

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Agenda

Monday, September 14, 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, August 10, 2026
- Special Meeting of Council Minutes – Thursday, August 20, 2026

5. DELEGATIONS

6. STAFF REPORTS

a. Administration Department

- i. AD 2026-16: North Glengarry Cenotaph Enhancement Project

b. Treasury Department

- i. TR 2026-11: 2025 Audited Financial Statements

c. Building, Planning & By-law Department

- i. BP 2026-23: Review of Dog Catcher Services and Kennel Operations

d. Fire Department

- i. FD 2026-09: Appointment of Deputy Fire Chief

e. Public Works Department

PW 2026-15: McPhee Bridge Rehabilitation – Procurement
Results PW-1025

7. UNFINISHED BUSINESS

8. CONSENT AGENDA

Council Correspondence

9. NEW BUSINESS

Resolution of Support: Request for Traffic Calming and Speeding Mitigation
Techniques

10. NOTICE OF MOTION

Next Regular Meeting of Council

Monday, September 28, 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 must relate to items presented on this agenda. Each person is limited
to one question; subsequent questions may be permitted at the discretion of the
Mayor or Chair.

12. CLOSED SESSION

As this matter deals with personal matters about an identifiable individual,
including municipal or local board employees they may be discussed in closed session
under sections 239 (2)(b) of the *Ontario Municipal Act*);

As this matter deals with litigation or potential litigation, including matters
before administrative tribunals affecting the municipality or local board they may be
discussed in closed session under sections 239 (2)(e) of the *Ontario Municipal Act*);

As this matter deals with advice that is subject to solicitor-client privilege,
including communications necessary for that purpose they may be discussed in closed
session under sections 239 (2)(f) of the *Ontario Municipal Act*);

13. CONFIRMATION BY-LAW

a. By-law 49-2026

14. ADJOURNMENT

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Minutes

Monday, August 10, 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
Fire Chief: Matthew Roy

1. CALL TO ORDER

The Chair called the meeting to order at 6:00 p.m.

2. DECLARATION OF PECUNIARY INTEREST

Councillor Madden declared a pecuniary interest with Item 5(2), HGMH Foundation Delegation, as he is a Board Member.

3. 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 August 10, 2026.

Carried

4. ADOPTION OF PREVIOUS MINUTES

Resolution No. 2

Moved by: Brian Caddell

Seconded by: Jacques Massie

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

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

Carried

5. DELEGATIONS

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

The Chair of the North Glengarry Cenotaph Project appeared as a delegation to update Council on the Proposal to Enhance Cenotaphs and Monuments within North Glengarry and requested financial assistance. Council received the presentation and referred the request to the 2027 budget process.

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

Fundraising Manager of the HGMH Foundation, Kim Jerico, appeared as a delegation to update Council on the Glengarry Memorial Hospital Foundation and requested financial assistance. Council received the presentation and referred the request to the 2027 budget process.

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

Marisa Banuelos-Spencer, Asset Management Advisor with PSD Citywide Inc., appeared as a delegation to present the Township of North Glengarry's 2025 Asset Management Plan. Council received the presentation and considered the matter under Staff Report AD 2026-12.

6. STAFF REPORTS

- a. Administration Department

- i. AD 2026-12: 2025 Asset Management Plan

Resolution No. 3

MOVED BY: Jeff Manley

SECONDED BY: Michael Madden

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.

Carried

ii. AD 2026-13: Election Signs By-law Update

Resolution No. 4

MOVED BY: Gary Martin

SECONDED BY: Carma Williams

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.

Carried

iii. AD 2026-14: HEWSF Funding Scope Enhancement Agreement

Resolution No. 5

MOVED BY: Michael Madden

SECONDED BY: Gary Martin

THAT the Council of the Township of North Glengarry receive 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.

Carried

iv. AD 2026-14: Fire Department Quarterly Update

Resolution No. 6

MOVED BY: Jacques Massie

SECONDED BY: Brian Caddell

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.

Carried

7. UNFINISHED BUSINESS

None

8. CONSENT AGENDA

Resolution No. 7

Moved by: Carma Williams

Seconded by: Brian Caddell

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

Carried

9. NEW BUSINESS

None

10. NOTICE OF MOTION

Next Regular Meeting of Council

Monday, September 14, 2026, at 6 pm. at 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

Resolution No. 8

Moved by: Jeff Manley

Seconded by: Jacques Massie

(a) 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:

a. Staffing Update - *Personal matters about an identifiable individual, including*

municipal or local board employees.

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

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

Carried

(b) Rise and Report

Resolution No. 9

MOVED BY: Michael Madden

SECONDED BY: Jeff Manley

THAT Council now rise and report from the Closed Session of Council held on Monday August 10, 2026, during the Regular Council Meeting; and

THAT there are no reportable items arising from the closed session;

AND THAT the Regular Council Meeting now resume at 8:08 p.m.

Carried

13. CONFIRMATION BY-LAW

Resolution No. 10

Moved by: Brian Caddell

Seconded by: Michael Madden

THAT the Council of the Township of North Glengarry adopts By-law 43-2026, being a By-law to adopt, confirm, and ratify the matters dealt with by Resolution; and

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

Carried

14. ADJOURNMENT

Resolution No. 11

Moved by: Carma Williams

Seconded by: Jacques Massie

THERE being no further business to discuss, the meeting was adjourned at 8:09 p.m.

Carried

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Special Meeting of Council

Minutes

Monday, August 20, 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 Finance/Treasurer: Zoe Bougie
Director of Community Services: Stephanie MacRae
Director of Public Works: Timothy Wright
Fire Chief: Matthew Roy

1. CALL TO ORDER

The Chair called the meeting to order at 6:00 p.m.

2. DECLARATION OF PECUNIARY INTEREST

No Declaration of Pecuniary Interests were declared

3. 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 accept the agenda for the Special Meeting of Council held on Monday, August 20, 2026, as amended:

- Update on the Dunvegan floor replacement tender.

Carried

4. ADOPTION OF PREVIOUS MINUTES

5. DELEGATIONS

6. STAFF REPORTS

a. Community Services Department

- i. CS 2026-23: Application to the Community Sport and Recreation Infrastructure Fund*

Resolution No. 2

Moved by: Brian Caddell

Seconded by: Jeff Manley

THAT the Council of the Township of North Glengarry receive staff report CS-2026-23: Application to the Community Sport and Recreation Infrastructure Fund; and,

THAT Council provide direction to staff to submit an application to the Provincial Government's Community Sport and Recreation Infrastructure Fund for the Maxville & District Sports Complex Slab Replacement Project; and,

THAT Council supports the Township's commitment to provide the municipal contribution and any project costs not covered through grant funding, with funding considerations and project authorization to be brought forward for Council consideration at a future meeting.

Carried

- ii. CS 2026-24: Dunvegan Community Hall Floor Replacement & Structure Rehabilitation – Tender Award*

Resolution No. 3

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT Council of the Township of North Glengarry receive Report CS-2026-24 regarding Tender No. CS-2026-02 for the Floor Structure Replacement Project; and,

THAT Council direct staff to meet with the sole bidder and the project engineer to explore opportunities to reduce project costs and bring the project budget closer to the engineer's estimated construction cost of approximately \$200,000; and,

THAT Council delegate authority to the Clerk to finalize negotiations and award Tender No. CS-2026-02 during the lame duck period, provided that the total project cost does not exceed an approved budget of \$250,000 plus applicable HST and that the award is consistent with the Township's Procurement Policy; and,

THAT the Mayor and Clerk be authorized to execute all agreements and associated documents required for the completion of the project; and,

THAT should project costs not be reduced to a level acceptable to the Township, staff report back for further direction regarding the tender, including consideration of re-tendering the project.

Carried

iii. *CS 2026-25: Maxville Wayfinding Sign – Funding & Update*

Resolution No. 4

Moved by: Gary Martin

Seconded by: Carma Williams

THAT the Council of the Township of North Glengarry receive Staff Report No. CS-2026-25: Maxville Wayfinding Sign – Funding & Update; and,

THAT Council approve the proposed draft design concept for the Maxville Sign Project, to serve as the basis for design and implementation, subject to any required revisions; and,

THAT Council approves the use of funds from the Maxville Sports Complex operating budget as required to fully fund and offset the remaining costs associated with the Maxville Wayfinding Sign Project.

Carried

b. Treasury Department

i. *TR 2026-09: Fire Department Pickup Truck Borrowing By-Law 44-2026*

Resolution No. 5

Moved by: Michael Madden

Seconded by: Gary Martin

THAT the Council of the Township of North Glengarry receive Staff Report TR-2026-09: Fire Department Pickup Truck Borrowing By-Law 44-2026;

AND THAT By-Law 44-2026, being a By-Law to authorize the borrowing of funds for financing of capital (Fire Department pickup truck); be read a first, second and third time and adopted in open Council this 20th day of August 2026.

Carried

ii. *TR 2026-10: Self-Contained Breathing Apparatuses Borrowing By-Law 45-2026*

Resolution No. 6

Moved by: Carma Williams

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry receive Staff Report TR-2026-10: Self-Contained Breathing Apparatuses Borrowing By-Law 45-2026;

AND THAT By-Law 45-2026, being a By-Law to authorize the borrowing of funds for financing of capital (self-contained breathing apparatuses); be read a first, second and third time and adopted in open Council this 20th day of August 2026.

Carried

d. Fire Department

i. *FD 2026-08: Establishing and Regulating Fire Department By-Law*
Resolution No. 7
Moved by: Brian Caddell
Seconded by: Jeff Manley

THAT the Council Township of North Glengarry receive Staff Report No. FD 2026-08:
Establishing and Regulating Fire Department By-Law;

AND THAT Council adopts By-law No. 46-2026, being a by-law to establish and regulate the North Glengarry Fire Department and to repeal By-law No. 54-2021;

FURTHER THAT By-law No. 46-2026 be read a first, second and third time and enacted in open Council on August 20, 2026.

Carried

e. Public Works Department

i. *PW-2026-14 Bishop Water Quantity Increase*

Resolution No. 8
Moved by: Jeff Manley
Seconded by: Michael Madden

THAT the Council of the Township of North Glengarry receive report PW-2026-14 Bishop Water Quantity Increase;

AND THAT Council authorizes a further extension of the existing contract with Bishop Water Inc. under Contract PW2023-20 / Extension PWPO-1798 for the additional removal, dewatering, and containment of approximately 650 Bone Dry Metric Tonnes (BDMT) of sludge from the remaining dredging areas within Lagoon Cell C at the Alexandria Lagoons, in the amount of \$464,445.34 plus HST, as a single source purchase in accordance with Section 21.1(b) of the Township's Procurement Policy (By-law 18-2023);

Carried

7. UNFINISHED BUSINESS

None

8. CONSENT AGENDA

No items under Consent Agenda

9. NEW BUSINESS

None

10. NOTICE OF MOTION

Next Regular Meeting of Council

Monday, September 14, 2026, at 6 pm. at 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

13. CONFIRMATION BY-LAW

Resolution No. 9

Moved by: Michael Madden

Seconded by: Gary Martin

THAT the Council of the Township of North Glengarry adopts By-law 47-2026, being a By-law to adopt, confirm, and ratify the matters dealt with by Resolution; and

THAT By-law 47-2026 be read a first, second and third time and enacted in Open Council this the 20th day of August 2026.

