration	1-3-1700-7161	OVER/SHORT		-\$6.68	\$0.00	\$6.68	-7%	
Total					-\$1,574,397.28	-\$3,135,452.00	-\$1,561,054.72	50%	

Administration - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Administration	Administration	1-4-1200-1010	ADM - WAGES		\$287,981.08	\$681,000.00	\$393,018.92	42%	
Administration	Administration	1-4-1200-1035	ADM - OVERTIME		\$0.00	\$0.00	\$0.00	0%	
Administration	Administration	1-4-1200-1110	ADM - EMPLOYEE BENEFITS		\$127,261.09	\$233,000.00	\$105,738.91	55%	
Administration	Administration	1-4-1200-1225	ADM - INSURANCE		\$108,237.95	\$108,238.00	\$0.05	100%	Insurance premium paid for 2026.
Administration	Administration	1-4-1200-1507	ADM - BANK CHARGES		\$4,536.57	\$12,000.00	\$7,463.43	38%	
Administration	Administration	1-4-1200-2015	ADM - TAXES MUNICIPAL PROPERTY		\$8,587.95	\$26,000.00	\$17,412.05	33%	
Administration	Administration	1-4-1200-2020	ADM - HEALTH & SAFETY		\$0.00	\$3,000.00	\$3,000.00	0%	
Administration	Administration	1-4-1200-2025	ADM - MILEAGE & TRAVEL		\$63.92	\$3,000.00	\$2,936.08	2%	
Administration	Administration	1-4-1200-2026	ADM - MEETING ATTENDANCE		\$240.00	\$1,380.00	\$1,140.00	17%	
Administration	Administration	1-4-1200-2035	ADM - CONFERENCES/WORKSHOPS/TRAINING		\$11,357.48	\$20,000.00	\$8,642.52	57%	Expenses are not consistent throughout the year. Anticipated to remain within budget.
Administration	Administration	1-4-1200-2048	ADM - STAFF CELL PHONES C/B		-\$3,030.07	\$0.00	\$3,030.07	-3030%	This GL is charged back to staff members for cell phone expenses. It is currently in a credit position as the bill has not yet been paid.
Administration	Administration	1-4-1200-2049	ADM - CELL PHONES		\$2,168.86	\$4,000.00	\$1,831.14	54%	
Administration	Administration	1-4-1200-2050	ADM - TELEPHONE		\$1,422.34	\$4,500.00	\$3,077.66	32%	
Administration	Administration	1-4-1200-2051	ADM - COURIER		\$361.53	\$500.00	\$138.47	72%	Increase in registered mail. Fluctuates throughout the year.
Administration	Administration	1-4-1200-2055	ADM - ENBRIDGE		\$2,450.85	\$4,500.00	\$2,049.15	54%	
Administration	Administration	1-4-1200-2056	ADM - HYDRO		\$6,880.36	\$20,000.00	\$13,119.64	34%	
Administration	Administration	1-4-1200-2100	ADM - POSTAGE & FOLDING LEASING		\$17,953.26	\$25,000.00	\$7,046.74	72%	Expenses to be reallocated to all departments.

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Administration	Administration	1-4-1200-2102	ADM - PARKING LOT RENT	\$2,839.08	\$5,434.00	\$2,594.92	52%	
Administration	Administration	1-4-1200-2120	ADM - OFFICE SUPPLIES	\$5,039.37	\$12,000.00	\$6,960.63	42%	
Administration	Administration	1-4-1200-2124	ADM - HOUSEKEEPING & JANITORIAL SUPPLIES	\$14,053.78	\$34,500.00	\$20,446.22	41%	
Administration	Administration	1-4-1200-2125	ADM - SUPPLIES	\$1,257.34	\$8,000.00	\$6,742.66	16%	
Administration	Administration	1-4-1200-2130	ADM - COMPUTER FEES AND EQUIPMENT	\$15,702.61	\$6,000.00	-\$9,702.61	262%	A laptop was required for new staff.
Administration	Administration	1-4-1200-2131	ADM - COMPUTER WEBSITE HOSTING	\$37,666.24	\$100,000.00	\$62,333.76	38%	Encompasses all software needs including Adobe, Microsoft, ADP.
Administration	Administration	1-4-1200-2140	ADM - PHOTOCOPIER ADMINISTRATION	\$2,663.43	\$10,000.00	\$7,336.57	27%	
Administration	Administration	1-4-1200-2200	ADM - ACCOUNTING/AUDIT	\$12,211.21	\$45,000.00	\$32,788.79	27%	
Administration	Administration	1-4-1200-2210	ADM - LEGAL FEES	\$18,980.50	\$16,000.00	-\$2,980.50	119%	Increased legal fees.
Administration	Administration	1-4-1200-2223	ADM - CONSULTING/PROFESSIONAL FEES	\$0.00	\$75,000.00	\$75,000.00	0%	
Administration	Administration	1-4-1200-2366	ADM - BUILDING/PROP MAINT/SUPPLIES	\$3,907.07	\$40,000.00	\$36,092.93	10%	
Administration	Administration	1-4-1200-2410	ADM - ASSOCIATION & MEMBERSHIP FEES	\$1,171.29	\$9,000.00	\$7,828.71	13%	
Administration	Administration	1-4-1200-2457	ADM - PRINTING ADMINISTRATION	\$508.80	\$5,500.00	\$4,991.20	9%	
Administration	Administration	1-4-1200-2500	ADM - MARRIAGE LICENCE FEES	\$1,920.00	\$1,875.00	-\$45.00	102%	Offset by revenue from marriage licences.
Administration	Administration	1-4-1200-3600	ADM - ELECTION COSTS	\$0.00	\$40,000.00	\$40,000.00	0%	
Administration	Administration	1-4-1200-4010	ADM - CONTRACTED SERVICES	\$25,551.95	\$62,000.00	\$36,448.05	41%	
Administration	Administration	1-4-1200-4267	ADM - SENIOR SUPPORT (LEGION)	\$3,589.04	\$5,000.00	\$1,410.96	72%	
Administration	Administration	1-4-1200-4941	ADM - SHREDDING SERVICE	\$968.02	\$3,000.00	\$2,031.98	32%	
Administration	Administration	1-4-1200-5010	ADM - GENERAL EXPENSES	\$1,054.06	\$5,000.00	\$3,945.94	21%	
Administration	Administration	1-4-1200-6450	ADM - ACCESSIBLTY FOR ONT DISABILITIES	\$0.00	\$10,000.00	\$10,000.00	0%	
Administration	Administration	1-4-1200-7111	ADM - MARRIAGE CEREMONY COSTS	\$200.00	\$3,750.00	\$3,550.00	5%	
Administration	Administration	1-4-1200-7120	ADM - TAX WRITE-OFFS	\$7,510.33	\$14,000.00	\$6,489.67	54%	
Administration	Communications	1-4-2002-2300	COMMS - ADVERTISING	\$6,166.27	\$18,000.00	\$11,833.73	34%	
Administration	Communications	1-4-2002-2325	COMMS - PUBLICITY & PROMOTION	\$0.00	\$4,000.00	\$4,000.00	0%	
Total				\$739,433.56	\$1,679,177.00	\$939,743.44	44%	

Administration Department Total				-\$834,963.72	-\$1,456,275.00	-\$621,311.28	57%	
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Agricultural and Drainage - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Agriculture & Drainage	Drainage	1-3-8020-4010	DRAINAGE - MUNICIPAL DRAIN MTCE. CHARGES		-\$31,617.36	-\$200,000.00	-\$168,382.64	16%	
Agriculture & Drainage	Drainage	1-3-8020-4012	DRAINAGE - TILE DRAINAGE INSPECTION FEES		\$0.00	-\$150.00	-\$150.00	0%	
Agriculture & Drainage	Drainage	1-3-8020-5095	DRAINAGE SUPT/MAINTENANCE GRANT		\$0.00	-\$37,500.00	-\$37,500.00	0%	
Agriculture & Drainage	Livestock	1-3-8030-5030	LIVESTOCK & POULTRY GRANT		-\$2,941.43	-\$4,000.00	-\$1,058.57	74%	Offset by expense.
Agriculture & Drainage	Tile Drainage	1-3-8040-4013	DRAINAGE - TILE DRAINAGE LOAN - TAXES		-\$44,360.90	-\$50,000.00	-\$5,639.10	89%	Offset by expense.
Total					-\$78,919.69	-\$291,650.00	-\$212,730.31	27%	

Agricultural and Drainage - Expenses									
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Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Agriculture & Drainage	Drainage	1-4-8020-2035	DRAIN - CONFERENCE & WORKSHOP		\$0.00	\$1,500.00	\$1,500.00	0%	
Agriculture & Drainage	Drainage	1-4-8020-4010	DRAIN - CONTRACT SERVICES		\$31,733.26	\$75,000.00	\$43,266.74	42%	
Agriculture & Drainage	Drainage	1-4-8020-6150	MUNICIPAL DRAIN MAINTENANCE		\$25,286.16	\$190,000.00	\$164,713.84	13%	Recoverable from landowners.
Agriculture & Drainage	Drainage	1-4-8020-6151	MUNCIPAL DRAIN - BEAVER MANAGEMENT		\$6,000.83	\$10,000.00	\$3,999.17	60%	Recoverable from landowners.
Agriculture & Drainage	Livestock	1-4-8030-6170	LIVESTOCK EVALUATOR		\$409.41	\$1,000.00	\$590.59	41%	
Agriculture & Drainage	Livestock	1-4-8030-6171	LIVESTOCK DAMAGES		\$2,675.13	\$5,000.00	\$2,324.87	54%	Offset by revenue.
Agriculture & Drainage	Tile Drainage	1-4-8040-6300	TILE DRAINAGE - DEBENTURE PRINCIPAL		\$25,719.00	\$50,000.00	\$24,281.00	51%	Offset by revenue.
Agriculture & Drainage	Tile Drainage	1-4-8040-6301	TILE DRAINAGE - DEBENTURE INTEREST		\$0.00	\$0.00	\$0.00	0%	
Total					\$91,823.79	\$332,500.00	\$240,676.21	28%	

Agricultural and Drainage Department Total					\$12,904.10	\$40,850.00	\$27,945.90	32%	
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Building, By-Law and Planning - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Building, By-Law and Planning	Building	1-3-2100-6000	CBO - PROPERTY STANDARDS		\$0.00	-\$2,500.00	-\$2,500.00	0%	
Building, By-Law and Planning	Building	1-3-2100-7200	CBO - BUILDING PERMITS		-\$93,926.29	-\$220,000.00	-\$126,073.71	43%	
Building, By-Law and Planning	Building	1-3-2100-7203	CBO - REVENUE - OTHER		\$250.00	\$0.00	-\$250.00	250%	Invoice cancelled from 2025.
Building, By-Law and Planning	Building	1-3-2100-7205	CBO - CIVIC NUMBERS REVENUE		-\$2,750.00	-\$3,500.00	-\$750.00	79%	
Building, By-Law and Planning	By-Law	1-3-2125-7104	BYLAW - BUSINESS LICENSE/PERMITS		-\$4,000.00	-\$9,000.00	-\$5,000.00	44%	
Building, By-Law and Planning	By-Law	1-3-2125-7201	BYLAW - ENFORCEMENT VIOLATIONS		-\$2,633.30	-\$1,000.00	\$1,633.30	263%	
Building, By-Law and Planning	By-Law	1-3-2125-7203	BYLAW - AMPS REVENUE		-\$1,550.00	-\$2,500.00	-\$950.00	62%	
Building, By-Law and Planning	By-Law	1-3-2125-7208	BYLAW - PARKING TICKETS		\$0.00	-\$2,000.00	-\$2,000.00	0%	
Building, By-Law and Planning	By-Law	1-3-2125-7753	BYLAW - PARKING PASSES		\$0.00	-\$1,000.00	-\$1,000.00	0%	
Building, By-Law and Planning	Septic Systems	1-3-2200-7200	SS - PERMITS		-\$14,350.00	-\$22,000.00	-\$7,650.00	65%	
Building, By-Law and Planning	Septic Systems	1-3-2200-7203	SS - OTHER REVENUE		-\$70.00	\$0.00	\$70.00	-70%	

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Building, By-Law and Planning	Animal Control	1-3-2250-7210	ANIMAL CONTROL - DOG LICENCES	-\$36,020.00	-\$38,000.00	-\$1,980.00	95%	
Building, By-Law and Planning	Animal Control	1-3-2250-7211	ANIMAL CONTROL - POUNDKEEPER	\$0.00	-\$500.00	-\$500.00	0%	
Building, By-Law and Planning	Animal Control	1-3-2250-7212	ANIMAL CONTROL - DOG ADOPTION	\$0.00	-\$1,000.00	-\$1,000.00	0%	
Building, By-Law and Planning	Planning	1-3-8000-7109	PLN - ZONING CERTIFICATES	-\$2,300.00	-\$5,000.00	-\$2,700.00	46%	
Building, By-Law and Planning	Planning	1-3-8000-7800	PLN - ZONING & AMENDMENT FEES	-\$10,600.00	-\$20,000.00	-\$9,400.00	53%	
Building, By-Law and Planning	Planning	1-3-8000-7802	PLN - MINOR VARIANCES	-\$1,500.00	-\$5,000.00	-\$3,500.00	30%	
Building, By-Law and Planning	Planning	1-3-8000-7803	PLN - SITE PLANS	\$0.00	-\$32,000.00	-\$32,000.00	0%	
Building, By-Law and Planning	Planning	1-3-8000-7805	PLN - TREE CLEAR CUTTING PERMITS	-\$1,500.00	-\$2,000.00	-\$500.00	75%	
Building, By-Law and Planning	Planning	1-3-8000-7806	PLN - CASH-IN-LIEU PARKLAND FEES	-\$3,000.00	\$0.00	\$3,000.00	-3000%	
Building, By-Law and Planning	Planning	1-3-8000-7807	PLN - PART LOT CONTROL FEES	\$0.00	-\$1,000.00	-\$1,000.00	0%	
Building, By-Law and Planning	Planning	1-3-8000-7808	PLN - SEVERANCE APPLICATION FEES	-\$7,300.00	-\$15,000.00	-\$7,700.00	49%	
Total				-\$181,249.59	-\$383,000.00	-\$201,750.41	47%	

Building, By-Law and Planning - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Building, By-Law and Planning	Building	1-4-2100-1010	CBO - WAGES		\$91,441.83	\$220,400.00	\$128,958.17	41%	
Building, By-Law and Planning	Building	1-4-2100-1110	CBO - BENEFITS		\$38,335.29	\$74,500.00	\$36,164.71	51%	
Building, By-Law and Planning	Building	1-4-2100-2021	CBO - WORK BOOTS & CLOTHING		\$0.00	\$2,000.00	\$2,000.00	0%	
Building, By-Law and Planning	Building	1-4-2100-2025	CBO - MILEAGE & TRAVEL		\$46.85	\$500.00	\$453.15	9%	
Building, By-Law and Planning	Building	1-4-2100-2035	CBO - CONFERENCE/WORKSHOP/TRAINING		\$1,087.82	\$3,000.00	\$1,912.18	36%	Annual conference for September paid for in advance. No other major expenses expected.
Building, By-Law and Planning	Building	1-4-2100-2049	CBO - CELL PHONE		\$964.65	\$2,000.00	\$1,035.35	48%	
Building, By-Law and Planning	Building	1-4-2100-2100	CBO - POSTAGE		\$0.00	\$1,000.00	\$1,000.00	0%	
Building, By-Law and Planning	Building	1-4-2100-2120	CBO - OFFICE SUPPLIES		\$425.89	\$500.00	\$74.11	85%	Screen for laptop. No other major expenses expected.
Building, By-Law and Planning	Building	1-4-2100-2125	CBO - MATERIALS/SUPPLIES		\$334.67	\$1,000.00	\$665.33	33%	
Building, By-Law and Planning	Building	1-4-2100-2130	CBO - COMPUTER EQUIP & SUPPLIES		\$2,194.02	\$1,000.00	-\$1,194.02	219%	A new laptop was required.

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Building, By-Law and Planning	Building	1-4-2100-2131	CBO - COMPUTER WEBSITE HOSTING	\$4,578.27	\$9,000.00	\$4,421.73	51%	CGIS Software, Adobe
Building, By-Law and Planning	Building	1-4-2100-2140	CBO - PHOTOCOPIER EXPENSE	\$463.92	\$1,000.00	\$536.08	46%	
Building, By-Law and Planning	Building	1-4-2100-2210	CBO - LEGAL FEES	\$0.00	\$2,000.00	\$2,000.00	0%	
Building, By-Law and Planning	Building	1-4-2100-2223	CBO - CONSULTING FEES	\$0.00	\$1,000.00	\$1,000.00	0%	
Building, By-Law and Planning	Building	1-4-2100-2399	CBO - VEHICLE MAINTENANCE	\$41.69	\$3,000.00	\$2,958.31	1%	
Building, By-Law and Planning	Building	1-4-2100-2400	CBO - GAS/OIL/DIESEL	\$1,636.31	\$2,000.00	\$363.69	82%	Increased cost of gas, as a whole the department is under 50% variance. By-Law is at 23% variance.
Building, By-Law and Planning	Building	1-4-2100-2410	CBO - ASSOCIATION & MEMBERSHIP FEES	\$1,059.21	\$1,000.00	-\$59.21	106%	Annual memberships paid for.
Building, By-Law and Planning	Building	1-4-2100-4010	CBO - CONTRACT/CONTRACTED SERVICES	\$16,485.12	\$58,000.00	\$41,514.88	28%	
Building, By-Law and Planning	Building	1-4-2100-5010	CBO - GENERAL EXPENSES	\$0.00	\$350.00	\$350.00	0%	
Building, By-Law and Planning	Building	1-4-2100-7205	CBO - CIVIC NUMBERING COSTS	\$2,266.83	\$3,500.00	\$1,233.17	65%	Offset by revenue.
Building, By-Law and Planning	By-Law	1-4-2125-1010	BY-LAW - WAGES	\$44,394.73	\$108,300.00	\$63,905.27	41%	
Building, By-Law and Planning	By-Law	1-4-2125-1035	BY-LAW - OVERTIME	\$82.60	\$4,000.00	\$3,917.40	2%	
Building, By-Law and Planning	By-Law	1-4-2125-1110	BY-LAW - BENEFITS	\$17,046.41	\$37,000.00	\$19,953.59	46%	
Building, By-Law and Planning	By-Law	1-4-2125-2021	BY-LAW - CLOTHING ALLOWANCE	\$0.00	\$450.00	\$450.00	0%	
Building, By-Law and Planning	By-Law	1-4-2125-2035	BY-LAW - CONFERENCES & TRAINING	\$0.00	\$1,000.00	\$1,000.00	0%	
Building, By-Law and Planning	By-Law	1-4-2125-2049	BY-LAW - CELL PHONES	\$257.58	\$1,000.00	\$742.42	26%	
Building, By-Law and Planning	By-Law	1-4-2125-2130	BYLAW - COMPUTER FEES	\$176.33	\$680.00	\$503.67	26%	
Building, By-Law and Planning	By-Law	1-4-2125-2210	BY-LAW - LEGAL FEES	\$0.00	\$1,000.00	\$1,000.00	0%	
Building, By-Law and Planning	By-Law	1-4-2125-2399	BY-LAW - TRUCK EXPENSES	\$592.17	\$1,500.00	\$907.83	39%	
Building, By-Law and Planning	By-Law	1-4-2125-2400	BY-LAW - GAS/OIL/DIESEL	\$566.64	\$2,500.00	\$1,933.36	23%	Increased for Building, as a whole the department is under 50% variance.
Building, By-Law and Planning	Septic Systems	1-4-2200-4010	SS - CONTRACTED SERVICES	\$0.00	\$20,000.00	\$20,000.00	0%	
Building, By-Law and Planning	Septic Systems	1-4-2200-7206	SS - MANDATORY INSPECTIONS	\$0.00	\$2,000.00	\$2,000.00	0%	
Building, By-Law and Planning	Animal Control	1-4-2250-5100	ANIMAL CONTROL - DOG TAGS AND LICENCES	\$0.00	\$500.00	\$500.00	0%	

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Building, By-Law and Planning	Animal Control	1-4-2250-5105	ANIMAL CONTROL - DOG POUND FEES	\$394.80	\$3,000.00	\$2,605.20	13%
Building, By-Law and Planning	Animal Control	1-4-2250-5106	ANIMAL CONTROL - LIVESTOCK POUNDKEEPER	\$0.00	\$1,000.00	\$1,000.00	0%
Building, By-Law and Planning	Planning	1-4-8000-1010	PLN - WAGES	\$7,716.53	\$29,800.00	\$22,083.47	26%
Building, By-Law and Planning	Planning	1-4-8000-1110	PLN - BENEFITS	\$3,168.23	\$8,500.00	\$5,331.77	37%
Building, By-Law and Planning	Planning	1-4-8000-2035	PLN - CONFERENCES/WORKSHOPS/TRAINING	\$0.00	\$2,000.00	\$2,000.00	0%
Building, By-Law and Planning	Planning	1-4-8000-2100	PLN-POSTAGE	\$0.00	\$200.00	\$200.00	0%
Building, By-Law and Planning	Planning	1-4-8000-2210	PLN - LEGAL FEES	\$0.00	\$1,000.00	\$1,000.00	0%
Building, By-Law and Planning	Planning	1-4-8000-2223	PLN - CONSULTING FEES	\$170.17	\$10,000.00	\$9,829.83	2%
Total				\$235,928.56	\$622,180.00	\$386,251.44	38%

Building, By-Law and Planning Department Total				\$54,678.97	\$239,180.00	\$184,501.03	23%
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Community Services - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Community Services	Community Development	1-3-1900-4962	COMM. DEV. - USER FEES INSURANCE		-\$3,400.81	\$0.00	\$3,400.81	-3401%	Revenue from user group insurance. Offset by expense.
Community Services	Community Development	1-3-1900-7754	COMM. DEV. - OTHER FUNDING		-\$1,512.31	-\$7,500.00	-\$5,987.69	20%	Grant funding received from Celebrate Canada Heritage Grant. To be redistributed to Canada Day organizers.
Community Services	Community Development	1-3-1900-8004	COMM. DEV. - SPECIAL EVENTS		\$0.00	-\$13,050.00	-\$13,050.00	0%	Ticket sales for Evening of Excellence, to be reflected in Q3
Community Services	Economic Development	1-3-1950-3000	ECON DEV - WAGE SUBSIDY		\$0.00	-\$22,901.00	-\$22,901.00	0%	The Township was not successful in receiving funding.
Community Services	Maxville Sports Complex	1-3-7100-2129	MSC - VENDING MACHINES		\$0.00	-\$2,000.00	-\$2,000.00	0%	To be reflected in Q3.
Community Services	Maxville Sports Complex	1-3-7100-7710	MSC - HALL RENTAL		-\$1,902.69	-\$12,000.00	-\$10,097.31	16%	
Community Services	Maxville Sports Complex	1-3-7100-7711	MSC - CANTEEN		\$0.00	-\$1,200.00	-\$1,200.00	0%	RFP currently issued for new canteen provider for next season.
Community Services	Maxville Sports Complex	1-3-7100-7712	MSC - BAR RECEIPTS		-\$601.04	-\$5,000.00	-\$4,398.96	12%	To be reflected in Q3.
Community Services	Maxville Sports Complex	1-3-7100-7713	MSC - PRO SHOP		-\$447.79	-\$1,000.00	-\$552.21	45%	
Community Services	Maxville Sports Complex	1-3-7100-7714	MSC - PEPSI MACHINE		\$0.00	-\$1,500.00	-\$1,500.00	0%	To be reflected in Q3.
Community Services	Maxville Sports Complex	1-3-7100-7715	MSC - BALL FIELDS RENTS		-\$153.98	-\$500.00	-\$346.02	31%	To be reflected in Q3 at the end of the season.
Community Services	Maxville Sports Complex	1-3-7100-7716	MSC - ADVERTISING		\$0.00	-\$5,000.00	-\$5,000.00	0%	To be reflected in Q3.

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Community Services	Maxville Sports Complex	1-3-7100-7720	MSC - ICE RENTAL	-\$114,476.35	-\$220,000.00	-\$105,523.65	52%	Final ice season invoices recently distributed.
Community Services	Maxville Sports Complex	1-3-7100-7721	MSC - FLOOR ICE SURFACE	\$0.00	-\$2,000.00	-\$2,000.00	0%	To be reflected in Q3 for completion of dry pad season for lacrosse and ball hockey leagues.
Community Services	Maxville Sports Complex	1-3-7100-7722	MSC - PROGRAMMING	-\$4,034.04	-\$6,000.00	-\$1,965.96	67%	Increase in MSC yoga programming . Chair Yoga added.
Community Services	Maxville Sports Complex	1-3-7100-8001	MSC - TRANSFER FROM RESERVES	\$0.00	-\$140,000.00	-\$140,000.00	0%	
Community Services	Island Park	1-3-7200-4101	ISLAND PARK - FIELD LINING SPORTSFIELD R	-\$10,319.50	-\$15,000.00	-\$4,680.50	69%	Revenue from GSL agreement. MRA contribution towards Township lining expenses will be reflected in Q3.
Community Services	Island Park	1-3-7200-7712	ISLAND PARK - BAR REVENUE	-\$2,771.97	-\$3,000.00	-\$228.03	92%	Increase in bar requests at Sandfield Centre.
Community Services	Island Park	1-3-7200-7722	ISLAND PARK - PROGRAMMING	-\$2,739.56	\$0.00	\$2,739.56	-2740%	New Yoga Programs and Chair Yoga added at Island Park.
Community Services	Island Park	1-3-7200-7748	ISLAND PARK - DUMPING STATION	\$0.00	-\$250.00	-\$250.00	0%	
Community Services	Island Park	1-3-7200-7751	ISLAND PARK - HALL RENTAL	-\$6,227.91	-\$18,000.00	-\$11,772.09	35%	
Community Services	Island Park	1-3-7200-7753	ISLAND PARK - OTHER REVENUE	-\$400.00	-\$2,000.00	-\$1,600.00	20%	
Community Services	Dome	1-3-7300-4100	DOMES - GLENG. WOMEN'S VOLLEYBALL	\$60.00	-\$5,000.00	-\$5,060.00	-1%	To be collected for new season in Q3.
Community Services	Dome	1-3-7300-4101	DOMES - ADVERTISING REVENUE	\$0.00	-\$1,000.00	-\$1,000.00	0%	To be reflected in Q3.
Community Services	Dome	1-3-7300-4102	DOMES - TENNIS REVENUES	-\$22,146.57	-\$25,000.00	-\$2,853.43	89%	Increase in court rentals
Community Services	Dome	1-3-7300-4103	DOMES - TRACK REVENUES	-\$13,616.09	-\$18,000.00	-\$4,383.91	76%	Increase in track users
Community Services	Dome	1-3-7300-4104	DOMES - FIELD REVENUES	-\$52,043.20	-\$50,000.00	\$2,043.20	104%	Increase use of turf - baseball practices, soccer, etc.
Community Services	Dome	1-3-7300-4105	DOMES - VENDING REVENUES	-\$672.91	-\$500.00	\$172.91	135%	Increase in vending sales at dome
Community Services	Dome	1-3-7300-4106	DOMES - LAWN BOWLING	-\$126.80	-\$500.00	-\$373.20	25%	
Community Services	Dome	1-3-7300-4110	DOMES - BIRTHDAY PARTIES	-\$7,735.85	-\$7,500.00	\$235.85	103%	Increase in Birthday parties at the Dome.
Community Services	Dome	1-3-7300-7750	DOMES - REGISTRATION FEES	-\$4,693.65	-\$2,000.00	\$2,693.65	235%	March Break Camp, Soccer Clinics, etc.
Community Services	Dome	1-3-7300-7754	DOMES - NAMING RIGHTS - TIM HORTON	\$0.00	-\$5,000.00	-\$5,000.00	0%	
Community Services	Libraries	1-3-7400-7160	LIB - LIBRARY RENT	\$0.00	-\$47,636.00	-\$47,636.00	0%	
Community Services	Glengarry Sports Palace	1-3-7500-3003	GSP - AGREEMENT SOUTH GLENGARRY	-\$50,000.00	-\$50,000.00	\$0.00	100%	Received in full.
Community Services	Glengarry Sports Palace	1-3-7500-4105	GSP - VENDING SUPPLIES	\$0.00	-\$750.00	-\$750.00	0%	To be reflected in Q3.

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Community Services	Glengarry Sports Palace	1-3-7500-7710	GSP - HALL RENTAL	-\$2,301.51	-\$7,000.00	-\$4,698.49	33%	
Community Services	Glengarry Sports Palace	1-3-7500-7712	GSP - BAR RECEIPTS	-\$6,758.24	-\$20,000.00	-\$13,241.76	34%	
Community Services	Glengarry Sports Palace	1-3-7500-7713	GSP - SKATE SHARPENING	-\$1,445.14	-\$6,000.00	-\$4,554.86	24%	
Community Services	Glengarry Sports Palace	1-3-7500-7714	GSP - PEPSI MACHINES	\$0.00	-\$1,000.00	-\$1,000.00	0%	To be reflected in Q3.
Community Services	Glengarry Sports Palace	1-3-7500-7715	GSP - GSPBALL	-\$119.43	-\$600.00	-\$480.57	20%	Invoices to be reflected in Q3 upon completion of season.
Community Services	Glengarry Sports Palace	1-3-7500-7716	GSP - BOARD ADVERTISING	\$0.00	-\$7,500.00	-\$7,500.00	0%	To be reflected in Q3.
Community Services	Glengarry Sports Palace	1-3-7500-7719	GSP - OTHER REVENUES	\$0.00	-\$7,000.00	-\$7,000.00	0%	
Community Services	Glengarry Sports Palace	1-3-7500-7720	GSP - ICE RENTAL	-\$145,037.34	-\$225,000.00	-\$79,962.66	64%	End-of-season invoices recently issued.
Community Services	Glengarry Sports Palace	1-3-7500-7721	GSP - OTHER ICE RENTALS	-\$3,076.10	-\$5,000.00	-\$1,923.90	62%	
Community Services	Glengarry Sports Palace	1-3-7500-7722	GSP - PROGRAMMING	-\$10,154.48	-\$20,000.00	-\$9,845.52	51%	
Community Services	Glengarry Sports Palace	1-3-7500-7723	GSP - CANTEEN RENTAL	-\$1,092.76	-\$2,100.00	-\$1,007.24	52%	
Community Services	Glengarry Hospital Pool	1-3-7600-7720	HGMH - POOL RENTAL	-\$381.91	-\$10,000.00	-\$9,618.09	4%	
Community Services	Glengarry Hospital Pool	1-3-7600-7722	HGMH - PROGRAMMING	-\$28,749.55	-\$40,000.00	-\$11,250.45	72%	
Total				-\$499,079.48	-\$1,041,987.00	-\$542,907.52	48%	

Community Services - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Community Services	Community Development	1-4-1900-1225	COMM. DEV - INSURANCE		\$1,919.49	\$1,920.00	\$0.51	100%	Insurance premium paid for 2026.
Community Services	Community Development	1-4-1900-2031	COMM. DEV. - JULY 1ST & CHRISTMAS EXP.		\$13,228.80	\$15,500.00	\$2,271.20	85%	Bulk of expenses completed for 2026 (fireworks for Canada Day celebrations). Remaining amount will be allocated for Christmas festivities.
Community Services	Community Development	1-4-1900-2300	COMM. DEV - ADVERTISING		\$0.00	\$500.00	\$500.00	0%	
Community Services	Community Development	1-4-1900-8004	COMM. DEV - SPECIAL EVENTS		\$1,641.15	\$15,000.00	\$13,358.85	11%	
Community Services	Community Development	1-4-1900-8005	COMM. DEV - COMMITTEE		\$0.00	\$5,000.00	\$5,000.00	0%	Honorariums paid at end of year based on attendance.
Community Services	Community Development	1-4-1900-8006	COMM DEV - ACH COMMITTEE		\$0.00	\$5,000.00	\$5,000.00	0%	Honorariums paid at end of year based on attendance.
Community Services	Economic Development	1-4-1950-1010	ECON DEV - WAGES		\$35,494.31	\$144,000.00	\$108,505.69	25%	Vacant EDO position since March.