Carried

14. ADJOURNMENT

Resolution No. 10

Moved by: Jacques Massie

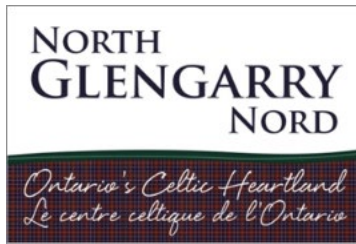
Seconded by: Carma Williams

THERE being no further business to discuss, the meeting was adjourned at 7:00 p.m.

Carried

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor



STAFF REPORT TO COUNCIL

Report No: AD 2026-16

September 14, 2026.

From: Michael Fawthrop, CAO & Clerk

RE: North Glengarry Cenotaph Enhancement Project

Recommended Motion:

THAT the Council of the Township of North Glengarry receive Report No. CAO-2026-16: North Glengarry Cenotaph Enhancement Project regarding the North Glengarry Cenotaph Enhancement Project; and

THAT Council approve in principle the proposed enhancement projects for the Alexandria, Maxville, Apple Hill and Dalkeith cenotaph and memorial sites; and

THAT Council authorize the Township to receive, hold and administer project-related funds on behalf of the Committee through the Township's financial systems, subject to applicable municipal financial controls and administrative procedures; and

THAT Council authorize the Township of North Glengarry to act as the lead applicant for applications to the Veterans Affairs Canada Community War Memorial Program, where eligible; and

THAT Council direct staff to relocate the Township signage at the Alexandria Cenotaph site as described in the proposal; and

THAT Council establish a dedicated reserve account for any surplus funds generated through the project to be utilized for future maintenance and preservation of the cenotaph sites; and

THAT staff be directed to consider and propose a financial contribution toward the project as part of the Draft 2027 Budget for Council's consideration.

Background / Analysis:

Council has received a proposal from the North Glengarry Cenotaph Project Committee seeking

municipal support for a coordinated initiative to rehabilitate and enhance four cenotaph and memorial sites located within the Township. The proposal has been developed in consultation with the Royal Canadian Legion Branch 423 and Township administration and contemplates improvements to the cenotaph sites located in Alexandria, Maxville, Apple Hill and Dalkeith.

The Committee is proposing various improvements including restoration and cleaning of memorial structures, replacement and expansion of interlocking walkways, installation of lighting, installation of flag poles, accessibility improvements, landscape enhancements, and other site improvements intended to preserve and enhance these important community assets. The project is anticipated to be completed during 2027.

The Committee has requested that Council support the following:

- 1) Approve the project proposals in principle;
- 2) Provide a financial contribution of \$35,000 through the 2027 Budget;
- 3) Allow the Township to receive, hold and administer project funds;
- 4) Permit the Township to act as lead applicant for funding applications through the Veterans Affairs Canada Community War Memorial Program;
- 5) Have Township staff relocate the existing Township sign at the Alexandria Cenotaph site; and
- 6) Establish a reserve account for any surplus funds for future maintenance of the sites.

Administration has reviewed the requests and is supportive of the overall objectives of the project. The proposed enhancements will improve the appearance, accessibility and long-term preservation of important community memorials while recognizing the contributions and sacrifices of local veterans.

With respect to Requests 1, 3, 4, 5 and 6, Administration is supportive and believes these matters can be accommodated through existing Township processes and resources, subject to standard administrative oversight and applicable legislative requirements.

Regarding Request 3, Administration is supportive of receiving, holding and administering project funds through the Township's financial systems. This arrangement would allow the Finance Department to oversee project funds in accordance with municipal financial controls and procedures, provide financial accountability and reporting, and facilitate the administration of donations and grant funding throughout the duration of the project.

With respect to Request 2, the Committee has requested a one-time municipal contribution of \$35,000 towards the project. As Council has not yet commenced deliberations on the 2027 municipal budget, Administration does not recommend stipulating a financial commitment at this time. Any municipal contribution should be considered as part of the Draft 2027 Budget process to allow Council to evaluate the request alongside other municipal priorities and financial pressures. The Committee was understanding that Council would need to consider the contribution through the 2027 Budget process.

Council may provide direction at this time respecting the level of funding it would like Administration to include in the Draft 2027 Budget for consideration. Alternatively, Administration can review the request during the preparation of the Draft 2027 Budget and bring forward a recommendation for Council's consideration during budget deliberations.

Administration believes this project represents a mutually beneficial community initiative that will preserve and enhance important public memorials recognizing the service and sacrifices of local veterans. The proposed improvements will contribute to the long-term sustainability, accessibility and appearance of these sites while creating enhanced spaces for remembrance, education and community gathering. In addition, the project leverages significant volunteer leadership, fundraising efforts and external grant opportunities, demonstrating a strong community commitment to supporting local heritage and commemorative assets. The collaborative approach between the Committee, the Royal Canadian Legion Branch 423 and the Township further reflects the broad community support for the initiative. As such, Administration is supportive of the project and recommends that staff include a proposed municipal donation within the Draft 2027 Budget for Council's consideration during budget deliberations.

Alternatives:

- Council could decline one or more of the requests.
- Council could provide direction regarding a preferred contribution amount for inclusion within the Draft 2027 Budget.

Financial Implications:

There are no immediate financial implications associated with approving Requests 1, 3, 4, 5 and 6.

The Committee has requested a municipal contribution of \$35,000 towards the project. Any contribution approved by Council would need to be funded through the 2027 municipal budget process. Administration recommends that staff bring forward a proposed donation for Council's consideration as part of the Draft 2027 Budget.

Attachments & Relevant Legislation:

- North Glengarry Cenotaph Enhancement Project Proposal
- 2018 Election Signs By-law

Others Consulted:

- North Glengarry Cenotaph Project Committee
- Royal Canadian Legion Branch 423

Reviewed and approved by:
Michael Fawthrop, CAO/Clerk

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

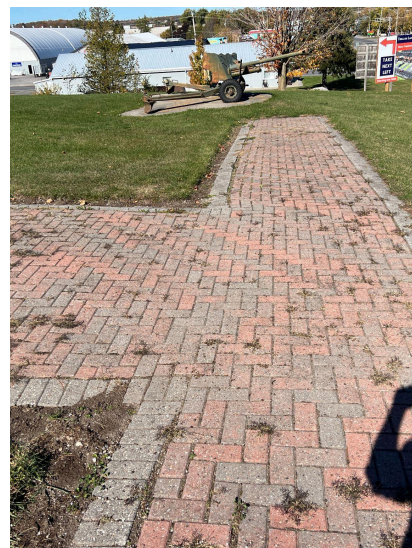
It was decided by the Committee to complete all four projects at the same time, in 2027. Packaging the work together and the items needed to procure (flag poles, interlock walkways, lighting, etc.) was a good way to obtain the best rates.

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.



STAFF REPORT TO COUNCIL

Report No: TR-2026-11

September 14, 2026

From: Zoe Bougie - Director of Finance/Treasurer

RE: 2025 Audited Financial Statements

Recommended Motion:

THAT the Council of the Township of North Glengarry receives Staff Report TR-2026-11: 2025 Audited Financial Statements;

AND THAT Council accept the 2025 Audited Financial Statements as presented by Christina Morgan, CPA from Welch LLP during the meeting of open Council this 14th day of September 2026.

Background / Analysis:

In accordance with the Municipal Act, 2001, every municipality is required to prepare audited financial statements in accordance with generally accepted accounting principles for local governments by the Public Sector Accounting Board (PSAB) of CPA Canada.

The 2025 draft audited financial statements have been prepared by Welch LLP and were presented to Council during the September 14, 2026, Council meeting. A resolution is required to formally approve these statements.

Overall, the 2025 draft statements show a positive financial position for the Township. The Township reported an annual surplus of approximately \$1.29 million dollars, which includes an operating surplus of approximately \$377,000. The Township also invested approximately \$6.1 million dollars in capital assets. Municipal debt decreased by approximately \$553,000 during the year while cash remained relatively stable compared to the previous year.

The 2025 draft statements reflect the Township's implementation of Public Sector Account Standard PS 3280 – Asset Retirement Obligations (ARO). While the standard came into effect for the 2023 fiscal year, the Township's 2025 financial statements are the first to fully reflect the associated changes and comply with the standard. Prior to this, the Township's financial statements received a qualified audit opinion. While the 2025 financial statements continue to be qualified due to the comparative figures from prior years, it is anticipated that the 2026 financial statements will have an unqualified opinion.

The standard requires municipalities to identify and recognize liabilities associated with the future retirement, closure, remediations and/or removal of certain assets where the municipality has a legal obligation to incur those costs. This includes landfill closure and post-closure activities and the remediation of asbestos and ammonia in Township buildings.

All municipalities were required to implement this new accounting standard. The impact to North Glengarry is significant due to the Township's four landfill sites and the associated long-term obligations. The recognition of these obligations is an accounting requirement and does not represent an immediate cash expenditure. The purpose is to ensure the Township's financial statements appropriately reflect future obligations and support long-term financial planning.

These financial statements provide transparency and accountability, ensuring that residents, stakeholders, and regulatory bodies can review the Township's financial performance and condition.

Alternatives:

N/A

Financial Implications:

There are no direct financial implications arising from the approval of the audited financial statements. The statements reflect the 2025 financial results and provide the foundation for future financial planning and reporting.

Attachments & Relevant Legislation:

Draft 2025 Audited Financial Statements

Others Consulted:

Christina Morgan, CPA, Welch LLP

Reviewed and Approved by:
Michael Fawthrop, CAO/Clerk

FINANCIAL STATEMENTS

For the

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

For year ended

DECEMBER 31, 2025

DRAFT

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

INDEX TO FINANCIAL STATEMENTS

DECEMBER 31, 2025

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Management's Responsibility for the Financial Statements

The accompanying financial statements of the **Corporation of the Township of North Glengarry** are the responsibility of management and have been approved by Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditor's report.

The external auditors, Welch LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the Corporation of the Township of North Glengarry and meet when required.

On behalf of the Corporation of the Township of North Glengarry:

Jamie MacDonald
Mayor

Zoe Bougie
Director of Finance/Treasurer

Alexandria, Ontario
September 14, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the:

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Qualified opinion

We have audited the accompanying financial statements of the **Corporation of the Township of North Glengarry** (the Township), which comprise the statement of financial position as at December 31, 2025 and the statements of operations, changes in net financial liabilities and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, excepts for the effects of the comparative information in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2025 and the results of its operations, changes in its net financial liabilities and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

As discussed in Note 2 to the financial statements, the Township did not adopt Public Sector Accounting Standard PS 3280, Asset Retirement Obligations, as at December 31, 2024, which constitutes a departure from Canadian public sector accounting standards. Asset retirement obligations should have been recognized as a financial liability in the statement of financial position, with an increase to tangible capital assets, and accretion expense should have been recognized in the statement of operations.

In addition, a contingent receivable in the amount of \$450,000 relating to estimated insurance recoveries was recognized in the financial statements for the year ended December 31, 2024, which constitutes a departure from Canadian public sector accounting standards. Receivables and revenues should have been decreased by \$450,000 in that year.