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Community Services	Economic Development	1-4-1950-1015	ECON DEV - PART-TIME WAGES	\$3,881.42	\$11,000.00	\$7,118.58	35%	Part-Time Summer Tourism & Special Events Student
Community Services	Economic Development	1-4-1950-1110	ECON DEV - BENEFITS	\$11,305.99	\$43,100.00	\$31,794.01	26%	Vacant EDO position since March.
Community Services	Economic Development	1-4-1950-2025	ECON DEV - MILEAGE	\$99.56	\$2,500.00	\$2,400.44	4%	
Community Services	Economic Development	1-4-1950-2026	ECON DEV - MEETING	\$5.00	\$960.00	\$955.00	1%	
Community Services	Economic Development	1-4-1950-2034	ECON DEV - SPONSORSHIP	\$3,887.98	\$5,000.00	\$1,112.02	78%	International Women's Day events, Smile Cookie Campaign, Tourism Sign sponsorship, etc.
Community Services	Economic Development	1-4-1950-2035	ECON DEV - TRAINING CONFERENCE	\$4,683.45	\$6,000.00	\$1,316.55	78%	EDCO events, seminars, etc.
Community Services	Economic Development	1-4-1950-2049	ECON DEV - CELL PHONES	\$132.49	\$1,000.00	\$867.51	13%	
Community Services	Economic Development	1-4-1950-2050	ECON DEV - TELEPHONE	\$40.62	\$150.00	\$109.38	27%	
Community Services	Economic Development	1-4-1950-2125	ECON DEV - SUPPLIES	\$246.48	\$750.00	\$503.52	33%	
Community Services	Economic Development	1-4-1950-2130	ECON DEV - COMPUTER EXPENSE	\$0.00	\$1,150.00	\$1,150.00	0%	
Community Services	Economic Development	1-4-1950-2140	ECON DEV - PHOTOCOPIER	\$325.35	\$1,200.00	\$874.65	27%	
Community Services	Economic Development	1-4-1950-2300	ECON DEV - ADVERTISING	\$3,336.41	\$5,000.00	\$1,663.59	67%	Purchase of new branded tent, Meet me on Main Street advertising, etc.
Community Services	Economic Development	1-4-1950-2410	ECON DEV - MEMBERSHIP FEES	\$473.18	\$1,500.00	\$1,026.82	32%	
Community Services	Economic Development	1-4-1950-3702	ECON DEV - CIP IMPROVEMENT GRANT	\$0.00	\$30,000.00	\$30,000.00	0%	2 successful CIP projects ongoing. Funding to be released upon project completion.
Community Services	Economic Development	1-4-1950-3703	ECON DEV - CIP OPERATING EXPENSE	\$0.00	\$750.00	\$750.00	0%	
Community Services	Economic Development	1-4-1950-4102	ECON DEV - TREE PROGRAM	\$1,790.30	\$7,500.00	\$5,709.70	24%	Trees planted in Glen Robertson, Alexandria Cenotaph, and the Glengarry Pioneer Museum.
Community Services	Recreation Building Water Legislation	1-4-7020-4260	APPLE HILL COMMUNITY CENTRE	\$0.00	\$1,428.00	\$1,428.00	0%	
Community Services	Recreation Building Water Legislation	1-4-7020-4261	GLEN ROBERTSON COMMUNITY CENTRE	\$158.75	\$1,429.00	\$1,270.25	11%	
Community Services	Recreation Building Water Legislation	1-4-7020-4262	DUNVEGAN RECREATION CENTRE	\$0.00	\$1,428.00	\$1,428.00	0%	
Community Services	Recreation Building Water Legislation	1-4-7020-4263	DALKEITH RECREATION CENTRE	\$580.28	\$1,429.00	\$848.72	41%	

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Community Services	Recreation Building Water Legislation	1-4-7020-4264	MAXVILLE RECREATION CENTRE	\$98.81	\$0.00	-\$98.81	99%	
Community Services	Recreation Building Water Legislation	1-4-7020-4266	DALKEITH LIBRARY	\$638.55	\$1,429.00	\$790.45	45%	
Community Services	Maxville Sports Complex	1-4-7100-1010	MSC - WAGES	\$107,463.73	\$222,600.00	\$115,136.27	48%	
Community Services	Maxville Sports Complex	1-4-7100-1015	MSC - PART TIME WAGES	\$15,475.21	\$35,000.00	\$19,524.79	44%	On track with budgeted expenditures. No part time staff are scheduled from May to September.
Community Services	Maxville Sports Complex	1-4-7100-1035	MSC - OVERTIME	\$10,071.16	\$10,000.00	-\$71.16	101%	Recent staffing changes and onboarding expected to minimize OT for remainder of 2026.
Community Services	Maxville Sports Complex	1-4-7100-1110	MSC - BENEFITS	\$48,002.77	\$94,550.00	\$46,547.23	51%	
Community Services	Maxville Sports Complex	1-4-7100-1225	MSC - INSURANCE	\$26,752.54	\$26,753.00	\$0.46	100%	Insurance premiums paid for 2026.
Community Services	Maxville Sports Complex	1-4-7100-1505	MSC - LTD PAYMENTS	\$0.00	\$19,350.00	\$19,350.00	0%	
Community Services	Maxville Sports Complex	1-4-7100-1507	MSC - BANK S/C	\$817.53	\$0.00	-\$817.53	818%	Bank charges - offset by program revenue.
Community Services	Maxville Sports Complex	1-4-7100-2020	MSC - HEALTH & SAFETY	\$69.16	\$750.00	\$680.84	9%	
Community Services	Maxville Sports Complex	1-4-7100-2021	MSC - WORK BOOTS & CLOTHING	\$317.14	\$2,000.00	\$1,682.86	16%	
Community Services	Maxville Sports Complex	1-4-7100-2025	MSC - MILEAGE & TRAVEL	\$186.59	\$700.00	\$513.41	27%	
Community Services	Maxville Sports Complex	1-4-7100-2028	MSC - BOOK KING SOFTWARE	\$2,636.56	\$2,200.00	-\$436.56	120%	Annual renewal complete for year.
Community Services	Maxville Sports Complex	1-4-7100-2030	MSC - SPORTSFIELDS EXPENSES	\$2,658.64	\$4,000.00	\$1,341.36	66%	Routine diamond field maintenance; purchase of protective netting system.
Community Services	Maxville Sports Complex	1-4-7100-2035	MSC - CONFERENCES/ WORKSHOPS/TRAINING	\$149.97	\$3,000.00	\$2,850.03	5%	
Community Services	Maxville Sports Complex	1-4-7100-2049	MSC - CELL PHONE	\$134.72	\$700.00	\$565.28	19%	
Community Services	Maxville Sports Complex	1-4-7100-2050	MSC - TELEPHONE	\$181.61	\$750.00	\$568.39	24%	
Community Services	Maxville Sports Complex	1-4-7100-2056	MSC - HYDRO	\$42,580.66	\$100,000.00	\$57,419.34	43%	
Community Services	Maxville Sports Complex	1-4-7100-2057	MSC - WATER/SEWER	\$2,912.08	\$6,000.00	\$3,087.92	49%	
Community Services	Maxville Sports Complex	1-4-7100-2120	MSC - OFFICE SUPPLIES	\$255.46	\$500.00	\$244.54	51%	
Community Services	Maxville Sports Complex	1-4-7100-2124	MSC - HOUSEKEEPING & JANITORIAL SUPP	\$4,817.37	\$6,000.00	\$1,182.63	80%	Scrubber vacuum motor replacement.
Community Services	Maxville Sports Complex	1-4-7100-2125	MSC - MATERIALS/SUPPLIES	\$221.15	\$1,000.00	\$778.85	22%	

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Community Services	Maxville Sports Complex	1-4-7100-2126	MSC - HALL SUPPLIES	\$587.19	\$2,000.00	\$1,412.81	29%	
Community Services	Maxville Sports Complex	1-4-7100-2129	MSC - VENDING MACHINE	\$244.22	\$2,500.00	\$2,255.78	10%	Changes to arrangement of vending machine. Service is now external.
Community Services	Maxville Sports Complex	1-4-7100-2130	MSC - COMPUTER FEES & EQUIP.	\$701.58	\$1,500.00	\$798.42	47%	
Community Services	Maxville Sports Complex	1-4-7100-2140	MSC - PHOTOCOPIER EXPENSE	\$155.83	\$700.00	\$544.17	22%	
Community Services	Maxville Sports Complex	1-4-7100-2300	MSC - ADVERTISING	\$0.00	\$500.00	\$500.00	0%	
Community Services	Maxville Sports Complex	1-4-7100-2366	MSC - BUILDING MAINTENANCE/GROUND MTCE	\$19,171.35	\$70,000.00	\$50,828.65	27%	
Community Services	Maxville Sports Complex	1-4-7100-2367	MSC - PROPANE	\$26,000.36	\$45,000.00	\$18,999.64	58%	Increase in propane costs.
Community Services	Maxville Sports Complex	1-4-7100-2368	MSC - EQUIPMENT MTCE	\$4,371.29	\$15,000.00	\$10,628.71	29%	
Community Services	Maxville Sports Complex	1-4-7100-2400	MSC - GAS/DIESEL/OIL	\$62.81	\$1,000.00	\$937.19	6%	
Community Services	Maxville Sports Complex	1-4-7100-2410	MSC - ASOCIATION & MEMBERSHIP FEES	\$304.09	\$1,000.00	\$695.91	30%	
Community Services	Maxville Sports Complex	1-4-7100-2564	MSC - PRO SHOP	\$0.00	\$1,000.00	\$1,000.00	0%	
Community Services	Maxville Sports Complex	1-4-7100-4010	MSC - CONTRACTS/CONTRACTED SERVICES	\$1,012.51	\$3,500.00	\$2,487.49	29%	
Community Services	Maxville Sports Complex	1-4-7100-5120	MSC - SNOW REMOVAL	\$9,774.05	\$9,000.00	-\$774.05	109%	Increased winter maintenance events.
Community Services	Maxville Sports Complex	1-4-7100-7722	MSC - PROGRAMMING	\$4,980.00	\$3,500.00	-\$1,480.00	142%	Offset by revenue - Instructor fees.
Community Services	Island Park	1-4-7200-1010	ISLAND PARK - WAGES	\$78,327.40	\$240,000.00	\$161,672.60	33%	
Community Services	Island Park	1-4-7200-1015	ISLAND PARK - PART TIME WAGES	\$2,324.61	\$15,100.00	\$12,775.39	15%	
Community Services	Island Park	1-4-7200-1035	ISLAND PARK - OVERTIME	\$8,686.85	\$10,000.00	\$1,313.15	87%	Will be monitored.
Community Services	Island Park	1-4-7200-1110	ISLAND PARK - BENEFITS	\$31,963.71	\$87,000.00	\$55,036.29	37%	
Community Services	Island Park	1-4-7200-1225	ISLAND PARK - INSURANCE	\$18,211.08	\$18,212.00	\$0.92	100%	Insurance premiums paid for 2026.
Community Services	Island Park	1-4-7200-2020	ISLAND PARK - HEALTH & SAFETY	\$60.06	\$500.00	\$439.94	12%	
Community Services	Island Park	1-4-7200-2021	ISLAND PARK - CLOTHING ALLOWANCE	\$227.60	\$1,500.00	\$1,272.40	15%	
Community Services	Island Park	1-4-7200-2025	ISLAND PARK - MILEAGE & TRAVEL	\$15.64	\$500.00	\$484.36	3%	
Community Services	Island Park	1-4-7200-2028	ISLAND PARK - BOOK KING SOFTWARE	\$2,682.97	\$2,200.00	-\$482.97	122%	Annual renewal complete for 2026.
Community Services	Island Park	1-4-7200-2030	ISLAND PARK - SPORTSFIELDS EXPENSE	\$16,944.44	\$12,000.00	-\$4,944.44	141%	Increase in line painting needed for 2026 season - offset by revenue from MRAs.

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Community Services	Island Park	1-4-7200-2035	ISLAND PARK - CONF/WORKSHOP/TRAINING	\$0.00	\$3,000.00	\$3,000.00	0%	
Community Services	Island Park	1-4-7200-2049	ISLAND PARK - CELL PHONE	\$799.64	\$1,200.00	\$400.36	67%	New replacement cell phone purchased for staff in Q2.
Community Services	Island Park	1-4-7200-2050	ISLAND PARK - TELEPHONE	\$182.88	\$500.00	\$317.12	37%	
Community Services	Island Park	1-4-7200-2055	ISLAND PARK - ENBRIDGE	\$1,546.01	\$3,000.00	\$1,453.99	52%	
Community Services	Island Park	1-4-7200-2056	ISLAND PARK - HYDRO	\$2,603.00	\$22,000.00	\$19,397.00	12%	
Community Services	Island Park	1-4-7200-2057	ISLAND PARK - WATER/SEWER	\$1,711.40	\$4,700.00	\$2,988.60	36%	
Community Services	Island Park	1-4-7200-2120	ISLAND PARK - OFFICE SUPPLIES	\$78.02	\$500.00	\$421.98	16%	
Community Services	Island Park	1-4-7200-2124	ISLAND PARK - HOUSEKEEPING & JAN. SUPP	\$3,026.11	\$5,000.00	\$1,973.89	61%	
Community Services	Island Park	1-4-7200-2125	ISLAND PARK - MATERIALS/SUPPLIES	\$177.58	\$1,000.00	\$822.42	18%	
Community Services	Island Park	1-4-7200-2126	ISLAND PARK - BAR SUPPLIES	\$185.95	\$750.00	\$564.05	25%	
Community Services	Island Park	1-4-7200-2130	ISLAND PARK - COMPUTER EQUIPT & SUPPLIES	\$672.53	\$3,100.00	\$2,427.47	22%	
Community Services	Island Park	1-4-7200-2140	ISLAND PARK - PHOTOCOPIER EXPENSE	\$150.34	\$700.00	\$549.66	21%	
Community Services	Island Park	1-4-7200-2300	ISLAND PARK - ADVERTISING	\$0.00	\$500.00	\$500.00	0%	
Community Services	Island Park	1-4-7200-2366	ISLAND PARK - BUILDING MAINT/SUPPLIES	\$4,858.85	\$12,000.00	\$7,141.15	40%	
Community Services	Island Park	1-4-7200-2368	ISLAND PARK - EQUIPMENT MAINT/SUPLIES	\$2,972.42	\$8,000.00	\$5,027.58	37%	
Community Services	Island Park	1-4-7200-2370	ISLAND PARK - OUTDOOR FURN & ATTRIBUTES	\$1,658.69	\$3,000.00	\$1,341.31	55%	Replacement equipment purchased for playgrounds.
Community Services	Island Park	1-4-7200-2399	ISLAND PARK - VEHICLE MAINTENANCE	\$1,867.43	\$3,000.00	\$1,132.57	62%	New tires were required for a vehicle.
Community Services	Island Park	1-4-7200-2400	ISLAND PARK - GAS/OIL/DIESEL	\$2,072.24	\$8,000.00	\$5,927.76	26%	
Community Services	Island Park	1-4-7200-2410	ISLAND PARK - MEMBERSHIP FEES	\$522.46	\$500.00	-\$22.46	104%	Membership renewal complete for 2026.
Community Services	Island Park	1-4-7200-3704	ISLAND PARK - MILL SQUARE OPERATING	\$0.00	\$1,000.00	\$1,000.00	0%	To be reflected in Q3.
Community Services	Island Park	1-4-7200-4005	ISLAND PARK - LANDSCAPING/FLOWERS	\$1,646.73	\$12,000.00	\$10,353.27	14%	To be reflected in Q3.
Community Services	Island Park	1-4-7200-4010	ISLAND PARK - CONTRACTS/CONTRACTED SERV	\$568.84	\$3,000.00	\$2,431.16	19%	
Community Services	Island Park	1-4-7200-4102	ISLAND PARK - TREE REMOVAL	\$3,561.60	\$5,000.00	\$1,438.40	71%	Clean-up/removal of dead branches and trees.
Community Services	Island Park	1-4-7200-4104	ISLAND PARK - KING GEORGE PARK	\$0.00	\$500.00	\$500.00	0%	To be reflected in Q3.

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Community Services	Island Park	1-4-7200-4108	ISLAND PARK - GOOSE MANAGEMENT STRATEGY	\$0.00	\$250.00	\$250.00	0%	Geese management did not occur in 2026.
Community Services	Island Park	1-4-7200-8003	ISLAND PARK - SPECIAL PROJECTS	\$195.30	\$2,000.00	\$1,804.70	10%	Invoices to be reflected in Q3 for Meet me on Main Street, Evening of Excellence event.
Community Services	Island Park	1-4-7200-8004	ISLAND PARK - SPECIAL EVENTS/FESTIVALS	\$931.10	\$1,500.00	\$568.90	62%	Family Day activities.
Community Services	Dome	1-4-7300-1010	DOVE - WAGES	\$45,097.75	\$103,500.00	\$58,402.25	44%	
Community Services	Dome	1-4-7300-1015	DOVE - PART TIME WAGES	\$26,254.57	\$60,000.00	\$33,745.43	44%	On track with budgeted expenditures. No part time staff are scheduled from May to September.
Community Services	Dome	1-4-7300-1035	DOVE - OVERTIME	\$692.96	\$3,000.00	\$2,307.04	23%	
Community Services	Dome	1-4-7300-1110	DOVE - BENEFITS	\$22,127.92	\$53,600.00	\$31,472.08	41%	
Community Services	Dome	1-4-7300-1225	DOVE - INSURANCE	\$12,663.30	\$12,664.00	\$0.70	100%	Insurance premiums paid for 2026.
Community Services	Dome	1-4-7300-1507	GIS - BANK S/C	\$662.50	\$0.00	-\$662.50	663%	Bank charges - offset by program revenue.
Community Services	Dome	1-4-7300-2021	DOVE - CLOTHING ALLOWANCE	\$59.75	\$500.00	\$440.25	12%	
Community Services	Dome	1-4-7300-2025	DOVE - MILEAGE	\$29.92	\$500.00	\$470.08	6%	
Community Services	Dome	1-4-7300-2028	DOVE - BOOK KING SOFTWARE	\$2,682.97	\$2,200.00	-\$482.97	122%	Annual renewal complete for 2026.
Community Services	Dome	1-4-7300-2030	DOVE - SPORTS EQUIP & SUPPLIES	\$1,033.95	\$1,500.00	\$466.05	69%	Rental of supplies for Family Day activities.
Community Services	Dome	1-4-7300-2035	DOVE - TRAINING/CONFERENCE	\$0.00	\$500.00	\$500.00	0%	
Community Services	Dome	1-4-7300-2049	DOVE - CELL PHONE	\$45.07	\$500.00	\$454.93	9%	
Community Services	Dome	1-4-7300-2050	DOVE - TELEPHONE	\$181.61	\$450.00	\$268.39	40%	
Community Services	Dome	1-4-7300-2055	DOVE - ENBRIDGE	\$30,297.92	\$65,000.00	\$34,702.08	47%	
Community Services	Dome	1-4-7300-2056	DOVE - HYDRO	\$9,041.51	\$27,000.00	\$17,958.49	33%	
Community Services	Dome	1-4-7300-2057	DOVE - WATER/SEWER	\$570.24	\$1,300.00	\$729.76	44%	
Community Services	Dome	1-4-7300-2120	DOVE - OFFICE SUPPLIES	\$114.04	\$500.00	\$385.96	23%	
Community Services	Dome	1-4-7300-2124	DOVE - JANITORIAL SUPP & HOUSEKEEPING	\$1,613.91	\$2,000.00	\$386.09	81%	Will be monitored.
Community Services	Dome	1-4-7300-2125	DOVE - SUPPLIES	\$212.03	\$500.00	\$287.97	42%	
Community Services	Dome	1-4-7300-2127	DOVE - VENDING SUPPLIES (PEPSI ..)	\$239.99	\$250.00	\$10.01	96%	Offset by revenue from sales.

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Community Services	Dome	1-4-7300-2130	DOME - COMPUTER EQUIPT & SUPPLIES	\$371.81	\$4,000.00	\$3,628.19	9%	
Community Services	Dome	1-4-7300-2140	DOME - PHOTOCOPIER EXPENSE	\$1,126.40	\$1,500.00	\$373.60	75%	Internal shift in duties will be resulting in less printing at Dome.
Community Services	Dome	1-4-7300-2300	DOME - ADVERTISING	\$0.00	\$500.00	\$500.00	0%	
Community Services	Dome	1-4-7300-2366	DOME - BLDG/PROP MAINT/SUPPLIES	\$5,372.04	\$12,500.00	\$7,127.96	43%	On track with spending - court repairs to occur in Q3.
Community Services	Dome	1-4-7300-2368	DOME - EQUIPMENT MTCE	\$0.00	\$100.00	\$100.00	0%	
Community Services	Dome	1-4-7300-2371	DOME - REFEREE	\$750.00	\$1,000.00	\$250.00	75%	Fees complete for 2026.
Community Services	Dome	1-4-7300-2399	DOME - VEHICLE REPAIRS	\$0.00	\$750.00	\$750.00	0%	
Community Services	Dome	1-4-7300-2410	DOME - MEMBERSHIP FEES	\$95.21	\$100.00	\$4.79	95%	Membership renewal complete for 2026.
Community Services	Dome	1-4-7300-4000	DOME - VOLLEYBALL EXPENSE	\$0.00	\$250.00	\$250.00	0%	
Community Services	Dome	1-4-7300-4001	DOME - RUNNING PROGRAM	\$900.00	\$1,000.00	\$100.00	90%	Offset by revenue - Instructor fees.
Community Services	Dome	1-4-7300-4110	DOME - BIRTHDAY SUPPLIES	\$2,308.47	\$2,500.00	\$191.53	92%	Increase in Dome birthday parties. Offset by revenue.
Community Services	Dome	1-4-7300-7722	DOME - PROGRAMMING	\$1,810.39	\$1,000.00	-\$810.39	181%	Offset by revenue - soccer clinics, etc.
Community Services	Libraries	1-4-7400-2056	LIB - HYDRO - DALKEITH & MAXVILLE & ALEX	\$5,562.94	\$13,000.00	\$7,437.06	43%	
Community Services	Libraries	1-4-7400-2366	LIB - BUILDING MAINTENANCE/SUPPLIES	\$1,215.50	\$10,000.00	\$8,784.50	12%	
Community Services	Glengarry Sports Palace	1-4-7500-1010	GSP - WAGES	\$91,715.65	\$185,000.00	\$93,284.35	50%	
Community Services	Glengarry Sports Palace	1-4-7500-1015	GSP - PART-TIME WAGES	\$20,494.31	\$56,000.00	\$35,505.69	37%	On track with budgeted expenditures. No part time staff are scheduled from May to September.
Community Services	Glengarry Sports Palace	1-4-7500-1035	GSP - OVERTIME	\$12,928.87	\$12,000.00	-\$928.87	108%	Recent staffing changes & onboarding expected to minimize OT for remainder of 2026.
Community Services	Glengarry Sports Palace	1-4-7500-1110	GSP - BENEFITS	\$46,485.58	\$82,500.00	\$36,014.42	56%	
Community Services	Glengarry Sports Palace	1-4-7500-1225	GSP - INSURANCE	\$23,732.15	\$23,733.00	\$0.85	100%	Insurance premiums paid for 2026.
Community Services	Glengarry Sports Palace	1-4-7500-1507	GSP - BANK S/C	\$408.22	\$0.00	-\$408.22	408%	Bank charges - offset by program revenue.
Community Services	Glengarry Sports Palace	1-4-7500-2020	GSP - HEALTH & SAFETY	\$0.00	\$500.00	\$500.00	0%	
Community Services	Glengarry Sports Palace	1-4-7500-2021	GSP - CLOTHING ALLOWANCE	\$340.10	\$1,250.00	\$909.90	27%	
Community Services	Glengarry Sports Palace	1-4-7500-2025	GSP - MILEAGE	\$162.66	\$500.00	\$337.34	33%	

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Community Services	Glengarry Sports Palace	1-4-7500-2026	GSP - MEETING ATTENDANCE	\$60.00	\$0.00	-\$60.00	60%	Meeting attendance, will be budgeted for 2027.
Community Services	Glengarry Sports Palace	1-4-7500-2028	GSP - BOOKING SOFTWARE	\$2,636.57	\$2,200.00	-\$436.57	120%	Annual renewal complete for the year.
Community Services	Glengarry Sports Palace	1-4-7500-2030	GSP - SPORTSFIELD EXPENSES	\$3,257.83	\$4,000.00	\$742.17	81%	Upgrades to GSP Ball Diamond. Complete for 2026.
Community Services	Glengarry Sports Palace	1-4-7500-2035	GSP - TRAINING/WORKSHOP	\$274.70	\$3,000.00	\$2,725.30	9%	
Community Services	Glengarry Sports Palace	1-4-7500-2049	GSP - CELL PHONES	\$571.93	\$750.00	\$178.07	76%	Replacement cell phone purchased for staff in Q2.
Community Services	Glengarry Sports Palace	1-4-7500-2050	GSP - TELEPHONE	\$181.61	\$500.00	\$318.39	36%	
Community Services	Glengarry Sports Palace	1-4-7500-2055	GSP - ENBRIDGE	\$11,538.60	\$25,000.00	\$13,461.40	46%	
Community Services	Glengarry Sports Palace	1-4-7500-2056	GSP - HYDRO	\$41,534.56	\$110,000.00	\$68,465.44	38%	
Community Services	Glengarry Sports Palace	1-4-7500-2057	GSP - WATER SEWER	\$6,388.72	\$15,000.00	\$8,611.28	43%	
Community Services	Glengarry Sports Palace	1-4-7500-2120	GSP - OFFICE SUPPLIES	\$287.67	\$1,000.00	\$712.33	29%	
Community Services	Glengarry Sports Palace	1-4-7500-2124	GSP - HOUSEKEEPING/JANITORIAL SUPPLIES	\$2,044.87	\$5,000.00	\$2,955.13	41%	
Community Services	Glengarry Sports Palace	1-4-7500-2125	GSP - MATERIAL/SUPPLIES	\$111.93	\$200.00	\$88.07	56%	
Community Services	Glengarry Sports Palace	1-4-7500-2126	GSP - BAR/HALL EXPENSE	\$4,571.18	\$7,500.00	\$2,928.82	61%	Offset by revenue from bars.
Community Services	Glengarry Sports Palace	1-4-7500-2127	GSP - VENDING/PEPSI MACHINE	\$6.00	\$1,000.00	\$994.00	1%	Changes to arrangement of vending machine. Service is now external.
Community Services	Glengarry Sports Palace	1-4-7500-2130	GSP - COMPUTER SUPPLIES	\$3,040.66	\$5,200.00	\$2,159.34	58%	
Community Services	Glengarry Sports Palace	1-4-7500-2140	GSP - PHOTOCOPIER EXPENSE	\$188.48	\$1,000.00	\$811.52	19%	
Community Services	Glengarry Sports Palace	1-4-7500-2300	GSP - ADVERTISING	\$0.00	\$500.00	\$500.00	0%	
Community Services	Glengarry Sports Palace	1-4-7500-2366	GSP - BUILDING EXPENSES	\$22,184.13	\$60,000.00	\$37,815.87	37%	
Community Services	Glengarry Sports Palace	1-4-7500-2368	GSP - EQUIPMENT MTCE	\$3,791.75	\$5,000.00	\$1,208.25	76%	Ice resurfacers maintenance, repair to ice resurfacers entrance.
Community Services	Glengarry Sports Palace	1-4-7500-2399	GSP - VEHICLE MTCE	\$637.32	\$1,500.00	\$862.68	42%	
Community Services	Glengarry Sports Palace	1-4-7500-2400	GSP - GAS/OIL/DIESEL	\$913.46	\$750.00	-\$163.46	122%	Use of propane-fueled ice resurfacers has created unplanned expenses.
Community Services	Glengarry Sports Palace	1-4-7500-2410	GSP - MEMBERSHIP FEES	\$304.09	\$600.00	\$295.91	51%	Membership renewal complete for 2026.
Community Services	Glengarry Sports Palace	1-4-7500-2564	GSP - SKATE SHARPENING	\$0.00	\$750.00	\$750.00	0%	
Community Services	Glengarry Sports Palace	1-4-7500-4010	GSP - CONTRACTED SERVICES	\$1,252.84	\$1,500.00	\$247.16	84%	Security/alarm system renewal.