Due to the two departures described above, our opinion on the financial statements the year ended December 31, 2024 was modified. In the current year, the Township corrected both errors in the current year's financial statements rather than through a restatement of the comparative information in accordance with Canadian public sector accounting standards. As a result, our opinion on the current year's financial statements is modified with respect to the comparability of the current year's figures, and the comparative information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

**Cornwall, Ontario
September 14, 2026**

**CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS**

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Financial assets		
Cash (note 3)	\$ 5,667,365	\$ 5,648,086
Taxes receivable	1,926,844	1,710,778
Accounts receivable (note 4)	2,051,447	2,227,440
Long-term receivables (note 6)	<u>278,087</u>	<u>293,333</u>
	<u>9,923,743</u>	<u>9,879,637</u>
Financial liabilities		
Accounts payable and accrued liabilities	4,273,028	1,961,651
Employee benefits payable (note 7)	259,229	281,801
Landfill closure and post-closure liabilities (note 2)	-	2,078,598
Asset retirement obligations (note 9)	5,632,898	-
Municipal debt (note 10)	<u>9,420,733</u>	<u>9,973,467</u>
	<u>19,585,888</u>	<u>14,295,517</u>
Net financial liabilities	<u>(9,662,145)</u>	<u>(4,415,880)</u>
Non-financial assets		
Tangible capital assets (note 11)	88,933,689	84,402,881
Tangible capital assets under construction	2,046,009	27,680
Inventory	162,117	187,741
Prepaid expenses	<u>65,705</u>	<u>48,433</u>
	<u>91,207,520</u>	<u>84,666,735</u>
Accumulated surplus (note 12)	<u>\$ 81,545,375</u>	<u>\$ 80,250,855</u>
Contingencies (note 16)		

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

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2025

	<u>2025</u> <u>Budget</u> (Note 17)	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Operating revenues			
Municipal taxation	\$ 7,182,666	\$ 7,258,749	\$ 6,970,703
User charges	5,899,282	6,119,306	6,103,666
Government transfers - operating	2,584,350	2,486,806	2,572,640
Investment income	300,000	258,188	422,958
Interest and penalties on taxes	260,000	306,662	256,964
Donations and other income	-	-	250
	<u>16,226,298</u>	<u>16,429,711</u>	<u>16,327,181</u>
Operating expenditures			
General government	1,699,460	1,755,954	1,638,876
Protection to persons and property	2,029,813	2,240,545	2,172,587
Transportation services	4,632,037	4,717,959	4,392,288
Environmental services	4,248,518	4,213,597	4,913,307
Health services	3,000	109	775
Recreational and cultural services	2,715,739	2,699,649	2,651,043
Planning and development	593,777	424,715	357,976
	<u>15,922,344</u>	<u>16,052,528</u>	<u>16,126,852</u>
Net operating surplus	<u>303,954</u>	<u>377,183</u>	<u>200,329</u>
Other items			
Government transfers - capital	1,195,495	1,144,859	1,628,436
Reduction of anticipated insurance recoveries	-	(260,000)	(100,000)
Gain on disposal of tangible capital assets	20,000	32,478	11,327
	<u>1,215,495</u>	<u>917,337</u>	<u>1,539,763</u>
Annual surplus	1,519,449	1,294,520	1,740,092
Accumulated surplus at beginning of year	<u>80,250,855</u>	<u>80,250,855</u>	<u>78,510,763</u>
Accumulated surplus at end of year	<u>\$ 81,770,304</u>	<u>\$ 81,545,375</u>	<u>\$ 80,250,855</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF CHANGES IN NET FINANCIAL LIABILITIES

YEAR ENDED DECEMBER 31, 2025

	<u>2025</u> <u>Budget</u> (Note 17)	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Annual surplus	\$ 1,519,449	\$ 1,294,520	\$ 1,740,092
Amortization of tangible capital assets	3,064,075	3,064,075	2,969,980
Acquisition of tangible capital assets and tangible capital assets under construction	(5,597,950)	(6,098,300)	(6,674,033)
Asset retirement obligations (note 2)	-	(3,514,912)	-
Gain on disposal of tangible capital assets	(20,000)	(32,478)	(11,327)
Proceeds on disposal of tangible capital assets	20,000	32,478	11,327
Change in inventory	-	25,624	(20,959)
Change in prepaid expenses	-	(17,272)	48,626
Increase in net financial liabilities	(1,014,426)	(5,246,265)	(1,936,294)
Net financial liabilities at beginning of year	<u>(4,415,880)</u>	<u>(4,415,880)</u>	<u>(2,479,586)</u>
Net financial liabilities at end of year	<u>\$ (5,430,306)</u>	<u>\$ (9,662,145)</u>	<u>\$ (4,415,880)</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Annual surplus	\$ 1,294,520	\$ 1,740,092
Items not affecting cash:		
Amortization	3,064,075	2,969,980
Gain on disposal of tangible capital assets	<u>(32,478)</u>	<u>(11,327)</u>
	4,326,117	4,698,745
Net changes in non-cash working capital items:		
Taxes receivable	(216,066)	(421,463)
Accounts receivable	175,993	(140,792)
Inventory	25,623	(20,959)
Prepaid expenses	(17,272)	48,626
Accounts payable and accrued liabilities	2,311,380	306,532
Employee benefits payable	(22,572)	34,226
Landfill closure and post-closure liabilities	-	28,479
Accretion expense	93,871	-
Landfill monitoring costs	(54,485)	-
Deferred revenue	<u>-</u>	<u>(500,522)</u>
	<u>6,622,589</u>	<u>4,032,872</u>
Cash flows from capital activities		
Acquisition of tangible capital assets and		
tangible capital assets under construction	(6,098,300)	(6,674,033)
Proceeds on disposal of tangible capital assets	<u>32,478</u>	<u>11,327</u>
	<u>(6,065,822)</u>	<u>(6,662,706)</u>
Cash flows from investing activities		
Advances of long-term receivables	(35,000)	(63,200)
Repayment of long-term receivable	<u>50,246</u>	<u>34,638</u>
	<u>15,246</u>	<u>(28,562)</u>
Cash flows from financing activities		
Municipal debt repaid	(587,734)	(551,755)
Proceeds from issuance of municipal debt	<u>35,000</u>	<u>1,603,200</u>
	<u>(552,734)</u>	<u>1,051,445</u>
Increase (decrease) in cash	19,279	(1,606,951)
Cash at beginning of year	<u>5,648,086</u>	<u>7,255,037</u>
Cash at end of year	<u>\$ 5,667,365</u>	<u>\$ 5,648,086</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

NATURE OF OPERATIONS

The Corporation of the Township of North Glengarry (the "Township") was incorporated on January 1, 1998 and is a lower tier municipality in the Province of Ontario. The Township is responsible for providing a variety of municipal services to its residents. The Township conducts its operations under the direction of its elected Council, guided by the provisions of provincial statutes such as the Municipal Act, 2001, Municipal Affairs Act and related legislation.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Township are prepared by management in accordance with Canadian generally accepted accounting policies for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. These financial statements include the following significant accounting policies:

a) *Reporting entity*

These financial statements reflect the assets, liabilities, revenues and expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all municipal organizations, committees, and local boards accountable to the Township, and which are owned or controlled by the Township.

b) *Accounting for United Counties and School Board transactions*

The assets, liabilities, revenues, and expenditures with respect to the operations of the school boards and the United Counties of Stormont, Dundas and Glengarry are not reflected in these financial statements.

c) *Basis of accounting*

These financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable. Expenses are recognized as they are incurred and measurable based upon cost of goods or services acquired.

d) *Cash and cash equivalents*

Cash and cash equivalents is defined as cash on hand, cash on deposit and short term investments.

e) *Inventories*

Inventories held for consumption are recorded at the lower of cost or replacement cost on an individual basis.

f) *Investments*

Investment income earned on current funds (other than obligatory reserve funds) is reported as revenue in the period earned. Investment income earned on externally restricted funds is added to the fund balance and forms part of the respective deferred revenue balance.

g) *Future employee benefits payable*

Employee benefits include vacation entitlement and sick leave benefits. Vacation and sick leave benefits are accrued in accordance with the Township's policy. The Township accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), as a defined contribution plan.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

h) Deferred revenue

The Township receives contributions under the authority of federal and provincial legislation and funding agencies. These funds, by their nature, are restricted in their use, and until applied to applicable projects, are recorded as deferred revenue. Amounts applied to projects are recorded as revenue in the fiscal period in which they are expended.

i) Deferred revenue - obligatory reserve funds

The Township receives restricted contributions under the authority of federal and provincial legislations. These funds by their nature are restricted in their use and are recorded as deferred revenue until applied to applicable costs. Amounts applied to qualifying expenditures are recorded as revenue in the fiscal period they are expended.

j) Reserve and reserve funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital expenditures. Transfers to and from reserves and reserve funds are recorded as an adjustment to the respective fund when approved.

k) Government transfers

Government transfers are recognized as revenues or expenditures in the period in which the events giving rise to the transfer occurred, provided the transfers are authorized, any eligibility criteria have been met by the recipient, and a reasonable estimates of the amounts can be made.

l) Taxation and related revenues

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Council incorporating amounts to be raised for local services and amounts the Township is required to collect on behalf of the United Counties of Stormont, Dundas and Glengarry and the Province of Ontario in respect of education taxes. Realty taxes are billed based on the assessment rolls provided by MPAC. Taxation revenues are recorded at the time tax billings are issued.

A normal part of the assessment process is the issue of supplementary assessment rolls that provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Assessments and the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the period they are determined and the effect shared with the school boards as appropriate.

m) Fees, services and other revenues

Fees and services and other revenues are recognized when the activity is performed or when the services are rendered. Examples include, but are not limited to, water and waste water charges, solid waste tipping fees, licensing fees, permits, and other fees from various recreation programs and facilities.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

n) Asset Retirement Obligations ("ARO")

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Township to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at fiscal year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Township reviews the carrying amount of the asset retirement obligation liability. The Township recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate, of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Township continues to recognize the asset retirement obligation liability relating to the landfill post-closure costs until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

o) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The municipality is directly responsible, or accepts responsibility to remediate the site;
- iv. The municipality expects that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites. The liability estimate includes costs that are directly attributable to the remediation activities and includes integral postremediation operation, maintenance and monitoring costs that are a part of the remediation strategy for the contaminated site. The costs that would be included in a liability are:

- Costs directly attributable to remediation activities (for example, payroll and benefits, equipment and facilities, materials, and legal and other professional services); and
- Costs of tangible capital assets acquired as part of remediation activities to the extent they have no other alternative use.