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Community Services	Glengarry Sports Palace	1-4-7500-5120	GSP - SNOW REMOVAL	\$7,710.72	\$7,500.00	-\$210.72	103%	Increased winter maintenance events.
Community Services	Glengarry Sports Palace	1-4-7500-7722	GSP - PROGRAMMING	\$10,156.87	\$6,000.00	-\$4,156.87	169%	Offset by revenue - ballroom dancing, yoga, etc.
Community Services	Glengarry Hospital Pool	1-4-7600-1015	HGMH - PART-TIME WAGES	\$36,579.34	\$68,500.00	\$31,920.66	53%	
Community Services	Glengarry Hospital Pool	1-4-7600-1110	HGMH - BENEFITS	\$3,599.61	\$10,000.00	\$6,400.39	36%	
Community Services	Glengarry Hospital Pool	1-4-7600-1225	HGMH - INSURANCE	\$5,621.57	\$5,622.00	\$0.43	100%	Insurance premiums paid for 2026.
Community Services	Glengarry Hospital Pool	1-4-7600-1507	HGMH - BANK S/C	\$786.79	\$1,000.00	\$213.21	79%	Offset by revenue - built into programming fees.
Community Services	Glengarry Hospital Pool	1-4-7600-2020	HGMH - HEALTH & SAFETY	\$0.00	\$250.00	\$250.00	0%	
Community Services	Glengarry Hospital Pool	1-4-7600-2021	HGMH - CLOTHING ALLOWANCE	\$35.61	\$500.00	\$464.39	7%	
Community Services	Glengarry Hospital Pool	1-4-7600-2028	HGMH - BOOKING SOFTWARE	\$2,682.99	\$2,200.00	-\$482.99	122%	Annual renewal complete for 2026.
Community Services	Glengarry Hospital Pool	1-4-7600-2049	HGMH - CELL PHONES	\$96.86	\$300.00	\$203.14	32%	
Community Services	Glengarry Hospital Pool	1-4-7600-2125	HGMH - MATERIALS/SUPPLIES	\$535.16	\$750.00	\$214.84	71%	Aquafit program supplies.
Community Services	Glengarry Hospital Pool	1-4-7600-7722	HGMH - PROGRAMMING	\$350.00	\$0.00	-\$350.00	350%	Lifesaving Society membership renewal, to be budgeted in 2027.
Total				\$1,151,807.81	\$2,596,107.00	\$1,444,299.19	44%	

Community Services - Capital									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAALX	\$4,502.66	\$15,000.00	\$10,497.34	30%	MRA capital projects ongoing.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAAPL	\$3,968.64	\$7,000.00	\$3,031.36	57%	MRA capital projects ongoing.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRADAL	\$0.00	\$10,000.00	\$10,000.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRADUN	\$0.00	\$5,000.00	\$5,000.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAFG	\$0.00	\$800.00	\$800.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAGR	\$0.00	\$8,000.00	\$8,000.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAGS	\$0.00	\$1,000.00	\$1,000.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRALAG	\$0.00	\$3,500.00	\$3,500.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.
Community Services	MRA Groups	1-5-7000-8000	CAPITAL - MRA GROUPS	MRAMAX	\$0.00	\$13,200.00	\$13,200.00	0%	MRA projects ongoing. Invoicing to be reflected later in year.

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Community Services	Maxville Sports Complex	1-5-7100-8000	CAPITAL - MSC	CEMENT	\$0.00	\$130,000.00	\$130,000.00	0%	Will be recorded as part of year end adjustments.
Community Services	Maxville Sports Complex	1-5-7100-8000	CAPITAL - MSC	MAIN	\$0.00	\$15,000.00	\$15,000.00	0%	Maxville Sign - project ongoing.
Community Services	Glengarry Sports Palace	1-5-7500-8000	CAPITAL - GSP	DEHUM	\$0.00	\$60,000.00	\$60,000.00	0%	Project complete. Invoice to be reflected in Q3.
Total					\$8,471.30	\$268,500.00	\$260,028.70	3%	

Community Services Totals by Sub-Department									
Community Development Total					\$11,876.32	\$22,370.00	\$10,493.68	53%	
Dome Total					\$65,381.16	\$246,164.00	\$180,782.84	27%	
Economic Development Total					\$65,702.54	\$238,659.00	\$172,956.46	28%	
Glengarry Hospital Pool Total					\$21,156.47	\$39,122.00	\$17,965.53	54%	
Glengarry Sports Palace Total					\$99,929.03	\$334,983.00	\$235,053.97	30%	
Island Park Total					\$168,974.54	\$454,462.00	\$285,487.46	37%	
Libraries Total					\$6,778.44	-\$24,636.00	-\$31,414.44	-28%	
Maxville Sports Complex Total					\$211,453.44	\$440,853.00	\$229,399.56	48%	
MRA Groups Total					\$8,471.30	\$63,500.00	\$55,028.70	13%	
Recreation Building Water Legislation Total					\$1,476.39	\$7,143.00	\$5,666.61	21%	

Community Services Department Total					\$661,199.63	\$1,822,620.00	\$1,161,420.37	36%	
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Council - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Council	Council	1-4-1000-1010	COUNCIL - SALARIES		\$75,420.11	\$160,577.00	\$85,156.89	47%	
Council	Council	1-4-1000-1110	COUNCIL - BENEFITS		\$5,044.22	\$12,000.00	\$6,955.78	42%	
Council	Council	1-4-1000-5000	COUNCIL - MAYOR CONVENTIONS & EXPENSES		\$7,526.58	\$4,000.00	-\$3,526.58	188%	Two conferences will be reimbursed by the United Counties of SD&G at year end to bring the actuals in line with the budget.
Council	Council	1-4-1000-5001	COUNCIL -DPTY MAYOR CONVENTION EXPENSES		\$6,170.87	\$4,000.00	-\$2,170.87	154%	Two conferences will be reimbursed by the United Counties of SD&G at year end to bring the actuals in line with the budget.
Council	Council	1-4-1000-5002	COUNCILLOR AT LARGE - CONVENTION & EXPEN		\$4,540.81	\$8,500.00	\$3,959.19	53%	2026 conferences paid for at the beginning of the year.
Council	Council	1-4-1000-5003	COUNCILLOR - ALEXANDRIA WARD		\$6,903.20	\$8,500.00	\$1,596.80	81%	2026 conferences paid for at the beginning of the year.
Council	Council	1-4-1000-5004	COUNCILLOR - KENYON WARD		\$6,892.70	\$10,500.00	\$3,607.30	66%	2026 conferences paid for at the beginning of the year.
Council	Council	1-4-1000-5005	COUNCILLOR - LOCHIEL WARD		\$7,608.84	\$10,500.00	\$2,891.16	72%	2026 conferences paid for at the beginning of the year.
Council	Council	1-4-1000-5006	COUNCILLOR - MAXVILLE WARD		\$6,999.46	\$10,500.00	\$3,500.54	67%	2026 conferences paid for at the beginning of the year.
Council	Council	1-4-1000-5010	COUNCIL - GENERAL EXPENSES		\$1,368.81	\$3,000.00	\$1,631.19	46%	
Total					\$128,475.60	\$232,077.00	\$103,601.40	55%	

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Council Total					\$128,475.60	\$232,077.00	\$103,601.40	55%	
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Fire - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Fire	Fire	1-3-2000-7200	FIRE - BURN PERMITS		-\$2,900.00	-\$3,000.00	-\$100.00	97%	
Fire	Fire	1-3-2000-7206	FIRE - MANDATORY INSPECTIONS		-\$169.50	-\$4,000.00	-\$3,830.50	4%	
Fire	Fire	1-3-2000-7230	FIRE - FEES FROM RESIDENTS		-\$8,915.75	-\$30,000.00	-\$21,084.25	30%	
Fire	Fire	1-3-2000-7231	FIRE - FEES OTHER MUNICIPALITIES		-\$1,530.75	-\$10,000.00	-\$8,469.25	15%	
Fire	Fire	1-3-2000-7233	FIRE - REVENUES MTO CLAIMS		-\$3,789.83	-\$27,000.00	-\$23,210.17	14%	
Fire	Fire	1-3-2000-7503	FIRE - GRANTS		-\$52,821.07	-\$52,821.00	\$0.07	100%	
Fire	Fire	1-3-2000-7710	FIRE - FACILITY RENTALS		-\$2,010.00	-\$5,000.00	-\$2,990.00	40%	
Fire	Fire	1-3-2000-7850	FIRE - SALE OF EQUIPMENT		\$0.00	-\$20,000.00	-\$20,000.00	0%	
Fire	Fire	1-3-2000-8001	FIRE - TRANSFER FROM RESERVES		\$0.00	-\$20,000.00	-\$20,000.00	0%	
Fire	Fire	1-3-2000-8100	FIRE - FINANCE CAPITAL		\$0.00	-\$580,000.00	-\$580,000.00	0%	
Total					-\$72,136.90	-\$751,821.00	-\$679,684.10	10%	

Fire - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Fire	Fire	1-4-2000-1010	FIRE - WAGES		\$91,259.91	\$190,000.00	\$98,740.09	48%	
Fire	Fire	1-4-2000-1015	FIRE - PART-TIME WAGES		\$35,301.61	\$64,000.00	\$28,698.39	55%	
Fire	Fire	1-4-2000-1020	FIRE - VOLUNTEER FIREFIGHTERS		\$179,100.83	\$300,000.00	\$120,899.17	60%	
Fire	Fire	1-4-2000-1110	FIRE - EMPLOYEE BENEFITS		\$48,195.16	\$105,000.00	\$56,804.84	46%	
Fire	Fire	1-4-2000-1225	FIRE - INSURANCE		\$74,188.22	\$74,189.00	\$0.78	100%	Insurance premium paid for 2026.
Fire	Fire	1-4-2000-1500	FIRE - LOAN PAYMENT VEHICLES		\$79,221.58	\$276,000.00	\$196,778.42	29%	
Fire	Fire	1-4-2000-1510	FIRE - LOAN PAYMENT SCBA EQUIPMENT		\$0.00	\$37,000.00	\$37,000.00	0%	
Fire	Fire	1-4-2000-2021	FIRE - PERSONAL PROTECTIVE EQUIP		\$52,414.78	\$77,821.00	\$25,406.22	67%	
Fire	Fire	1-4-2000-2025	FIRE - MILEAGE & TRAVEL		\$1,985.05	\$1,000.00	-\$985.05	199%	Associated to travel for firefighter to attend training outside North Glengarry.
Fire	Fire	1-4-2000-2026	FIRE - MEETING		\$82.35	\$2,000.00	\$1,917.65	4%	
Fire	Fire	1-4-2000-2039	FIRE - RESPONSE EXPENSES		\$1,106.86	\$4,000.00	\$2,893.14	28%	
Fire	Fire	1-4-2000-2040	FIRE - TRAINING		\$26,741.11	\$26,000.00	-\$741.11	103%	Training Certification required as per regulations.
Fire	Fire	1-4-2000-2041	FIRE - Prevention		\$1,666.93	\$5,000.00	\$3,333.07	33%	
Fire	Fire	1-4-2000-2048	FIRE - DISPATCH SERVICE		\$28,057.80	\$55,690.00	\$27,632.20	50%	
Fire	Fire	1-4-2000-2049	FIRE - CELL PHONES		\$5,247.74	\$6,000.00	\$752.26	87%	
Fire	Fire	1-4-2000-2050	FIRE - TELEPHONE		\$775.45	\$2,000.00	\$1,224.55	39%	
Fire	Fire	1-4-2000-2051	FIRE - COURIER		\$764.22	\$2,500.00	\$1,735.78	31%	
Fire	Fire	1-4-2000-2055	FIRE - ENBRIDGE		\$3,486.79	\$5,500.00	\$2,013.21	63%	
Fire	Fire	1-4-2000-2056	FIRE - HYDRO		\$6,550.96	\$18,500.00	\$11,949.04	35%	
Fire	Fire	1-4-2000-2057	FIRE - WATER/SEWER		\$1,657.95	\$3,500.00	\$1,842.05	47%	
Fire	Fire	1-4-2000-2065	FIRE - FURNACE OIL/PROPANE		\$5,333.25	\$9,000.00	\$3,666.75	59%	
Fire	Fire	1-4-2000-2079	FIRE - FIRST AID MATERIALS		\$5,420.96	\$2,500.00	-\$2,920.96	217%	New equipment required to replace aging equipment.
Fire	Fire	1-4-2000-2102	FIRE - TRAINING PROPERTY RENTAL		-\$5,385.52	\$2,238.00	\$7,623.52	-241%	
Fire	Fire	1-4-2000-2110	FIRE - TOOLS/EQUIPMENT REPLACEMENT		\$920.90	\$13,000.00	\$12,079.10	7%	
Fire	Fire	1-4-2000-2111	FIRE - UNIFORMS		\$1,887.02	\$12,000.00	\$10,112.98	16%	

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Fire	Fire	1-4-2000-2112	FIRE - NEW EQUIPMENT	\$6,813.13	\$15,000.00	\$8,186.87	45%	
Fire	Fire	1-4-2000-2120	FIRE - OFFICE SUPPLIES	\$0.00	\$250.00	\$250.00	0%	
Fire	Fire	1-4-2000-2124	FIRE - JANITORIAL-HOUSEKEEPING	\$392.42	\$500.00	\$107.58	78%	
Fire	Fire	1-4-2000-2125	FIRE - MATERIAL/SUPPLIES	\$37.17	\$0.00	-\$37.17	37%	
Fire	Fire	1-4-2000-2130	FIRE - COMPUTER EQUIP & SUPPLIES	\$1,700.04	\$8,000.00	\$6,299.96	21%	
Fire	Fire	1-4-2000-2131	FIRE - CLOUD HOSTING	\$4,507.84	\$4,200.00	-\$307.84	107%	First Due Fire Record Management software.
Fire	Fire	1-4-2000-2140	FIRE - PHOTOCOPIER EXPENSE	\$1,066.90	\$4,000.00	\$2,933.10	27%	
Fire	Fire	1-4-2000-2150	FIRE - MAINTENANCE OF FIRE WELLS	\$0.00	\$1,000.00	\$1,000.00	0%	
Fire	Fire	1-4-2000-2270	FIRE - FIRE FEES	\$28,569.46	\$30,000.00	\$1,430.54	95%	Champlain Automatic Aid Agreement.
Fire	Fire	1-4-2000-2305	FIRE - RECOGNITION	\$6,303.96	\$4,000.00	-\$2,303.96	158%	Annual recognition ceremony.
Fire	Fire	1-4-2000-2366	FIRE - BUILDING MAINTENANCE/SUPPLIES	\$7,416.16	\$13,000.00	\$5,583.84	57%	
Fire	Fire	1-4-2000-2367	FIRE - RADIO LICENCES	\$4,041.57	\$7,600.00	\$3,558.43	53%	
Fire	Fire	1-4-2000-2368	FIRE - EQUIPMENT MAINTENANCE	\$10,505.13	\$25,000.00	\$14,494.87	42%	
Fire	Fire	1-4-2000-2369	FIRE - PPE MAINTENANCE	\$1,519.81	\$15,000.00	\$13,480.19	10%	
Fire	Fire	1-4-2000-2399	FIRE - VEHICLE MAINTENANCE	\$55,375.18	\$65,000.00	\$9,624.82	85%	
Fire	Fire	1-4-2000-2400	FIRE - GAS/OIL/DIESEL	\$20,021.94	\$25,000.00	\$4,978.06	80%	
Fire	Fire	1-4-2000-2410	FIRE - ASSOCIATION & MEMBERSHIP FEES	\$50.00	\$2,000.00	\$1,950.00	3%	
Fire	Fire	1-4-2000-3010	FIRE - EQUIPMENT LEASING	\$21,598.57	\$20,000.00	-\$1,598.57	108%	Purchase of new Gas Detection Equipment. One time purchase instead of a long term lease.
Fire	Fire	1-4-2000-5010	FIRE - GENERAL EXPENSES	\$431.28	\$800.00	\$368.72	54%	
Fire	Fire	1-4-2000-7200	FIRE - BURN PERMIT EXPENSE	\$0.00	\$3,000.00	\$3,000.00	0%	
Fire	CEMC	1-4-2900-1010	CEMC - WAGES	\$1,962.09	\$4,950.00	\$2,987.91	40%	
Fire	CEMC	1-4-2900-1015	CEMC -PART TIME WAGES	\$0.00	\$0.00	\$0.00	0%	
Fire	CEMC	1-4-2900-1110	CEMC - BENEFITS	\$435.68	\$1,940.00	\$1,504.32	22%	
Fire	CEMC	1-4-2900-2035	CEMC - CONFERENCES/TRAINING/WORKSHOPS	\$0.00	\$2,500.00	\$2,500.00	0%	
Fire	CEMC	1-4-2900-2125	CEMC - MATERIALS/SUPPLIES	\$0.00	\$500.00	\$500.00	0%	
Fire	CEMC	1-4-2900-2131	CEMC - COMPUTER HOSTING FEES	\$0.00	\$2,500.00	\$2,500.00	0%	
Fire	CEMC	1-4-2900-2223	CEMC - CONSULTANT	\$0.00	\$1,500.00	\$1,500.00	0%	
Fire	CEMC	1-4-2900-2325	CEMC - PUBLICITY/PUBLIC AWARENESS	\$0.00	\$1,000.00	\$1,000.00	0%	
Total				\$818,730.24	\$1,552,678.00	\$733,947.76	53%	

Fire - Capital								
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage
Fire	Fire	1-5-2000-8000	CAPITAL - FIRE DEPARTMENT	FTRRK	\$0.00	\$0.00	\$0.00	0%
Fire	Fire	1-5-2000-8000	CAPITAL - FIRE DEPARTMENT	SCBA	\$10,046.52	\$600,000.00	\$589,953.48	2%
Fire	Fire	1-5-2000-8000	CAPITAL - FIRE DEPARTMENT	STATIO	\$0.00	\$15,000.00	\$15,000.00	0%
Total					\$10,046.52	\$615,000.00	\$604,953.48	2%

Fire Totals by Sub-Department				
CEMC Total			\$2,397.77	\$14,890.00
Fire Total			\$754,242.09	\$1,400,967.00
			\$646,724.91	54%

Fire Department Total			\$756,639.86	\$1,415,857.00	\$659,217.14	53%
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Fleet - Capital									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Fleet	Fleet	1-5-3000-8000	CAPITAL - CORPORATE FLEET	FRTRK	\$6,258.24	\$0.00	-\$6,258.24	6258%	Offset by financing as per 2025 budget.
Fleet	Fleet	1-5-3000-8000	CAPITAL - CORPORATE FLEET	PICKUP	\$0.00	\$65,000.00	\$65,000.00	0%	
Fleet	Fleet	1-5-3000-8000	CAPITAL - CORPORATE FLEET	TANDEM	\$210,158.97	\$435,000.00	\$224,841.03	48%	
Fleet	Machinery & Equipment	1-5-3001-8000	CAPITAL - MACHINERY & EQUIPMENT	LAWN	\$11,905.93	\$20,000.00	\$8,094.07	60%	
Fleet	Machinery & Equipment	1-5-3001-8000	CAPITAL - MACHINERY & EQUIPMENT	TRAILR	\$3,968.64	\$7,000.00	\$3,031.36	57%	
Total					\$232,291.78	\$527,000.00	\$294,708.22	44%	

Fleet Total					\$232,291.78	\$527,000.00	\$294,708.22	44%	
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Other Services - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Other Services	Ambulance	1-3-2300-2300	AMBULANCE - RENT INCOME		-\$60,023.94	-\$21,315.00	\$38,708.94	282%	
Other Services	Ambulance	1-3-2300-2301	AMBULANCE - OPERATING REVENUES		\$0.00	-\$3,000.00	-\$3,000.00	0%	
Total					-\$60,023.94	-\$24,315.00	\$35,708.94	247%	

Other Services - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Other Services	Crossing Guards	1-4-2260-1015	CROSSING GUARD - PART-TIME WAGES		\$6,389.87	\$8,950.00	\$2,560.13	71%	
Other Services	Crossing Guards	1-4-2260-1110	CROSSING GUARD BENEFITS		\$758.33	\$1,200.00	\$441.67	63%	
Other Services	Ambulance	1-4-2300-2024	AMBULANCE - OPERATING COSTS		\$0.00	\$3,000.00	\$3,000.00	0%	
Other Services	Conservation Authority	1-4-2600-2710	TRANSFER TO RRCA		\$44,851.43	\$137,087.00	\$92,235.57	33%	
Other Services	Conservation Authority	1-4-2600-2715	TRANSFER TO SNRCA		\$12,234.00	\$18,351.00	\$6,117.00	67%	
Other Services	Other Contributions	1-4-7000-5236	CONTRIBUTIONS - COMMUNITY GRANTS		\$20,021.87	\$25,000.00	\$4,978.13	80%	Both intakes completed. Awaiting cheque pickup by remaining recipients.
Other Services	Other Contributions	1-4-7000-5237	CONTRIBUTIONS TO N.G. RECREATION ASSOCIAT		\$80,478.00	\$87,975.00	\$7,497.00	91%	2 remaining MRAS to be issued operating budgets for 2026, then complete for year.
Other Services	Other Contributions	1-4-7000-5247	CONT GLENGARRY PIONEER MUSEUM TAX & INS.		\$0.00	\$17,500.00	\$17,500.00	0%	
Other Services	Other Contributions	1-4-7000-5248	CONT GLENGARRY PIONEER MUSEUM OPERATING		\$20,000.00	\$20,000.00	\$0.00	100%	Paid for 2026.
Other Services	Other Contributions	1-4-7000-5249	CONTRIBUTION TO HIGHLAND GAMES COMM (KAS		\$4,000.00	\$4,000.00	\$0.00	100%	Paid for 2026.
Other Services	Other Contributions	1-4-7000-5250	CONTRIBUTION TO MAXVILLE MANOR FOUNDATIO		\$0.00	\$25,000.00	\$25,000.00	0%	
Other Services	Other Contributions	1-4-7000-5258	CONTRIBUTION TO ARCHIVE INITIATIVE		\$21,072.33	\$25,000.00	\$3,927.67	84%	Contribution paid, additional funds for regular expenses.
Other Services	Other Contributions	1-4-7000-5260	CONTRIBUION - GLENGARRY SPORTS HALL		\$0.00	\$4,002.00	\$4,002.00	0%	
Total					\$209,805.83	\$377,065.00	\$167,259.17	56%	

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Other Services Total				\$149,781.89	\$352,750.00	\$202,968.11	42%	
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Public Works Department - Revenue									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Public Works	Roads	1-3-3000-3020	ROADS - AGGREGATE RESOURCES		-\$488.45	-\$10,000.00	-\$9,511.55	5%	
Public Works	Roads	1-3-3000-5015	ROADS - OCIF FUNDING		-\$334,664.00	-\$669,326.00	-\$334,662.00	50%	
Public Works	Roads	1-3-3000-5089	ROADS - CCBF formerly FEDERAL GAS TAX		\$0.00	-\$331,399.00	-\$331,399.00	0%	
Public Works	Roads	1-3-3000-7121	ROADS - PERMIT FEES		-\$2,218.00	-\$3,000.00	-\$782.00	74%	
Public Works	Roads	1-3-3000-7911	ROADS - RECOVERABLE		\$5,414.40	-\$46,000.00	-\$51,414.40	-12%	
Public Works	Roads	1-3-3000-8001	ROADS - TRANSFER FROM RESERVES		\$0.00	-\$265,725.00	-\$265,725.00	0%	
Public Works	Roads	1-3-3000-8100	ROADS - FINANCE CAPITAL PURCHASES		\$0.00	-\$435,000.00	-\$435,000.00	0%	
Public Works	Landfill	1-3-4020-7400	LF - LANDFILL SITE REVENUES		\$0.00	-\$2,000.00	-\$2,000.00	0%	
Public Works	Landfill	1-3-4020-7401	LF - GARBAGE & RECYCLING CHARGES ON TAX		-\$899,265.00	-\$889,090.00	\$10,175.00	101%	
Public Works	Landfill	1-3-4020-7402	LF - GARBAGE BAG TAGS & BLUE BOXES		-\$5,595.00	-\$7,000.00	-\$1,405.00	80%	
Public Works	Landfill	1-3-4020-7404	LF - MHSW - MUN HAZ SPECIAL WASTE		\$0.00	-\$15,000.00	-\$15,000.00	0%	
Public Works	Landfill	1-3-4020-7999	LANDFILL - OTHER REVENUE		-\$2,643.92	\$0.00	\$2,643.92	-2644%	
Public Works	Landfill	1-3-4020-8001	LF - TRANSFER FROM RESERVES		\$0.00	-\$60,000.00	-\$60,000.00	0%	
Public Works	Waterworks	1-3-9300-4900	WATER - DOMESTIC - ALEXANDRIA		-\$700,112.04	-\$1,881,730.00	-\$1,181,617.96	37%	
Public Works	Waterworks	1-3-9300-4902	WATER-COMMERCIAL-ALEXANDRIA		-\$218,292.59	\$0.00	\$218,292.59	-218293%	
Public Works	Waterworks	1-3-9300-4903	WATER-GLEN ROBERTSON		-\$23,187.57	-\$43,921.00	-\$20,733.43	53%	
Public Works	Waterworks	1-3-9300-4905	WATER - PENALTY & INTEREST		-\$11,126.41	-\$20,000.00	-\$8,873.59	56%	
Public Works	Waterworks	1-3-9300-4906	WATER-OTHER INCOME		-\$14,033.14	-\$15,000.00	-\$966.86	94%	
Public Works	Waterworks	1-3-9300-4907	WATER - NSF CHEQUE CHARGE		-\$125.00	\$0.00	\$125.00	-125%	
Public Works	Waterworks	1-3-9300-4908	WATER - DOMESTIC - MAXVILLE		-\$144,127.14	-\$254,690.00	-\$110,562.86	57%	
Public Works	Waterworks	1-3-9300-4909	WATER - COMMERCIAL- MAXVILLE		-\$46,107.01	-\$79,591.00	-\$33,483.99	58%	
Public Works	Waterworks	1-3-9300-4940	SEWER FEES - ALEXANDRIA		-\$468,770.98	-\$1,019,343.00	-\$550,572.02	46%	
Public Works	Waterworks	1-3-9300-4941	SEWER FEES - MAXVILLE		-\$94,888.88	-\$182,779.00	-\$87,890.12	52%	
Public Works	Waterworks	1-3-9300-4951	WATER/SEWER CONNECTION FEES		-\$38,000.00	-\$20,000.00	\$18,000.00	190%	
Public Works	Waterworks	1-3-9300-4961	USER FEES - WETLANDS CAPITAL RECOVERY		-\$5,458.51	-\$15,000.00	-\$9,541.49	36%	
Public Works	Waterworks	1-3-9300-8001	TRANSFER FROM WATER RESERVES		\$0.00	-\$662,408.00	-\$662,408.00	0%	
Public Works	Waterworks	1-3-9400-7503	NGS - GRANTS		-\$7,135,750.00	-\$10,950,000.00	-\$3,814,250.00	65%	
Public Works	Waterworks	1-3-9400-8100	NGS - FINANCE CAPITAL		\$0.00	-\$3,300,000.00	-\$3,300,000.00	0%	
Total					-\$10,139,439.24	-\$21,178,002.00	-\$11,038,562.76	48%	

Public Works Department - Expenses									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Public Works	Roads	1-4-3012-2125	RD MTCE - MATERIALS/SUPPLIES		\$11,606.19	\$25,000.00	\$13,393.81	46%	
Public Works	Roads	1-4-3012-2325	RD MTCE - BEAUTIFICATION		\$400.96	\$7,000.00	\$6,599.04	6%	
Public Works	Roads	1-4-3012-4110	RD MTCE - BRUSHING & TRIMMING		\$2,192.93	\$5,000.00	\$2,807.07	44%	
Public Works	Roads	1-4-3012-4351	RD MTCE - TOP SOIL		\$610.56	\$3,000.00	\$2,389.44	20%	
Public Works	Roads	1-4-3035-2125	SIDEWK - MATERIALS/SUPPLIES		\$0.00	\$7,500.00	\$7,500.00	0%	
Public Works	Roads	1-4-3045-5205	LSTOP - DUST LAYER		\$92,709.26	\$227,855.00	\$135,145.74	41%	

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Public Works	Roads	1-4-3046-5190	HRDTOP MTCE - PATCHING AND WASHOUTS	\$9,562.68	\$14,000.00	\$4,437.32	68%	
Public Works	Roads	1-4-3046-5191	HRDTOP MTCE - BRUSHING AND DITCHING	\$0.00	\$20,000.00	\$20,000.00	0%	
Public Works	Roads	1-4-3046-5194	HRDTOP MTCE - SWEEPING AND CLEANING	\$19,928.69	\$32,000.00	\$12,071.31	62%	
Public Works	Roads	1-4-3055-4010	PLOWING/SALTING - CONTRACTED SERVICES	\$28,884.43	\$33,594.00	\$4,709.57	86%	
Public Works	Roads	1-4-3055-5125	PLOWING/SALTING - SALT	\$21,961.47	\$126,152.00	\$104,190.53	17%	
Public Works	Roads	1-4-3055-5126	PLOWING/SALTING - STONE DUST	\$0.00	\$33,900.00	\$33,900.00	0%	
Public Works	Roads	1-4-3056-4010	SNOW REMOVAL - CONTRACTED SERVICES	\$1,272.00	\$45,455.00	\$44,183.00	3%	
Public Works	Roads	1-4-3060-4010	S.S. - CONTRACTED SERVICES	\$0.00	\$20,000.00	\$20,000.00	0%	
Public Works	Roads	1-4-3061-2125	S.D. - MATERIALS/SUPPLIES	\$2,516.74	\$16,000.00	\$13,483.26	16%	
Public Works	Roads	1-4-3061-3010	S.D. - EQUIPMENT RENTALS	\$12,498.00	\$43,536.00	\$31,038.00	29%	
Public Works	Roads	1-4-3062-2056	ST. LIGHTS - HYDRO	\$32,221.28	\$70,000.00	\$37,778.72	46%	
Public Works	Roads	1-4-3062-2368	ST. LIGHTS - EQUIPMENT MAINTENANCE	\$5,092.09	\$5,000.00	-\$92.09	102%	5 call outs for burnt streetlights since the beginning of the year. This line item is expected to exceed budget.
Public Works	Roads	1-4-3062-5010	ST. LIGHTS - X-MAS DECORATION	\$356.16	\$2,300.00	\$1,943.84	15%	
Public Works	Public Works Building	1-4-3065-2024	PWB - GARBAGE AND SNOW REMOVAL	-\$915.85	\$0.00	\$915.85	-916%	Adjustment in Q3.
Public Works	Public Works Building	1-4-3065-2050	PWB - TELEPHONE	-\$80.98	\$0.00	\$80.98	-81%	Reallocated to Roads and Waterworks.
Public Works	Public Works Building	1-4-3065-2055	PWB - ENBRIDGE	\$0.00	\$0.00	\$0.00	0%	Reallocated to Roads and Waterworks.
Public Works	Public Works Building	1-4-3065-2056	PWB - HYDRO	\$0.00	\$0.00	\$0.00	0%	Reallocated to Roads and Waterworks.
Public Works	Public Works Building	1-4-3065-2057	PWB - WATER/SEWER	-\$111.36	\$0.00	\$111.36	-111%	Adjustment in Q3.
Public Works	Public Works Building	1-4-3065-2130	PWB - COMPUTER EXPENSES	\$0.00	\$0.00	\$0.00	0%	Reallocated to Roads and Waterworks.
Public Works	Public Works Building	1-4-3065-2366	PWB - BLG MTCE/SUPPLIES	\$0.00	\$0.00	\$0.00	0%	Reallocated to Roads and Waterworks.
Public Works	Roads	1-4-3101-1010	ROADS - WAGES - FULL TIME	\$517,935.01	\$1,111,100.00	\$593,164.99	47%	
Public Works	Roads	1-4-3101-1015	ROADS - PART TIME WAGES	\$52,350.36	\$144,000.00	\$91,649.64	36%	
Public Works	Roads	1-4-3101-1035	ROADS - OVERTIME	\$53,447.89	\$95,506.00	\$42,058.11	56%	
Public Works	Roads	1-4-3101-1110	ROADS - BENEFITS	\$230,806.89	\$446,000.00	\$215,193.11	52%	
Public Works	Roads	1-4-3101-1225	ROADS - INSURANCE	\$135,455.48	\$135,456.00	\$0.52	100%	Insurance premiums paid for 2026.
Public Works	Roads	1-4-3101-1502	ROADS - LTD FINANCE CHARGES	\$118,198.60	\$170,000.00	\$51,801.40	70%	
Public Works	Roads	1-4-3101-2020	ROADS - HEALTH & SAFETY	\$600.45	\$3,000.00	\$2,399.55	20%	
Public Works	Roads	1-4-3101-2021	ROADS - WORK BOOTS & CLOTHING	\$6,514.81	\$10,400.00	\$3,885.19	63%	
Public Works	Roads	1-4-3101-2025	ROADS - MILEAGE & TRAVEL	\$269.28	\$500.00	\$230.72	54%	
Public Works	Roads	1-4-3101-2026	ROADS - MEETING ATTENDANCE	\$0.00	\$120.00	\$120.00	0%	
Public Works	Roads	1-4-3101-2027	ROAD - INSURANCE CLAIMS	\$0.00	\$5,000.00	\$5,000.00	0%	
Public Works	Roads	1-4-3101-2035	ROADS - CONFERENCES/WORKSHOPS/TRAINING	\$7,930.74	\$20,000.00	\$12,069.26	40%	
Public Works	Roads	1-4-3101-2049	ROADS - CELL PHONES	\$4,614.02	\$12,000.00	\$7,385.98	38%	