The measurement of a liability is based on estimates and professional judgment. The liability is recorded net of any expected recoveries. The carrying amount of a liability is reviewed at each financial reporting date with any revisions to the amount previously recognized accounted for in the period in which revisions are made. A contingency is disclosed if all of the above criteria are not met.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

p) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are reviewed periodically and adjustments are made as appropriate in the year they become known. Management makes accounting estimates when determining the estimated useful life of the Township's tangible capital assets, its allowance for doubtful accounts and accounts receivable, the accrued liability for employee benefits and the accrued asset retirement obligations. Actual results could differ from those estimates.

q) Tangible capital assets

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

Land improvements	10 to 25 years
Buildings	40 years
Vehicles	10 to 25 years
Machinery and equipment	5 to 20 years
Transportation:	
- roads	5 to 40 years
- bridges and structures	40 to 100 years
- sidewalks	50 years
- illumination	15 years
Water and waste plants and networks	35 to 100 years

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized. One half of the annual amortization is charged in the year of acquisition and in the year of disposal.

r) Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The Township has provided definitions of the segments used and presented financial information in segmented format in Note 13.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue. Similarly, transfer of assets to third parties are recorded as an expense equal to the net book value of the assets as of the date of transfer.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

2. ADOPTION OF NEW ACCOUNTING STANDARDS

Effective January 1, 2025, the Township recognized asset retirement obligations in accordance with PS 3280 Asset Retirement Obligations, recognizing a liability at the best estimate of the amount required to retire a tangible capital asset when certain criteria are met, as described in Note 1(n). In the prior years, the Township recorded liabilities associated with asset retirement obligations such as landfill closure costs in accordance with PS 3270 Solid Waste Landfill Closure and Post Closure Liability.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos and ammonia from Township buildings and landfill closure and post closure activities. The Township reports liabilities related to the legal obligations where the Township is obligated to incur costs to retire a tangible capital asset.

The Township recognized the asset retirement obligations prospectively in accordance with the provisions of PS 3280 and PS 2120 by making the following adjustments on January 1, 2025:

• Increase to buildings of	587,100
• Increase to land improvements of	2,927,812
• Increase to asset retirement obligations of	5,593,510
• Decrease to landfills closure and post closure costs of	2,078,598

At January 1, 2025, Asset Retirement Obligation liability includes an existing liability of \$2,078,598 for landfill closure and post-closure care. As such, the above adjustment to Land Improvements is the net amount of \$2,927,812.

3. CASH

Cash consists of the following:

	<u>2025</u>	<u>2024</u>
Unappropriated cash	\$ 1,636,013	\$ 1,749,474
Restricted for reserve funds	<u>4,031,352</u>	<u>3,898,612</u>
	<u>\$ 5,667,365</u>	<u>\$ 5,648,086</u>

4. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	<u>2025</u>	<u>2024</u>
Water and sewer user fees receivables	\$ 477,203	\$ 516,645
Excise tax rebates receivable	550,414	152,722
Municipal drains charges receivable	534,469	630,905
Due from School Boards and the United Counties	28,570	25,732
Accounts receivable - other	<u>460,791</u>	<u>901,436</u>
	<u>\$ 2,051,447</u>	<u>\$ 2,227,440</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

5. CREDIT FACILITY

The Township has an authorized revolving operating line of credit facility with a maximum of \$2,000,000. The credit facility bears interest at prime and was unused at December 31, 2025 (2024: \$ nil).

The Township also has established credit card facilities to facilitate the purchase of goods and services and for travel expenditures. These credit cards have a combined authorized limit of \$45,000. Amounts drawn on these facilities are due in full on a monthly basis and are recorded as accounts payable until settled. Interest charges may apply on outstanding balances; however, the Township's practice is to pay all balances prior to the due date to avoid interest costs. The use of credit cards is governed by the Township's financial policies, which establish spending limits, approval requirements, and monitoring procedures to ensure appropriate use and safeguard public funds.

6. LONG-TERM RECEIVABLES

Long-term receivables consists of the following:

	<u>2025</u>	<u>2024</u>
Community improvement program loans receivable	\$ 60,062	\$ 76,062
Tile drainage loans receivable	<u>218,025</u>	<u>217,271</u>
	<u>\$ 278,087</u>	<u>\$ 293,333</u>

7. AMOUNTS TO BE RECOVERED

Amounts to be recovered represent the requirement of the Township to raise funds in subsequent periods to finance unfunded liabilities, comprised of the following:

	<u>2025</u>	<u>2024</u>
Employee benefits payable		
Vacation pay	\$ 257,137	\$ 278,175
Banked time	<u>2,092</u>	<u>3,626</u>
	259,229	281,801
Landfill closure and post-closure cost liability	-	2,078,598
Asset retirement obligations	<u>5,632,898</u>	<u>-</u>
	<u>\$ 5,892,127</u>	<u>\$ 2,360,399</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

8. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The balance held under the Canada Community-Building Fund program is summarized as follows:

	<u>2025</u>	<u>2024</u>
Balance at beginning of year	\$ -	\$ 500,522
Transactions in year:		
Grants received in year	331,399	323,137
Interest	660	21,786
Utilized during the year	<u>(332,059)</u>	<u>(845,445)</u>
Balance at end of year	<u>\$ -</u>	<u>\$ -</u>

9. ASSET RETIREMENT OBLIGATIONS

The Townships asset retirement obligations consist of;

1) Landfill obligation

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance.

The reported liability is based on estimates and assumptions with respect to events extending over the useful life and estimated post-closure care period using the best information available to management. The liability reflects the present value of the future obligation related to landfill closure and post-closure costs, based on the cost estimates provided by an external expert. These obligations are discounted using a present value technique. The undiscounted amount of estimated future cash flows required to settle these obligations is \$6,713,728. The discount rate used for the present value technique based on the Townships's average long-term borrowing rate, net of estimated inflation was 1.88% and these obligations are expected to be settled between 2026 and 2128.

The landfill asset retirement obligation amounted to \$5,006,410 (2024: Nil) and was capitalized as part of the carrying amount of land improvements and amortized over the estimated useful lives. Future events that result in significant changes to the estimated liability would be recognized prospectively, as a change in estimate, when applicable.

The Township currently has four (4) landfill site as follows:

<u>Landfill Site</u>	<u>Status</u>	<u>Completion of Closure and Post-Closure</u>
Glen Robertston	Active	102 years
Alexandria	Not active - to be closed	32 years
Dunvegan	Closed in 2007	7 years
Apple Hill	Closed in 2001	1 year

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

9. ASSET RETIREMENT OBLIGATIONS (continued)

2) Asbestos and Ammonia obligation in buildings

The Township owns and operates several buildings that are known to have asbestos and ammonia. An obligation relating to the removal and post-removal care of the asbestos and ammonia has been recognized. The total liability is measured based on the Township's best estimate of the costs required to retire the assets and remediate the sites, discounted to present value where appropriate. The undiscounted estimated costs amounted to \$587,100 (2024: Nil) and were capitalized as part of the carrying amount of the related buildings and amortized over their estimated useful lives. No timeline has been determined on when these costs would be incurred.

The change in asset retirement obligations for the year is as follows:

	<u>Landfill obligation</u>	<u>Asbestos and Ammonia obligation</u>	<u>Total</u>
Balance, beginning of year	\$ -	\$ -	\$ -
Adjustment on recognition, January 1, 2025 (note 2)	5,006,410	587,100	5,593,510
Liability settled - landfill monitoring costs incurred	(54,483)	-	(54,483)
Accretion expense	<u>93,871</u>	<u>-</u>	<u>93,871</u>
Balance, end of year	<u>\$ 5,045,798</u>	<u>\$ 587,100</u>	<u>\$ 5,632,898</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

10. MUNICIPAL DEBT

Municipal debt consists of the following:

	<u>2025</u>	<u>2024</u>
<u>Royal Bank of Canada</u>		
Term loans - interest rates between 2.49% and 5.99%, repayable in monthly blended payments ranging between \$1,445 and \$8,137, maturity dates ranging from 2025 to 2031	\$2,569,725	\$2,746,808
<u>Ontario Infrastructure and Lands Corporation</u>		
Debenture loans - interest rates between 1.86% and 3.01%, repayable in semi-annual payments ranging between \$13,000 and \$125,000 plus interest, maturity dates ranging from 2025 to 2049	6,632,983	7,009,388
<u>Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA):</u>		
Tile drainage debenture loans - 6% repayable over a ten year period in blended annual payments ranging between \$1,331 and \$6,793, maturity dates ranging from 2025 to 2034	<u>218,025</u>	<u>217,271</u>
	<u>\$9,420,733</u>	<u>\$9,973,467</u>

The Township has offsetting tile drain loans receivable from property owners with the same terms and maturity dates as the OMAFRA tile drain loans above. These loans receivable have been included in long-term receivables on the statement of financial position.

Principal repayments on municipal debt are estimated to be as follows:

2026	\$ 588,932
2027	1,214,017
2028	936,718
2029	411,034
2030	1,010,570
2031 and subsequent	<u>5,259,462</u>
	<u>\$ 9,420,733</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

11. TANGIBLE CAPITAL ASSETS

Tangible capital assets consists of the following:

<u>Cost</u>	<u>Balance December 31, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance December 31, 2025</u>
Land	\$ 515,259	\$ -	\$ -	\$ 515,259
Land improvements	1,848,401	3,154,395	-	5,002,796
Buildings	27,778,558	1,036,703	-	28,815,261
Vehicles	11,118,583	241,753	-	11,360,336
Equipment	8,630,297	342,859	-	8,973,156
Roads	25,281,072	1,568,246	-	26,849,318
Bridges	10,091,397	962,734	-	11,054,131
Water and sewer	<u>59,756,040</u>	<u>288,193</u>	<u>-</u>	<u>60,044,233</u>
	<u>\$145,019,607</u>	<u>\$ 7,594,883</u>	<u>\$ -</u>	<u>\$152,614,490</u>

<u>Accumulated Amortization</u>	<u>Balance December 31, 2024</u>	<u>Amortization Expense</u>	<u>Disposals</u>	<u>Balance December 31, 2025</u>
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,038,771	118,055	-	1,156,826
Buildings	19,471,417	591,543	-	20,062,960
Vehicles	6,078,851	486,955	-	6,565,806
Equipment	6,487,762	265,777	-	6,753,539
Roads	16,233,923	840,788	-	17,074,711
Bridges	3,773,142	145,106	-	3,918,248
Water and sewer	<u>7,532,860</u>	<u>615,851</u>	<u>-</u>	<u>8,148,711</u>
	<u>\$ 60,616,726</u>	<u>\$3,064,075</u>	<u>\$ -</u>	<u>\$ 63,680,801</u>

<u>Net book value</u>	<u>December 31, 2024</u>	<u>December 31, 2025</u>
Land	\$ 515,259	\$ 515,259
Land improvements	809,630	3,845,970
Buildings	8,307,141	8,752,301
Vehicles	5,039,732	4,794,530
Equipment	2,142,535	2,219,617
Roads	9,047,149	9,774,607
Bridges	6,318,255	7,135,883
Water and sewer	<u>52,223,180</u>	<u>51,895,522</u>
	<u>\$ 84,402,881</u>	<u>\$ 88,933,689</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

12. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	<u>2025</u>	<u>2024</u>
Reserves:		
Working funds [1]	\$ (433,347)	\$ 1,968,258
CEMC contingency fund	8,617	45,041
Fire	31,318	25,950
Major capital	1,129,051	1,091,300
Modernization & efficiency	55,415	271,139
Recreation	31,794	31,420
Parkland	139,121	122,485
Roads	77,612	76,699
Waste management	1,204,903	1,145,407
RARE	116,030	262,112
Water & sewer	2,387,702	2,091,491
WSIB	57,042	56,371
Zoning and elections	102,604	101,398
Other	779,068	676,432
Less funded by reserve funds	<u>(4,031,352)</u>	<u>(3,898,612)</u>
	<u>1,655,578</u>	<u>4,066,891</u>
Reserve funds:		
General reserve funds	2,846,886	2,536,173
Major capital fund	1,129,051	1,091,300
Modernization & efficiency reserve fund	<u>55,415</u>	<u>271,139</u>
	<u>4,031,352</u>	<u>3,898,612</u>
Reserves and reserve funds - total	<u>5,686,930</u>	<u>7,965,503</u>
Invested in tangible capital assets:		
Equity in tangible capital assets	90,979,697	84,430,560
Less: related debt	<u>(9,202,708)</u>	<u>(9,756,196)</u>
	<u>81,776,989</u>	<u>74,674,364</u>
Amounts to be recovered from future revenues:		
Accrued interest	(26,417)	(28,613)
Accrued asset retirement obligations	(5,632,898)	(2,078,598)
Employee benefits payable	<u>(259,229)</u>	<u>(281,801)</u>
	<u>(5,918,544)</u>	<u>(2,389,012)</u>
	<u>\$ 81,545,375</u>	<u>\$ 80,250,855</u>

[1] The decrease in working reserves and resulting deficit position is primarily due to the adoption of PS 3280, Asset Retirement Obligations. The implementation of this accounting standard required the recognition of previously unrecorded asset retirement obligation liabilities, which reduced accumulated surplus and working reserves. The impact represents an accounting adjustment and does not correspond to a current-year cash expenditure.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

13. SEGMENTED INFORMATION

The Township is a diversified municipal government that provides a wide range of services to its citizens. The services are provided by departments and their activities are reported in the statement of operations. Departments have been separately disclosed in the segmented information. For each reported segment, revenues and expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore certain allocation methodologies are employed in the preparation of segmented financial information. The accounting policies used in these segments are consistent with those in the preparation of the financial statements as disclosed in note 1. The nature of the Township's segments and the activities they encompass are as follows:

General Government

General government includes corporate services and governance of the Township. Administration as a segment includes operating and maintaining municipal owned buildings, human resource management, legal, communications, information systems and technology, support to Council for policy development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting and overall budget status as well as frontline reception and customer service.

Protection to Persons and Property

Protection services includes fire protection, conservation authority, protective inspection and control, and emergency measures. Fire protection includes inspection, extinguishing and suppression services, emergency first response, and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

Transportation Services

Transportation services includes administration and operation of traffic and parking services for the Township. In addition, services are provided for the winter and summer road maintenance along with the repair and construction of the municipal roads system including bridges and culverts, as well as operation and maintenance of a fleet of vehicles and equipment for use in providing services to the Township.

Environmental Services

Environmental services includes the operation of water and waste water facilities and infrastructure for the collection and distribution of both water and sewer services as well as solid waste collection, disposal and recycling services.

Health Services

Health services includes health and safety programs, and contributions to the Glengarry Memorial Hospital.

Recreation and Cultural Services

Recreation and cultural services includes services that contribute to the Township's development and sustainability through the provision of recreation and leisure programs including community halls, libraries, parks, recreation fields and arenas.

Planning and Development

Planning and development manages development for business interest, environmental concerns, heritage matters, local neighbourhoods and community development. It also facilitates economic development by providing services for the approval of all land development plans and the application and enforcement of the zoning by-law and official plan.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

13. SEGMENTED INFORMATION (continued)

	<u>General Government</u>	<u>Protection</u>	<u>Transportation</u>	<u>Environmental</u>	<u>Health</u>	<u>Recreation and Cultural</u>	<u>Planning and Development</u>	<u>2025 Totals</u>	<u>2024 Totals</u>
Revenues									
Municipal taxation	\$ 847,056	\$ 1,384,417	\$ 3,534,397	\$ -	\$ 2,230	\$ 1,296,120	\$ 194,529	\$ 7,258,749	\$ 6,970,703
User charges	328,884	443,646	105,443	4,217,308	-	807,151	216,874	6,119,306	6,103,666
Government transfers									
- operating	264,209	474,294	1,210,864	25,988	64,544	385,355	61,552	2,486,806	2,572,640
- capital	-	-	1,144,859	-	-	-	-	1,144,859	1,628,436
Other	<u>283,052</u>	<u>-</u>	<u>32,478</u>	<u>21,798</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337,328</u>	<u>591,499</u>
	<u>1,723,201</u>	<u>2,302,357</u>	<u>6,028,041</u>	<u>4,265,094</u>	<u>66,774</u>	<u>2,488,626</u>	<u>472,955</u>	<u>17,347,048</u>	<u>17,866,944</u>
Expenditures									
Wages and benefits	770,060	1,004,970	1,709,683	928,525	-	1,164,632	154,995	5,732,865	5,990,049
Interest municipal debt	-	35,255	105,270	174,795	-	-	13,103	328,423	313,072
Materials and services	807,291	614,074	1,307,676	1,544,561	109	827,690	235,127	5,336,528	5,347,160
Contracted services	-	94,556	131,601	385,705	-	5,845	-	617,707	658,405
Insurance and financial	132,066	78,595	120,650	114,707	-	83,028	3,615	532,661	515,560
Third party transfers	-	141,007	-	-	-	203,391	2,000	346,398	332,626
Accretion	-	-	-	93,871	-	-	-	93,871	-
Amortization	<u>46,537</u>	<u>272,088</u>	<u>1,343,079</u>	<u>971,433</u>	<u>-</u>	<u>415,063</u>	<u>15,875</u>	<u>3,064,075</u>	<u>2,969,980</u>
	<u>1,755,954</u>	<u>2,240,545</u>	<u>4,717,959</u>	<u>4,213,597</u>	<u>109</u>	<u>2,699,649</u>	<u>424,715</u>	<u>16,052,528</u>	<u>16,126,852</u>
Net surplus (deficit)	\$ <u>(32,753)</u>	\$ <u>61,812</u>	\$ <u>1,310,082</u>	\$ <u>51,497</u>	\$ <u>66,665</u>	\$ <u>(211,023)</u>	\$ <u>48,240</u>	\$ <u>1,294,520</u>	\$ <u>1,740,092</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

14. OPERATION OF SCHOOL BOARDS AND THE UNITED COUNTIES

The following taxation revenues were raised and remitted to school boards and the United Counties of Stormont, Dundas and Glengarry:

	<u>2025</u>	<u>2024</u>
School boards	<u>\$ 2,684,777</u>	<u>\$ 2,661,559</u>
United Counties of Stormont, Dundas and Glengarry	<u>\$ 8,308,129</u>	<u>\$ 7,853,621</u>

15. PENSION AGREEMENTS

The Township makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its employees. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees, based on length of service and rates of pay. OMERS provides pension services to approximately 1,000 employers and over 600,000 plan members.

Each year an independent actuary determines the funding status of the OMERS pension plan (the Plan) by comparing the actuarial value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2025. The results of this valuation disclosed total actuarial liabilities of \$151,365 million with actuarial assets of \$150,043 million indicating an actuarial deficit of \$1,322 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of employers and plan members participating in the Plan. The Township has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. As a result, the Township does not recognize any share of the OMERS pension deficit.

The amount contributed to OMERS for 2025 was \$334,283 (2024 - \$355,405) for current service and is included as an expenditure on the statement of operations.

16. CONTINGENCIES

In 2014, the Government of Ontario expanded regulations to include six additional cancers presumed to be work related for firefighters under the Workplace Safety and Insurance Act. This change is retroactive to January 1, 1960. The Workplace Safety and Insurance Board (WSIB) has determined a potential liability for all Schedule 2 employers based on the total number of firefighters employed across the province. As the WSIB potential liability has been based on assumptions and general allocations and no specific claims have been filed with the Township, no provision for potential claims has been recorded in these financial statements. The Township previously established a reserve for future WSIB costs in the amount of \$57,042 to mitigate any claims from when it previously was a Schedule 2 employer.

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. Litigation is subject to many uncertainties and the outcome of individual matters is not predictable. A provision for litigation claims has been recorded in these financial statements based on management's best estimate of the likely outcomes. Should claims be settled for amounts other than established accruals, the outstanding amounts will be offset against operations in the year of settlement.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

17. BUDGETED FIGURES

The budgeted figures are presented for comparison purposes as prepared and approved by the Township's Council. The budget figures have been adjusted from the cash basis of accounting as originally prepared and have been restated as follows to conform with Canadian public sector accounting standards:

	<u>2025</u>
Annual surplus as budgeted	\$ -
Add:	
Capital expenditures expensed	5,597,950
Principal repayment of municipal debt expensed	986,275
Transfers to reserves expensed	20,000
Less:	
Loan proceeds included as income	(385,000)
Transfers from reserves included as income	(1,307,278)
Interest on long-term debt not recorded	(328,423)
Amortization of tangible capital assets	<u>(3,064,075)</u>
Annual budgeted surplus as presented on the statement of operations	<u>\$ 1,519,449</u>

18. EXPENSES BY OBJECT

Operating expenditures by object is summarized as follows:

	<u>2025</u>	<u>2024</u>
Wages and benefits	\$ 5,732,865	\$ 5,990,049
Interest on municipal debt	328,423	313,072
Materials and services	5,336,528	5,347,160
Contracted services	617,707	658,405
Insurance and financial costs	532,661	515,560
Third party transfers	346,398	332,626
Accretion	93,871	-
Amortization	<u>3,064,075</u>	<u>2,969,980</u>
	<u>\$ 16,052,528</u>	<u>\$ 16,126,852</u>

19. MEASUREMENT UNCERTAINTY - ASSET RETIREMENT OBLIGATIONS

Management's estimate for asset retirements obligations is subject to measurement uncertainty. The estimate is based on assumptions and calculations contained in the engineer's reports completed for 2025, modified as necessary for the passage of time, actual use of the landfill sites and current remediation costs. Actual results could differ significantly from those estimates because of the uncertainty related to future cost estimates and future use of the affected assets.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

20. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The following disclosures provide information to assist users of the financial statements in assessing the extent of risk related to the Township's financial instruments:

Credit risk

The Township is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The Township's maximum exposure to credit risk represents the sum of the carrying value of its cash and accounts receivable. The Township's cash is with a Canadian chartered bank and as a result management believes the risk of loss on this item to be remote.

Management believes that the Township's credit risk with respect to accounts receivable is limited. The Township manages its credit risk by reviewing accounts receivable aging and following up on outstanding amounts.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Township's long-term debt bear interest at fixed interest rates, consequently, the Township's exposure to interest rate risk is negligible.

Liquidity risk

Liquidity risk refers to the adverse consequence that the Township will encounter difficulty in meeting obligations associated with financial liabilities, which are comprised of accounts payable, accrued liabilities, and long term liabilities.

The Township manages liquidity risk by monitoring its cash flow requirements on a regular basis. The Township considers its liquidity risk to be minimal as it finances large capital expenditures using debt, receives emergency funding from senior governments when needed, and maintains reserves for other obligations as they come due.