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Public Works	Roads	1-4-3101-2050	ROADS - TELEPHONE	\$1,835.24	\$3,425.00	\$1,589.76	54%	
Public Works	Roads	1-4-3101-2051	ROADS - COURIER	\$447.07	\$1,000.00	\$552.93	45%	
Public Works	Roads	1-4-3101-2055	ROADS - ENBRIDGE	\$7,770.04	\$17,500.00	\$9,729.96	44%	
Public Works	Roads	1-4-3101-2056	ROADS - HYDRO	\$13,403.03	\$27,000.00	\$13,596.97	50%	
Public Works	Roads	1-4-3101-2057	ROADS - WATER/SEWER	\$885.18	\$1,900.00	\$1,014.82	47%	
Public Works	Roads	1-4-3101-2065	ROADS - OIL FURNACE	\$2,988.18	\$9,000.00	\$6,011.82	33%	
Public Works	Roads	1-4-3101-2110	ROADS - TOOLS	\$5,681.54	\$10,000.00	\$4,318.46	57%	
Public Works	Roads	1-4-3101-2120	ROADS - OFFICE SUPPLIES	\$78.86	\$2,000.00	\$1,921.14	4%	
Public Works	Roads	1-4-3101-2124	ROADS - JANITORIAL/HOUSEKEEPING SUPPLIES	\$158.70	\$500.00	\$341.30	32%	
Public Works	Roads	1-4-3101-2125	ROADS - MATERIAL/SUPPLIES	\$13,364.68	\$30,000.00	\$16,635.32	45%	
Public Works	Roads	1-4-3101-2130	ROADS - COMPUTER FEES & EQUIPMENT	\$1,559.99	\$15,831.00	\$14,271.01	10%	
Public Works	Roads	1-4-3101-2131	ROADS - COMPUTER HOSTING FEES	\$27,615.05	\$30,000.00	\$2,384.95	92%	Software specific to the Public Works Department. Not anticipated to exceed budget.
Public Works	Roads	1-4-3101-2140	ROADS - PHOTOCOPIER EXPENSES	\$793.07	\$1,000.00	\$206.93	79%	
Public Works	Roads	1-4-3101-2210	ROADS - LEGAL FEES	\$0.00	\$500.00	\$500.00	0%	
Public Works	Roads	1-4-3101-2366	ROADS - BUILDING MAINTENANCE/SUPPLIES	\$10,047.17	\$21,000.00	\$10,952.83	48%	
Public Works	Roads	1-4-3101-2368	ROADS - EQUIPMENT MAINTENANCE	\$63,620.60	\$170,000.00	\$106,379.40	37%	
Public Works	Roads	1-4-3101-2370	ROADS - TRUCK LICENCING	\$1,463.94	\$19,500.00	\$18,036.06	8%	
Public Works	Roads	1-4-3101-2400	ROADS - GAS/OIL/DIESEL	\$144,429.28	\$210,000.00	\$65,570.72	69%	
Public Works	Roads	1-4-3101-2410	ROADS - ASSOC & MEMBERSHIP FEES	\$807.04	\$2,000.00	\$1,192.96	40%	
Public Works	Roads	1-4-3101-4002	ROADS - CENTRE LINE PAINTING	\$0.00	\$30,000.00	\$30,000.00	0%	
Public Works	Roads	1-4-3101-4010	ROADS - CONTRACT/CONTRACTED SERVICES	\$0.00	\$35,600.00	\$35,600.00	0%	
Public Works	Roads	1-4-3101-4105	ROADS - WEED CONTROL	\$5,984.08	\$10,000.00	\$4,015.92	60%	
Public Works	Waste Management	1-4-4010-2511	WASTE - TRANSPORTATION	\$0.00	\$1,000.00	\$1,000.00	0%	
Public Works	Waste Management	1-4-4010-2520	WASTE - WEIGHING CHARGES	\$0.00	\$500.00	\$500.00	0%	
Public Works	Waste Management	1-4-4010-4010	WASTE - CONTRACT/CONTRACTED SERVICES	\$174,506.19	\$352,006.00	\$177,499.81	50%	
Public Works	Landfill	1-4-4020-1010	LF - WAGES	\$10,803.87	\$39,100.00	\$28,296.13	28%	
Public Works	Landfill	1-4-4020-1015	LF - PART-TIME WAGES	\$10,557.81	\$33,300.00	\$22,742.19	32%	
Public Works	Landfill	1-4-4020-1110	LF - BENEFITS	\$3,951.16	\$19,100.00	\$15,148.84	21%	
Public Works	Landfill	1-4-4020-1225	LF - INSURANCE	\$37,932.91	\$37,933.00	\$0.09	100%	Insurance premiums paid for 2026.
Public Works	Landfill	1-4-4020-2013	LF - COVER MATERIAL	\$0.00	\$5,000.00	\$5,000.00	0%	
Public Works	Landfill	1-4-4020-2015	LF - PROPERTY TAXES	\$0.00	\$16,000.00	\$16,000.00	0%	
Public Works	Landfill	1-4-4020-2021	LF - CLOTHING ALLOWANCE	\$0.00	\$300.00	\$300.00	0%	
Public Works	Landfill	1-4-4020-2024	LF - OPERATING MTCE. EXPENSE	\$3,577.90	\$20,000.00	\$16,422.10	18%	
Public Works	Landfill	1-4-4020-2049	LF - CELL PHONE	\$96.92	\$600.00	\$503.08	16%	
Public Works	Landfill	1-4-4020-2056	LF - HYDRO	\$1,158.61	\$2,000.00	\$841.39	58%	
Public Works	Landfill	1-4-4020-2187	LF - WASTE ACCEPTANCE FEES - LAFLECHE	\$63,304.74	\$160,000.00	\$96,695.26	40%	
Public Works	Landfill	1-4-4020-2223	LF - CONSULTING FEES	\$0.00	\$65,000.00	\$65,000.00	0%	
Public Works	Landfill	1-4-4020-2300	LF - ADVERTISING/EDUCATION	\$0.00	\$1,000.00	\$1,000.00	0%	
Public Works	Landfill	1-4-4020-2368	LF - EQUIPMENT MAINTENANCE	\$0.00	\$5,000.00	\$5,000.00	0%	

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Public Works	Landfill	1-4-4020-2400	LF - GAS/OIL/DIESEL	\$20.71	\$700.00	\$679.29	3%	
Public Works	Landfill	1-4-4020-2410	LF - ASSOCIATION FEES	\$0.00	\$800.00	\$800.00	0%	
Public Works	Landfill	1-4-4020-2540	LF - SAMPLING AND MONITORING	\$8,433.38	\$25,675.00	\$17,241.62	33%	
Public Works	Landfill	1-4-4020-4023	LF - HOUSEHOLD HAZARDOUS WASTE DAY	\$874.13	\$80,000.00	\$79,125.87	1%	
Public Works	Landfill	1-4-4020-4029	LF - NG COMMUNITY CLEAN-UP DAY	\$278.14	\$30,000.00	\$29,721.86	1%	
Public Works	Waterworks	1-4-9300-1010	NGWT-WAGES	\$189,302.05	\$370,000.00	\$180,697.95	51%	
Public Works	Waterworks	1-4-9300-1015	NGWT - PART TIME WAGES	\$2,284.43	\$16,500.00	\$14,215.57	14%	
Public Works	Waterworks	1-4-9300-1035	NGWT - OVERTIME	\$21,914.04	\$36,000.00	\$14,085.96	61%	
Public Works	Waterworks	1-4-9300-1110	NGWT-BENEFITS	\$76,284.37	\$135,000.00	\$58,715.63	57%	
Public Works	Waterworks	1-4-9300-1225	NGWT-INSURANCE	\$64,526.11	\$64,527.00	\$0.89	100%	Insurance premiums paid for 2026.
Public Works	Waterworks	1-4-9300-1500	NGWT - LTD MAXVILLE WATER PROJECT	\$209,499.73	\$433,316.00	\$223,816.27	48%	
Public Works	Waterworks	1-4-9300-2015	NGWT-MUNICIPAL TAXES	\$0.00	\$10,000.00	\$10,000.00	0%	
Public Works	Waterworks	1-4-9300-2020	NGWT-HEALTH & SAFETY	\$280.69	\$2,400.00	\$2,119.31	12%	
Public Works	Waterworks	1-4-9300-2021	NGWT-WORK BOOTS & CLOTHING	\$878.39	\$3,240.00	\$2,361.61	27%	
Public Works	Waterworks	1-4-9300-2022	NGWT - PRESCRIPTION SAFETY GLASSES	\$309.50	\$750.00	\$440.50	41%	
Public Works	Waterworks	1-4-9300-2023	NGWT-BILLING OPERATING COSTS	\$42.72	\$1,500.00	\$1,457.28	3%	
Public Works	Waterworks	1-4-9300-2025	NGWT-MILEAGE & TRAVEL	\$118.49	\$0.00	-\$118.49	118%	
Public Works	Waterworks	1-4-9300-2035	NGWT-CONFERENCES & WORKSHOPS	\$11,277.31	\$19,800.00	\$8,522.69	57%	
Public Works	Waterworks	1-4-9300-2037	NGWT-CERTIFICATE RENEWAL	-\$396.71	\$2,200.00	\$2,596.71	-18%	
Public Works	Waterworks	1-4-9300-2049	NGWT-CELL PHONES	\$1,613.66	\$5,000.00	\$3,386.34	32%	
Public Works	Waterworks	1-4-9300-2050	NGWT-TELEPHONE	\$3,748.28	\$4,455.00	\$706.72	84%	
Public Works	Waterworks	1-4-9300-2051	NGWT-COURIER	\$4,563.52	\$2,700.00	-\$1,863.52	169%	A courier is used to send water samples. Increased due to additional permitting requirements.
Public Works	Waterworks	1-4-9300-2055	NGWT-ENBRIDGE	\$5,532.38	\$11,500.00	\$5,967.62	48%	
Public Works	Waterworks	1-4-9300-2056	NGWT-HYDRO	\$39,421.79	\$72,900.00	\$33,478.21	54%	
Public Works	Waterworks	1-4-9300-2057	NGWT-WATER/SEWER	\$199.16	\$360.00	\$160.84	55%	
Public Works	Waterworks	1-4-9300-2100	NGWT-POSTAGE	\$0.00	\$1,000.00	\$1,000.00	0%	
Public Works	Waterworks	1-4-9300-2110	NGWT-TOOLS	\$2,268.99	\$3,000.00	\$731.01	76%	
Public Works	Waterworks	1-4-9300-2114	NGWT-CHEMICALS	\$37,817.91	\$40,000.00	\$2,182.09	95%	
Public Works	Waterworks	1-4-9300-2115	NGWT-COAGULENT	\$68,851.58	\$100,000.00	\$31,148.42	69%	
Public Works	Waterworks	1-4-9300-2116	NGWT-CHLORINE	\$44,172.85	\$27,500.00	-\$16,672.85	161%	
Public Works	Waterworks	1-4-9300-2120	NGWT-OFFICE SUPPLIES	\$749.01	\$3,000.00	\$2,250.99	25%	
Public Works	Waterworks	1-4-9300-2125	NGWT-MATERIALS & SUPPLIES	\$5,752.12	\$13,000.00	\$7,247.88	44%	
Public Works	Waterworks	1-4-9300-2130	NGWT-COMPUTER SUPPLIES	\$8,540.48	\$7,100.00	-\$1,440.48	120%	Budget to be reviewed.
Public Works	Waterworks	1-4-9300-2140	NGWT - PHOTOCOPIER EXPENSE	\$982.25	\$2,000.00	\$1,017.75	49%	
Public Works	Waterworks	1-4-9300-2164	NGWT - WATER MAIN REPAIRS	\$82,523.40	\$122,500.00	\$39,976.60	67%	
Public Works	Waterworks	1-4-9300-2201	NGWT-QMS AUDITING	\$0.00	\$5,000.00	\$5,000.00	0%	
Public Works	Waterworks	1-4-9300-2210	NGWT-LEGAL FEES	\$0.00	\$10,000.00	\$10,000.00	0%	
Public Works	Waterworks	1-4-9300-2223	NGWT-CONSULTING FEES	\$0.00	\$10,000.00	\$10,000.00	0%	
Public Works	Waterworks	1-4-9300-2300	NGWT-ADVERTISING	\$0.00	\$1,500.00	\$1,500.00	0%	
Public Works	Waterworks	1-4-9300-2366	NGWT-BUILDING MTCE/SUPPLIES	\$11,367.55	\$13,600.00	\$2,232.45	84%	Expenses incurred for the relocation to the Public Works Building.
Public Works	Waterworks	1-4-9300-2368	NGWT-EQUIPMENT MTCE	\$28,025.85	\$45,000.00	\$16,974.15	62%	
Public Works	Waterworks	1-4-9300-2370	NGWT - TRUCK LICENSING	\$0.00	\$1,000.00	\$1,000.00	0%	
Public Works	Waterworks	1-4-9300-2399	NGWT - VEHICLE MAINTENANCE	\$2,194.50	\$2,500.00	\$305.50	88%	
Public Works	Waterworks	1-4-9300-2400	NGWT-GAS/OIL/DIESEL	\$11,435.77	\$12,000.00	\$564.23	95%	

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Public Works	Waterworks	1-4-9300-2410	NGWT-ASSOC. & MEMBERSHIP FEES	\$161.80	\$1,500.00	\$1,338.20	11%	
Public Works	Waterworks	1-4-9300-2540	NGWT-SAMPLING	\$16,392.56	\$27,000.00	\$10,607.44	61%	
Public Works	Waterworks	1-4-9300-3065	NGWT- PUBLIC WORKS BUILDING	\$0.00	\$0.00	\$0.00	0%	
Public Works	Waterworks	1-4-9300-3753	NGWT - METER READING	\$10,964.59	\$15,000.00	\$4,035.41	73%	
Public Works	Waterworks	1-4-9300-4010	NGWT-CONTRACTS/CONTRACTED SERVICES	\$2,338.47	\$6,500.00	\$4,161.53	36%	
Public Works	Waterworks	1-4-9300-4114	NGWT - LOCATES	\$5,858.04	\$12,000.00	\$6,141.96	49%	
Public Works	Waterworks	1-4-9300-5020	NGWT-BAD DEBT EXPENSE	\$1,310.46	\$0.00	-\$1,310.46	1310%	Uncollectible water and sewer revenue.
Public Works	Waterworks	1-4-9300-5120	NGWT - SNOW REMOVAL	\$14,806.08	\$13,000.00	-\$1,806.08	114%	Snow removal for the sewage pumping station.
Public Works	Waterworks	1-4-9300-7911	NGWT-RECOVERABLE SERVICES REPAIRS	-\$51.69	\$0.00	\$51.69	-52%	This is a recoverable GL and will be invoiced to the appropriate organization upon project completion.
Public Works	Waterworks	1-4-9400-1010	NGS - WAGES	\$95,633.00	\$246,130.00	\$150,497.00	39%	
Public Works	Waterworks	1-4-9400-1015	NGS - PART-TIME WAGES	\$1,522.94	\$11,000.00	\$9,477.06	14%	
Public Works	Waterworks	1-4-9400-1035	NGS - OVERTIME	\$9,610.70	\$24,000.00	\$14,389.30	40%	
Public Works	Waterworks	1-4-9400-1110	NGS - BENEFITS	\$42,445.67	\$89,400.00	\$46,954.33	47%	
Public Works	Waterworks	1-4-9400-1225	NGS - INSURANCE	\$43,017.40	\$43,018.00	\$0.60	100%	Insurance premiums paid for 2026.
Public Works	Waterworks	1-4-9400-1505	NGS - LTD PAYMENTS	\$0.00	\$20,000.00	\$20,000.00	0%	
Public Works	Waterworks	1-4-9400-1515	NGS - LTD WETLANDS	\$10,672.55	\$26,640.00	\$15,967.45	40%	
Public Works	Waterworks	1-4-9400-2015	NGS - MUNICIPAL TAXES	\$0.00	\$8,000.00	\$8,000.00	0%	
Public Works	Waterworks	1-4-9400-2020	NGS - HEALTH & SAFETY	\$187.14	\$2,000.00	\$1,812.86	9%	
Public Works	Waterworks	1-4-9400-2021	NGS - WORK BOOTS & CLOTHING	\$585.62	\$2,240.00	\$1,654.38	26%	
Public Works	Waterworks	1-4-9400-2023	NGS - BILLING OPERATING COSTS	\$0.00	\$2,000.00	\$2,000.00	0%	
Public Works	Waterworks	1-4-9400-2025	NGS - MILEAGE & TRAVEL	\$70.38	\$0.00	-\$70.38	70%	
Public Works	Waterworks	1-4-9400-2027	NGS - INSURANCE CLAIMS	\$0.00	\$10,000.00	\$10,000.00	0%	
Public Works	Waterworks	1-4-9400-2035	NGS - CONFERENCE & WORKSHOPS	\$7,376.80	\$13,200.00	\$5,823.20	56%	
Public Works	Waterworks	1-4-9400-2037	NGS - LICENSE RENEWAL	-\$13.52	\$1,000.00	\$1,013.52	-1%	
Public Works	Waterworks	1-4-9400-2049	NGS - CELL PHONES	\$579.15	\$2,500.00	\$1,920.85	23%	
Public Works	Waterworks	1-4-9400-2050	NGS - TELEPHONE	\$3,071.49	\$4,170.00	\$1,098.51	74%	
Public Works	Waterworks	1-4-9400-2051	NGS - COURIER	\$0.00	\$1,800.00	\$1,800.00	0%	
Public Works	Waterworks	1-4-9400-2055	NGS - ENBRIDGE	\$219.44	\$1,000.00	\$780.56	22%	
Public Works	Waterworks	1-4-9400-2056	NGS - HYDRO	\$25,292.26	\$78,600.00	\$53,307.74	32%	
Public Works	Waterworks	1-4-9400-2057	NGS - WATER/SEWER	\$132.78	\$240.00	\$107.22	55%	
Public Works	Waterworks	1-4-9400-2110	NGS - TOOLS	\$1,512.65	\$1,000.00	-\$512.65	151%	Additional tool replacements were required for operations. No further expenses are anticipated and future years should remain lower.
Public Works	Waterworks	1-4-9400-2114	NGS - CHEMICALS	\$17,748.69	\$8,000.00	-\$9,748.69	222%	Chemicals are purchased in bulk. There was an unanticipated price increase. The budget will be reviewed and adjusted for 2027.
Public Works	Waterworks	1-4-9400-2115	NGS - COAGULENT	\$51,392.78	\$65,000.00	\$13,607.22	79%	
Public Works	Waterworks	1-4-9400-2116	NGS - CHLORINE	\$0.00	\$25,000.00	\$25,000.00	0%	
Public Works	Waterworks	1-4-9400-2120	NGS - OFFICE SUPPLIES	\$109.12	\$400.00	\$290.88	27%	
Public Works	Waterworks	1-4-9400-2125	NGS - MATERIALS/SUPPLIES	\$2,494.65	\$6,000.00	\$3,505.35	42%	
Public Works	Waterworks	1-4-9400-2130	NGS - COMPUTER SUPPLIES	\$4,247.21	\$1,400.00	-\$2,847.21	303%	Neptune Meter Reading Software to be reallocated to Computer Hosting Fees. Budget will be reviewed.

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Public Works	Waterworks	1-4-9400-2131	NGS - COMPUTER HOSTING FEES	\$580.49	\$8,000.00	\$7,419.51	7%	
Public Works	Waterworks	1-4-9400-2140	NGS - PHOTOCOPIER EXPENSE	\$88.66	\$1,000.00	\$911.34	9%	
Public Works	Waterworks	1-4-9400-2163	NGS - SEWER LINE REPAIRS	\$38,482.92	\$75,000.00	\$36,517.08	51%	
Public Works	Waterworks	1-4-9400-2210	NGS - LEGAL FEES	\$0.00	\$5,000.00	\$5,000.00	0%	
Public Works	Waterworks	1-4-9400-2223	NGS - CONSULTING FEES	\$2,352.69	\$10,000.00	\$7,647.31	24%	
Public Works	Waterworks	1-4-9400-2300	NGS-ADVERTISING	\$0.00	\$500.00	\$500.00	0%	
Public Works	Waterworks	1-4-9400-2366	NGS-BUILDING MTCE/SUPPLIES	\$3,968.61	\$9,400.00	\$5,431.39	42%	
Public Works	Waterworks	1-4-9400-2368	NGS-EQUIPMENT MTCE	\$7,711.61	\$35,000.00	\$27,288.39	22%	
Public Works	Waterworks	1-4-9400-2369	NGS-LAGOON MTCE	\$243.73	\$5,000.00	\$4,756.27	5%	
Public Works	Waterworks	1-4-9400-2370	NGS-TRUCK LICENCING	\$0.00	\$250.00	\$250.00	0%	
Public Works	Waterworks	1-4-9400-2399	NGS-VEHICLE MTCE	\$1,437.25	\$3,500.00	\$2,062.75	41%	
Public Works	Waterworks	1-4-9400-2400	NGS-GAS/OIL/DIESEL	\$4,610.00	\$12,000.00	\$7,390.00	38%	
Public Works	Waterworks	1-4-9400-2410	NGS-ASSOC. & MEMBERSHIP FEES	\$107.87	\$500.00	\$392.13	22%	
Public Works	Waterworks	1-4-9400-2540	NGS-SAMPLING	\$38,091.03	\$23,000.00	-\$15,091.03	166%	Increase due to adverse water results at the Lagoons over the winter. Not anticipated to continue.
Public Works	Waterworks	1-4-9400-3065	NGS - PUBIC WORKS BUILDING	\$0.00	\$0.00	\$0.00	0%	
Public Works	Waterworks	1-4-9400-4010	NGS-CONTRACTS/CONTRACTED SERVICES	\$1,567.11	\$5,000.00	\$3,432.89	31%	
Public Works	Waterworks	1-4-9400-4114	NGS - LOCATES	\$3,905.37	\$10,000.00	\$6,094.63	39%	
Public Works	Waterworks	1-4-9400-5020	NGS-BAD DEBT EXPENSE	\$744.50	\$0.00	-\$744.50	745%	Uncollectible water and sewer revenue.
Public Works	Waterworks	1-4-9400-5120	NGS - SNOW REMOVAL	\$625.82	\$10,000.00	\$9,374.18	6%	
Total				\$3,397,547.03	\$7,026,880.00	\$3,629,332.97	48%	

Public Works Department - Capital									
Department	Sub-Department	Account Code	Account Name	Cost Centre	2026 Actuals	2026 Final Budget	Variance	Percentage	Comments
Public Works	Roads	1-5-3011-8000	CAPITAL - BRIDGES	BR #57	\$0.00	\$80,000.00	\$80,000.00	0%	
Public Works	Roads	1-5-3011-8000	CAPITAL - BRIDGES	BRIDGE	\$0.00	\$660,000.00	\$660,000.00	0%	
Public Works	Public Works Building	1-5-3065-8000	CAPITAL - PUBLIC WORKS BUILDING	PWHEAT	\$0.00	\$0.00	\$0.00	0%	
Public Works	Public Works Building	1-5-3065-8000	CAPITAL - PUBLIC WORKS BUILDING	PWUPGR	\$32,140.28	\$45,725.00	\$13,584.72	70%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	CULVRT	\$5,335.73	\$50,000.00	\$44,664.27	11%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	ENGINR	\$0.00	\$60,000.00	\$60,000.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	GRAVEL	\$0.00	\$395,000.00	\$395,000.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	KENYON	\$0.00	\$117,603.00	\$117,603.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	LOCHL	\$0.00	\$29,603.00	\$29,603.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	RINEED	\$0.00	\$815,000.00	\$815,000.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	SALT	\$0.00	\$200,000.00	\$200,000.00	0%	
Public Works	Roads	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	SIDWLK	\$0.00	\$150,000.00	\$150,000.00	0%	
Public Works	Landfill	1-5-4020-8000	CAPITAL - LANDFILL SITES	COVER	\$0.00	\$10,000.00	\$10,000.00	0%	
Public Works	Landfill	1-5-4020-8000	CAPITAL - LANDFILL SITES	WELL	\$0.00	\$50,000.00	\$50,000.00	0%	
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	CONTRO	\$0.00	\$20,000.00	\$20,000.00	0%	
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	ENGINR	\$637.26	\$50,000.00	\$49,362.74	1%	
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	MAINST	\$2,047.92	\$140,000.00	\$137,952.08	1%	
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	PROCES	\$14,098.24	\$60,000.00	\$45,901.76	23%	
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	PWUPGR	\$19,284.17	\$27,435.00	\$8,150.83	70%	

2026 Variance Report

As of June 30, 2026

Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	VALVE	\$12,528.95	\$30,000.00	\$17,471.05	42%
Public Works	Waterworks	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	WATER	\$0.00	\$300,000.00	\$300,000.00	0%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	ALXLG	\$376,144.31	\$15,000,000.00	\$14,623,855.69	3%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	LINING	\$819.17	\$50,000.00	\$49,180.83	2%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	MAXLG	\$7,632.00	\$50,000.00	\$42,368.00	15%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	PMPSTN	\$0.00	\$40,000.00	\$40,000.00	0%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	PWUPGR	\$12,856.11	\$18,290.00	\$5,433.89	70%
Public Works	Waterworks	1-5-9400-8000	CAPITAL - NGS - SEWAGE	SCADA	\$0.00	\$65,000.00	\$65,000.00	0%
Total					\$483,524.14	\$18,513,656.00	\$18,030,131.86	3%

Public Works Totals by Sub-Department								
Landfill Total					-\$766,513.64	-\$371,582.00	\$394,931.64	206%
Public Works Building Total					\$31,032.09	\$45,725.00	\$14,692.91	68%
Roads Total					\$1,346,249.39	\$4,334,886.00	\$2,988,636.61	31%
Waste Management Total					\$174,506.19	\$353,506.00	\$178,999.81	49%
Waterworks Total					-\$7,043,642.10	\$0.00	\$7,043,641.10	0%
Public Works Department Total					-\$6,258,368.07	\$4,362,534.00	\$10,620,902.07	-143%

Remaining portion is for capital. Operating has been reallocated.

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
BY-LAW 44-2026
FOR THE YEAR 2026**

BEING A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS DEALT WITH BY RESOLUTION.

WHEREAS s. 5(3) of the *Municipal Act, 2001*, provides that the powers of municipal corporation are to be exercised by its Council by by-law; and

WHEREAS it is deemed expedient that the proceedings, decisions and votes of the Council of the Corporation of the Township of North Glengarry at this meeting be confirmed and adopted by by-law;

THEREFORE, the Council of the Corporation of the Township of North Glengarry enacts as follows:

- 1. **THAT** the action of the Council at its regular meeting of Monday August 10, 2026, in respect to each motion passed and taken by the Council at its meetings, is hereby adopted, ratified and confirmed, as if each resolution or other action was adopted, ratified and confirmed by its separate by-law and;

- 2. **THAT** the Mayor and the proper officers of the Township of North Glengarry are hereby authorized and directed to do all things necessary to give effect to the said action, or to obtain approvals where required, and except where otherwise provided, The Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf and to affix the corporate seal of the Township to all such documents.

- 3. **THAT** if due to the inclusion of a particular resolution or resolutions this By-law would be deemed invalid by a court of competent jurisdiction then Section 1 to this By-law shall be deemed to apply to all motions passed except those that would make this By-law invalid.

- 4. **THAT** where a “Confirming By-law” conflicts with other by-laws the other by-laws shall take precedence. Where a “Confirming By-Law” conflicts with another “Confirming By-law” the most recent by-law shall take precedence.

READ a first, second and third time, passed, signed and sealed in Open Council this 10th day of August 2026.

CAO/Clerk / Deputy Clerk

Mayor / Deputy Mayor

I, hereby certify that the forgoing is a true copy of By-Law No.44-2026, duly adopted by the Council of the Township of North Glengarry on the 10th day of August 2026.

Certified CAO/Clerk / Deputy Clerk

Date