Changes in risk

There have been no significant changes in the Corporation's risk exposures from the prior year.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

21. FUTURE ACCOUNTING PRONOUNCEMENTS

Standards effective beginning on or after April 1, 2026:

PS 1202 – Financial Statement Presentation

In October 2023, PSAB issued *PS 1202 Financial Statement Presentation*. PS 1202 was issued to replace PS 1201 and sets out the new requirements for presenting financial statements in the public sector. Major changes include:

- Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
- Separating liabilities into financial liabilities and non-financial liabilities.
- Restructuring the statement of financial position to present total assets followed by total liabilities.
- Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
- Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement will present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
- A new provision whereby an entity can use an amended budget in certain circumstances.
- In the statement of cash flows, a subtotal of cash flows before financing activities is presented to isolate financing transactions.
- Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

PS 1202 is effective fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted if PSAB’s new conceptual framework is adopted simultaneously.

22. COMPARATIVE FIGURES

Comparative figures have been reclassified where necessary to conform to the presentation adopted for 2025.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

SCHEDULE 1 - FIVE YEAR FINANCIAL REVIEW (unaudited)

DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Population	10,772	10,763	10,790	10,576	10,493
Number of Households (MPAC)	4,980	4,968	4,957	4,940	4,910
Taxable Assessment (000's)					
Residential and farm	\$ 1,418,639	\$ 1,404,278	\$ 1,391,893	\$ 1,374,561	\$ 1,363,904
Commercial and industrial	<u>120,228</u>	<u>119,946</u>	<u>117,209</u>	<u>114,926</u>	<u>114,753</u>
Total	<u>\$ 1,538,867</u>	<u>\$ 1,524,224</u>	<u>\$ 1,509,102</u>	<u>\$ 1,489,487</u>	<u>\$ 1,478,657</u>
Property Taxes Billed (000's)					
Own purpose	\$ 7,259	\$ 6,971	\$ 6,630	\$ 6,354	\$ 6,213
Upper-Tier Municipality	8,308	7,854	7,465	7,065	6,893
School Boards	<u>2,685</u>	<u>2,654</u>	<u>2,654</u>	<u>2,588</u>	<u>2,573</u>
Total	<u>\$ 18,252</u>	<u>\$ 17,479</u>	<u>\$ 16,749</u>	<u>\$ 16,007</u>	<u>\$ 15,679</u>
Tax Arrears					
% of own levy	27 %	25 %	19 %	20 %	25 %
% of total levy	11 %	10 %	8 %	8 %	11 %
Municipal Debt (000's)					
Municipal debt	\$ 9,421	\$ 9,973	\$ 8,922	\$ 8,757	\$ 9,420
Annual debt charges	\$ 871	\$ 820	\$ 758	\$ 923	\$ 913
Municipal Equity (000's)					
Surplus and reserves (note 12)	\$ 5,687	\$ 7,966	\$ 8,826	\$ 7,529	\$ 6,957
Invested in tangible capital assets	\$ 81,777	\$ 74,674	\$ 72,013	\$ 72,121	\$ 69,329
Reserves as % of operating expenses	35.43 %	49.40 %	55.36 %	50.94 %	49.07 %
Financial Indicators:					
Sustainability:					
Financial assets to liabilities	0.51 %	0.69 %	0.81 %	0.70 %	0.65 %
Municipal debt to tangible capital assets	10.35 %	11.81 %	11.05 %	10.77 %	11.99 %
Flexibility:					
Debt charges to total operating revenue	5.30 %	5.02 %	4.91 %	6.23 %	6.29 %
Total operating revenue to taxable assessment	1.07 %	1.07 %	1.02 %	1.00 %	0.98 %
Vulnerability:					
Operating government transfers to operating revenues	15.14 %	15.76 %	17.09 %	17.05 %	19.21 %
Total government transfers to total revenues	22.10 %	25.73 %	24.59 %	33.27 %	38.25 %

FINANCIAL STATEMENTS

Township of North Glengarry

Year Ended December 31, 2025

Presentation to Council

Christina Morgan, CPA, CA, Partner

Welch LLP

Chartered Professional Accountants

OVERVIEW

- 1 Audit Scope & Responsibilities
- 2 Financial Position Highlights
- 3 Revenue & Expenses
- 4 Long-Term Debt & Reserves
- 5 Significant Changes Year-Over-Year
- 6 Audit Observations & Recommendations
- 7 Questions

AUDIT SCOPE & RESPONSIBILITIES

What We Audited

- Financial statements for the fiscal year ended December 31, 2025
- Prepared under Canadian Public Sector Accounting Standards (PSAS)
- Qualified audit opinion issued (due to comparatives)

Key Responsibilities

- Management: Preparation and fair presentation
- Auditor: Express opinion based on audit evidence
- Council: Oversight of financial reporting process
- Welch is independent from the Township

Financial Statements Include:

Statement of Financial Position | Statement of Operations & Accumulated Surplus | Statement of Changes in Net Financial Assets
Statement of Cash Flows | Notes to the Financial Statements (22 notes) | Segmented Disclosure Schedule (note 13)

FINANCIAL POSITION HIGHLIGHTS

ACCUMULATED SURPLUS

\$81.5M

Up \$1.3M from 2024

FINANCIAL ASSETS

\$9.9M

Cash, taxes, accounts & long-term receivables,
investments – up \$44K from 2024

NET FINANCIAL LIABILITIES

\$9.7M

Up \$5.2M from 2024 due to ARO + WIP in AP

TANGIBLE CAPITAL ASSETS

\$91M

Including \$2M work in progress

LONG-TERM DEBT

\$9.4M

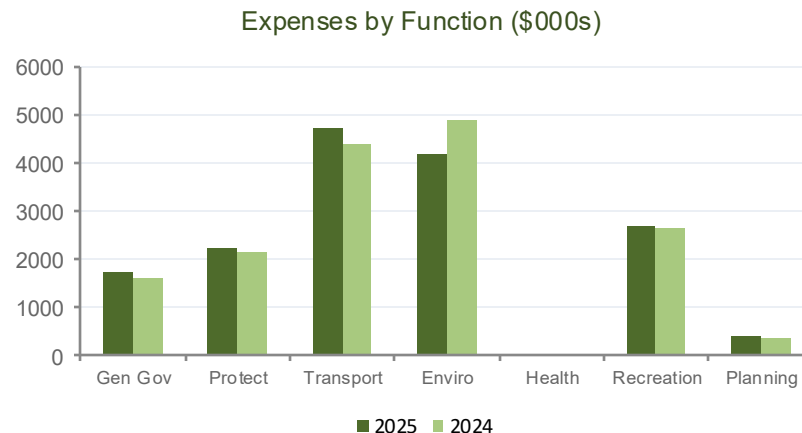
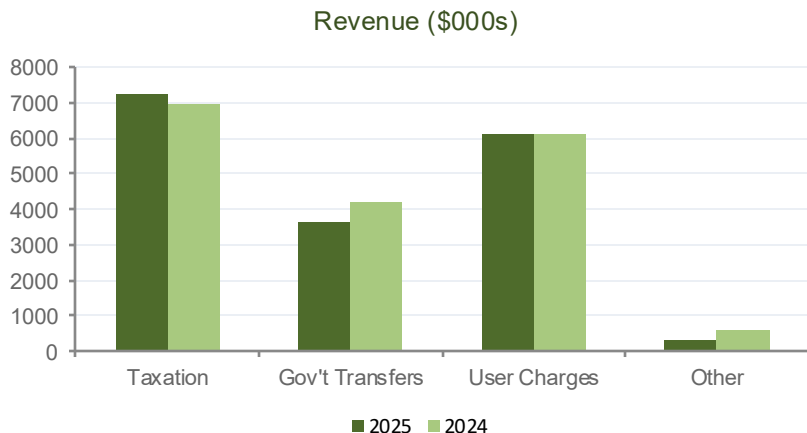
Down 6% from 2024

RESERVES & RESERVE FUNDS

\$5.7M

Decrease a result of adoption of ARO + correction
of insurance receivable

REVENUE & EXPENSES



Operating Surplus: \$377K (2024: \$200K)

Annual Surplus: \$1.3M (2024: \$1.7M)

Total Revenue \$16.4M (+0%) — revenues have remained consistent year-over-year

Total Expenses \$16M (-0%) — Transportation (\$4.7M) is 29% of total, Environment (inc. W&S) is 26% of total

LONG-TERM DEBT (note 10)

Debenture	Rate	Maturity	2025	2024
OILC Debenture – Fire Truck	3.01%	Feb 2028	\$216,983	\$303,776
OILC Debenture – Maxville Water Project	2.84%	Nov 2049	\$6,000,000	\$6,250,000
OILC Debenture – Pumper	2.50%	Oct 2041	\$416,000	\$442,000
RBC – Fire Truck 2020	3.03%	June 2030	\$336,434	\$354,633
RBC – Fire Pumper Truck 2024	5.20%	Feb 2028	\$552,348	\$583,918
RBC - Wetlands	3.35%	Dec 2026	\$25,147	\$49,481
RBC - Public Works Tandem	2.49%	Jan 2031	\$217,934	\$229,664
RBC – Fire Dept Pumper Truck	4.99%	Oct 2027	\$719,079	\$754,315
RBC – Public Works 2 Tandem Trucks	5.99%	Oct 2030	\$718,782	\$774,796
OMAFRA (tile drainage loans)	6%	Various	\$218,025	\$217,271
Total			\$9,420,733	\$9,973,467

2025 DEBT SERVICE

\$871,004

Principal \$572K + Interest \$299K

DEBT DECREASE

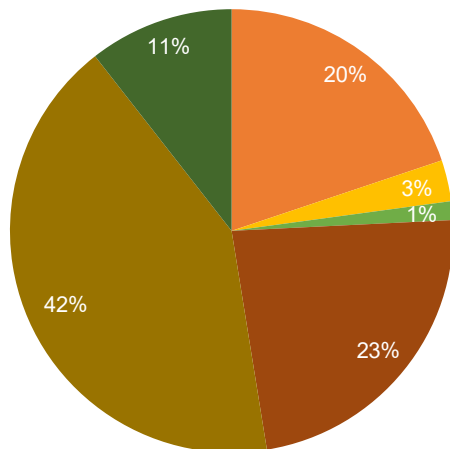
-6%

NEW BORROWING

One new OMAFRA tile drainage loan, \$35k

RESERVES & RESERVE FUNDS

Reserve Composition By %



Major Capital Rec & Parks Roads Waste Water & Sewer Other

Reserve Movement (note 12)

	Amount
Opening balance	\$ 7,965,502
From operations	1,170,789
To operations	(1,246,017)
Portion of surplus to working funds [1]	1,237,010
Interest earned on reserve accounts	132,739
Adoption of ARO	(3,573,093)
Closing balance	\$5,686,930

[1] Overall decrease in working funds from \$1.9M to (\$433K) due to accounting adjustment for increase to assets with adoption of ARO (slide 9)

SIGNIFICANT CHANGES

Capital Investment: \$7.6M (note 11)

Capital Expenditure by department (3 largest):

- Transportation - \$3.1M
- Recreation - \$636K
- ARO Bump \$3.5 (Landfills + Buildings)

WIP - \$2.2M – Lagoon project

Asset Retirement Obligations (note 9)

- Fully adopted PS 3280 in 2025
- Change from Landfill liability to ARO resulted in swing of \$3.6M from 2024 in financial liabilities
- Change in estimates related to landfill closure and post-closure costs (4 sites) + buildings.

Transportation: \$4.7M

Largest function at 29% of expenses. Includes:

- \$1.7M in wages and salaries
- \$1.3M in materials and services
- \$1.3M in amortization

Accounts Payable: \$4.2M

- Increase of \$2.3M mainly driven by increase of trade payables
- Influx of capital projects incurred near year-end
- Includes Alexandria Lagoon project, various road paving, and equipment purchases

OMERS Deficit: \$1.3B (note 15)

- **Actuarial Report** - Plan-wide deficit decreased to \$1.3B (PY deficit - \$2.9B).
- **Township contributions** decreased to \$334K from \$355K in 2024.

Annual Surplus: \$1.3M

- Income from operations up \$177k (+88%)
- Annual Surplus down \$400k (-26%)
- Change driven by decrease in capital grants recognized (RARE and CCBF) + reduction of recoveries

Significant Changes: ARO – Fully Adopted

Asset Retirement Obligations: \$5.6M

- of \$3.6M from 2024
- No amounts on summary of unadjusted errors for ARO
- Change in estimate related to landfill estimated useful life + remediation of buildings
- Asset listing reviewed and quantified

Change in Estimate – AROs

1. Glen Robertson: Life expectancy of 77 years + 25 years monitoring (102 total)
2. Alexandria: Life expectancy of 7 years + 25 years monitoring (32 total)
3. Dunvegan: 7 years monitoring
4. Apple Hill: 1 year monitoring
5. Buildings Asbestos + Ammonia remediation

	2025 ARO	2024 Landfill Liability
Landfill - Future cost to decommission	\$ 2,923,053	\$909,163
Landfill – PV of Future decommissioning	2,869,255	1,509,730
Landfill - PV of annual monitoring costs	1,808,451	-
Landfill – PV of annual Leachate costs	328,704	-
Accretion expense	93,871	-
Monitoring costs incurred	(54,483)	-
Remediation of buildings	587,100	-
Total	\$5,632,898	\$2,078,599

Significant Changes: ARO – The Details

	Glen Roberton Landfill	Alexandria Landfill	Dunvegan Landfill	Apple Hill Landfill	Buildings Asbestos & Ammonia	2025 Total ARO
Landfill - Future cost to decommission	\$ 2,807,394	\$ 115,659	\$ -	\$ -	\$ -	\$ 2,923,053
Landfill – PV of Future decommissioning	2,755,724	113,531	-	-	-	2,869,255
Landfill - PV of annual monitoring costs	1,120,434	630,016	53,001	5,000	-	1,808,451
Landfill – PV of annual Leachate costs	-	328,704	-	-	-	328,704
Accretion expense	72,678	20,105	994	94	-	93,871
Monitoring costs incurred	(37,240)	(4,262)	(8,039)	(4,943)	-	(54,483)
Remediation of buildings	-	-	-	-	587,100	587,100
Total	3,911,596	1,088,094	45,957	151	587,100	\$5,632,898

AUDIT OBSERVATIONS

Positive Findings

- **Progress made towards having a clean (unqualified) audit opinion for 2026**
- Arithmetic integrity is strong: 81 tests performed
- Strong operating and annual surplus
- Healthy cash balance (liquidity)
- Notable improvements made by management to improve controls and accounting processes
- **PS 3280** Asset Retirement Obligations is fully adopted
- **PS 2700** – satisfied with Segmented Disclosure (Note 13)
- **PS 1202** – disclosed as future pronouncement (Note 21)

Items for Council Attention

Budgeted Annual Surplus (note 17)

- Surplus per approved budget \$0 (cash flow based)
- Add for PSAS: Capital acquisitions, Principal paid on debt, transfers to reserves \$6.6M
- Less for PSAS: Transfers from reserves, amortization of tangible capital assets \$8.4M
- Budgeted Surplus per statement of operations \$1.5M

Disclosure Enhancements from 2024 to 2025

- +6 significant accounting policies disclosed
- Expanded credit facility note disclosure
- Added note for adoption of new standard PS 3820: Asset Retirement Obligations
- Superseded Landfill note disclosure with Asset Retirement Obligations note disclosure

AUDIT COOPERATION

Finance

- **Decrease in adjusting journal entries**
- **Controls tested well**
- **Promptness to response**
- **Communication**
- **Access to documents required**
- **Review of ARO calculations**

Director of Public Works

- **Engineering reports for Landfills**
- **Consultant reports for asbestos**
- **Calculation of remediation costs**
- **Promptness to response**
- **Input on ARO calculations**

THANK YOU

QUESTIONS?

Thank you for the opportunity to present.

Welch LLP

Chartered Professional Accountants | Licensed Public Accountants

36 Second St E, Cornwall, Ontario K6H 1Y3

T: 613-932-4953 | welchllp.com



STAFF REPORT TO COUNCIL

Report No: BP-2026-23

September 14, 2026

From: Jacob Rheaume, Director of Building, By-law & Planning

RE: **Review of Dog Catcher Services and Kennel Operations**

Recommended Motion:

THAT Council receive this report for information purposes; AND

THAT Council approve the Agreement between the Township and the Township of Russell for the provision of dog control and kennel services.

Background / Analysis:

During the meeting of January 26, 2026, Council was presented Report BP-2026-01 regarding the review of dog catcher services and kennel operations. Council endorsed Option 4 – Hybrid Dog Control Service Delivery with the Township of Russell as the preferred option.

The hybrid model was picked as providing a balance between maintaining local municipal response for routine, lower-risk dog control matters while using the Township of Russell's facilities and services for situations requiring additional support, including large or aggressive dogs, dogs that cannot be re-homed locally, evenings, weekends, and officer absences.

Following Council's direction, staff have worked with the Township of Russell to establish the terms and conditions for this arrangement. The proposed Agreement establishes the services to be provided by Russell and will allow the Township to use Russell's kennel facilities and related services when required.

The Agreement will provide staff with an additional resource for situations where the current in-house approach is not practical or appropriate, while avoiding the immediate need for the Township to establish and operate its own kennel facility. This is consistent with the objectives and recommendations previously presented to Council.

At this time, the insurance requirements for the Agreement remain to be finalized. Staff are working to resolve this matter with the appropriate parties. Subject to satisfactory completion of the insurance requirements, the Agreement can be executed and the hybrid service model implemented.

Staff are also currently working with the Township of Russell to develop a separate agreement for the provision of dog catcher services. This agreement is separate from the kennel services agreement being presented to Council and will address the actual response, capture, transportation, and related services associated with dog control calls. Staff will bring the separate agreement forward for Council's consideration once the terms and conditions have been finalized.

Financial Implications:

The anticipated costs associated with the hybrid model remain generally consistent with the estimate provided in Report BP-2026-01, being approximately \$20,000 annually depending on usage.

Actual expenditures will depend on the frequency with which Russell's services and kennel facilities are required.

Attachments & Relevant Legislation:

- BP-2026-01 - Dog Control Services
- 2026 DOG POUND SERVICES Agreement North Glengarry (Finalized August 5, 2026)

Others Consulted:

- Todd McDonell, Municipal By-law Enforcement Officer
- Township of Russell Staff

Reviewed and Approved by:
Michael Fawthrop, CAO/Clerk



Report No: BP-2026-1

STAFF REPORT TO COUNCIL

January 26, 2026

From: Jacob Rheume, Director of Building, By-law & Planning

RE: **Review of Dog Catcher Services and Kennel Operations**

Recommended Motion:

THAT the Council of the Township of North Glengarry receive staff report BP 2026-01

THAT Council endorse Option 4 – Hybrid Dog Control Service Delivery with the Township of Russell, as the preferred option to balance public safety, legislative compliance, staff capacity, and financial sustainability; and

THAT staff be directed to enter into an agreement with the Township of Russell for overflow, aggressive dogs, and after-hours coverage, and report back to Council with finalized costs and contractual terms.

Background / Analysis:

Historically, the Township retained an external dog catcher service at an approximate annual cost of \$25,000-\$30,000. In 2022, Council approved transitioning dog control services in-house, with enforcement handled by the Township's By-law Enforcement Officer.

While this approach has reduced direct operating costs, the demand of dog-related calls has increased significantly. The Township currently has only one By-law Enforcement Officer, creating operational challenges related to:

- Evening, weekend, and statutory holiday coverage
- Officer safety when handling aggressive or large dogs
- Reduced capacity to address other priority by-laws, including property standards, clean yards, and grass cutting enforcement

In addition, the Township continues to rent a kennel room at 95 Lochiel Street East, a building that has since been sold. This arrangement is not sustainable long-term.

Staff have explored the potential of constructing a new kennel at the retained RARE building on Industrial Boulevard. However, compliance with the Township's own kennel by-law is problematic due to nearby dwellings within the required 300-metre buffer, and the building would require capital investment for heating, ventilation, and appropriate animal welfare standards.

Council has recently expressed a desire for the By-law Enforcement Officer to focus more time on other enforcement priorities, hence this review of dog control services.

Municipal Authority

Under the Municipal Act, 2001, municipalities have the authority to pass by-laws respecting animals, including dogs, and to provide animal control services within their jurisdiction.

Dog Owners' Liability and Animal Welfare

- The Dog Owners' Liability Act (DOLA) establishes responsibilities for dog owners and provides municipalities with enforcement authority related to dangerous dogs.
- The Provincial Animal Welfare Services Act, 2019 (PAWS Act) sets minimum standards of care for animals in distress and governs how animals are housed, transported, and treated.

Municipalities are not explicitly required by provincial legislation to operate their own kennels or provide in-house dog catching services. However, municipalities are expected to exercise due diligence in addressing dogs running at large, aggressive dogs, and public safety concerns. Failure to respond appropriately to known risks could expose the Township to reputational and legal risk.

Current Challenges

- High time demand on a single By-law Enforcement Officer
- Lack of after-hours and weekend coverage
- Safety concerns when dealing with aggressive dogs
- Unsustainable kennel rental arrangement
- Potential capital costs and zoning/by-law compliance issues for a new Township-operated kennel

Options

Option 1 – Status Quo (In-House Dog Control)

With this option, the Township would continue providing dog control services entirely in-house.

Implications:

- Lowest direct operating cost (primarily staff time)
- Highly time-consuming for the By-law Enforcement Officer

- Reduced enforcement of other municipal by-laws
- Ongoing safety concerns
- Continued need for kennel space, likely requiring capital investment in a new facility
- Requirement for an agreement with another municipality (e.g., Township of Russell) for officer absences, evenings, and weekends.

Assessment: While inexpensive, this option is operationally inefficient, risky, and inconsistent with Council's direction to prioritize other enforcement matters.

Option 2 – Discontinue Municipal Dog Control Services

Some neighbouring municipalities have chosen not to actively provide dog control services.

Implications:

- Minimal operational cost
- Significant public safety and reputational risk
- Increased complaints and reliance on the OPP and provincial agencies
- Risk of failing the Township's duty of care and due diligence obligations under DOLA and the PAWS Act

Assessment: While legally permissible in a limited sense, this option is not recommended due to public safety concerns and the Township's responsibility to respond to known animal control issues.

Option 3 – Full Contract with the Township of Russell

Under this option, the Township would fully contract dog control and kennel services to the Township of Russell.

Implications:

- Estimated annual cost of **\$30,000–\$40,000**
- Eliminates the need for a Township-operated kennel
- Provides professional, full-time coverage, including after-hours
- Frees significant By-law Enforcement Officer time

Assessment: This option provides the most comprehensive service but at a higher and ongoing financial cost.

Option 4 – Hybrid Service Model (Preferred)

This option combines the Township's current in-house approach with strategic use of the Township of Russell's facilities and services.

Key Elements:

- Township handles routine, low-risk dog control and re-homing where appropriate
- Use of Russell's kennel for
 - Large or aggressive dogs
 - Dogs that cannot be re-homed locally
 - Evenings, weekends, and officer absences
- Continued use of local kennels, rescues, and community resources (e.g., social media) when appropriate

Implications:

- Moderate increase in annual costs compared to current operations
- Estimated annual cost of \$20,000, depending on usage
- No immediate need for a Township-owned kennel facility
- Improved officer safety and work-life balance
- Increased capacity for the By-law Enforcement Officer to focus on other enforcement priorities

Assessment: This option provides flexibility, manages risk, aligns with Council direction, and avoids significant capital investment.

Conclusion

Staff recommends **Option 4 – Hybrid Service Model** as it provides a balanced, flexible, and defensible approach to dog control services. This option supports public safety, legislative compliance, and Council’s direction to allow the By-law Enforcement Officer to concentrate on other municipal enforcement priorities. This can be evaluated next year with a more exact cost implication.

Alternatives & Financial Implications:

- **Option 1:** Lowest direct cost, potential capital costs for kennel construction.
- **Option 2:** Lowest cost, highest risk.
- **Option 3:** Highest operating cost (\$30,000–\$40,000 annually).
- **Option 4:** Moderate operating cost increase (+/- \$20,000), minimal capital expenditure.

Exact costs for Options 3 and 4 will be confirmed through discussions with the Township of Russell.

Attachments & Relevant Legislation:

N/A

Others Consulted:

- Todd McDonell, Municipal By-law Enforcement Officer

Reviewed and Approved by:
Timothy Simpson, Interim CAO/Clerk

AN AGREEMENT made in triplicate this 14th day of September 2026.

BETWEEN:

**THE TOWNSHIP OF NORTH
GLENGARRY**

OF THE FIRST PART

- AND -

**THE CORPORATION OF THE
TOWNSHIP OF RUSSELL**

OF THE SECOND PART

WHEREAS the Township of North Glengarry has enacted a by-law to provide for the regulation of stray animals in their Municipality and,

WHEREAS the regulations require that stray and, in certain cases owned animals, be delivered to the Township of Russell Animal Shelter by the Township of North Glengarry, for the purposes of impoundment, observation, destruction and/or disposal; and,

WHEREAS the Township of Russell operates a facility for stray animals which meets the requirements of Provincial legislation governing the certification of animal pounds; now therefore,

THIS AGREEMENT WITNESSETH that in consideration of the premises, covenants, and agreements herein contained and subject to the terms and conditions hereinafter set out, the parties hereto agree as follows:

1. DEFINITIONS:

In this Agreement, the following definitions will apply:

- 1.1. **"Contract Administrator"** shall mean the person charged with administering the Stray Animal Shelter Agreement on behalf of the Township of North Glengarry signatory to this Agreement;
- 1.2. **"Corporation"** shall mean and include the Corporation of the Township of Russell, its agents, officials, and employees.
- 1.3. **"Destroy"** shall mean the administration of drugs with the intention of terminating the life of an animal by euthanasia based on the medical judgement of a veterinarian engaged by the Township of Russell;
- 1.4. **"Medical Officer of Health"** shall mean the Medical Officer of Health for the United Counties of Prescott and Russell and Stormont Dundas and Glengarry;
- 1.5. **"Municipality"** shall mean and include any municipality signatory to this Agreement, its agents, officials and employees;
- 1.6. **"Officers"** shall mean any municipal staff authorized to act on behalf of the municipality signatory to this Agreement for the purposes of enforcing municipal by-laws respecting animal control;
- 1.7. **"Observation Animal"** shall mean any dog, cat, or other animal which is an

Owned or Stray Animal which, in the opinion of the Medical Officer of Health, requires to be confined for observation to determine if it exhibits symptoms of rabies;

- 1.8. **"Observation Period"** shall mean the period of time in which any animal is ordered to be confined for observation by the Medical Officer of Health;
- 1.9. **"Project"** shall mean the provision of stray animal shelter services on behalf of the Municipality;
- 1.10. **"Protective Care"** means the temporary, time-limited keeping of an animal by the Township of Russell as a result of an eviction, incarceration, fire or medical emergency;
- 1.11. **"Report"** shall mean the yearly report to be submitted to the Contract Administrator which will include information as provided in Schedule "A" attached hereto and forming part of this Agreement;
- 1.12. **"Stray Animal"** shall mean any animal, which has been delivered to the Township of Russell by the Township of North Glengarry or by any resident of the Township of North Glengarry who is not the owner of the animal;
- 1.13. **"Stray Animal Shelter"** shall mean the facility within the premises of the Township of Russell designated for the impoundment of stray animals and previously named "the Pound", located at 855, Route 400, Russell;
- 1.14. **"Services"** shall mean professional services to be provided by the Township of Russell pursuant to this Agreement and as specified in Section 2 of this Agreement;

2. SERVICES OF THE TOWNSHIP OF RUSSELL:

The Township of Russell agrees to furnish and perform the Services set out below:

2.1. RECEIPT OF ANIMALS:

The Township of Russell shall:

- 2.1.1. Receive at the Stray Animal Shelter reception desk at the Municipal Pound Facility in an expedient manner causing the least reasonably stress possible to the animals,
 - 2.1.1.1. Every Stray Animal, except if its facility is full and does not have the capacity to accept a Stray Animal;
 - 2.1.1.2. The Township of Russell shall receive stray animal from a North Glengarry Township employee or from a resident of North Glengarry after receiving approbation from a North Glengarry employee;
 - 2.1.1.3. The Township of Russell will not receive animals for the purpose of rehoming or relieving the owner of their responsibility;
 - 2.1.1.4. Every Observation Animal which has been ordered by the Medical Officer of Health to be confined. In cases of extreme emergency, the Township of Russell may

decide not to accept Observation Animals.

2.2. CARE OF ANIMALS:

Subject to Subsection 2.5, the Township of Russell shall:

- 2.2.1. Provide care and facilities for Stray Animals and Observation Animals in accordance with the provisions of the *Animals for Research Act*, R.S.O. 1990, Chapter A-22, and its Regulations.
- 2.2.2. Report forthwith to the Medical Officer of Health, instances where animals with a contagious disease are passing through or being kept in the Township of Russell's facilities.
- 2.2.3. The Township of Russell will keep the dog for a period of 14 days for which time the Municipality of North Glengarry is responsible for all associated fees.

2.3. STRAY ANIMALS:

The Township of Russell shall:

- 2.3.1. Immunize every Stray Animal delivered against such diseases as the Medical Officer of Health may require from time to time.
- 2.3.2. Make reasonable efforts to identify and contact the owner of any living or dead dog received by the Township of Russell.
- 2.3.3. Provide veterinary care as may be required. The Township of Russell may destroy and dispose of any Stray Animal prior to the expiration of the time periods if, in the opinion of a veterinarian, it is advisable to do so and where reasonable efforts to locate the owner of the animal have failed.

2.4 OBSERVATION ANIMALS:

The Township of Russell shall:

- 2.4.1 Keep every Observation Animal for the required Observation Period in the facilities and conditions set out as follows:
 - 2.4.1.1 Except as provided for in subsection (2.4.2) below, dogs confined by the Township of Russell for observation shall be kept in a room, which is not accessible to the public unless authorized and accompanied by a staff member of the Township of Russell and which:
 - 2.4.1.2 Shall be accessible to a run which is suitable for exercise of very large dogs and for dogs being confined beyond the ten-day period as a direct result of a Court Order or Court proceeding.
- 2.4.2 If, in the opinion of the Medical Officer of Health, an Observation Animal has contracted rabies, the Township of Russell shall destroy and dispose of the animal in accordance with the directions of the Medical Officer of Health.
- 2.4.3 If, at the end of the Observation Period, it is the opinion of the

Medical Officer of Health that an Owned Animal has not contracted rabies, the Township of Russell shall arrange for the release of the animal to his owner at the Township of Russell's facilities.

- 2.4.4 If, at the end of the Observation Period, it is the opinion of the Medical Officer of Health that a Stray Animal has not contracted rabies, the Township of Russell may keep, or dispose of the Stray Animal at the Township of Russell's sole discretion.
- 2.4.5 At the request of the Medical Officer of Health, the Township of Russell shall destroy any Observation Animal and arrange for the removal of the head of the animal for transport to Agriculture Canada for rabies testing within 24 hours of receiving the Medical Officer of Health's report.
- 2.4.6 The Township of Russell acknowledges and agrees that reasonable veterinary care of any Observation Animal shall not include euthanasia of the animal without prior notice to the Medical Officer of Health and provided that the animal is prepared for appropriate testing for rabies.

The Township of North Glengarry shall:

- 2.4.7 Upon the delivery of any Observation Animal by the Township of North Glengarry to the Township of Russell, where possible, provide the Township of Russell with the history of the Animal, to the extent known, together with written documentation describing the circumstances resulting in the animal's confinement for observation;
- 2.4.8 Prior to delivering an Owned Animal to the Township of Russell as an Observation Animal, endeavor to have the owner confine the observation Animal at home or at a private veterinary facility.

2.5 HOURS OF OPERATION:

The Township of Russell shall:

- 2.5.1 During their regular business hours of the By-law Enforcement Services Offices, as may be changed from time to time, receive animals.
- 2.5.2 At all other times, excluding the time period set out in subsection 2.5.1 above, allow 2 hours for Township of Russell staff to respond to a call for the delivery of an animal.

2.6 RECORDING AND REPORTING:

The Township of Russell shall:

- 2.6.1 Record with respect to every dog received by the Township of Russell, and provide to the Township of North Glengarry with a report documenting pound operation for each quarter and shall include all information set out in Schedule "A":
 - 2.6.1.1 The day and hour of receipt of every stray dog;

- 2.6.1.2 Identifying information on every stray dog received, including, if known, its neuter status;
- 2.6.1.3 The license number and/or other identification of every stray dog received;
- 2.6.1.4 The name and address of every owner of every stray dog, if known;
- 2.6.2 Report forthwith to the Medical Officer of Health, any instances of animals biting humans of which the Township of Russell's pound has knowledge.
- 2.6.3 Keep treatment and cost records in accordance with the College of Veterinarians of Ontario standards respecting the treatment of all Observation Animals. If requested by the Medical Officer of Health, the Township of Russell's Pound shall provide him/her with copies of treatment and cost records, which records the Medical Officer of Health shall keep confidential to the same extent as the veterinarian providing the records.

2.7 The TOWNSHIP OF NORTH GLENGARRY USE OF MUNICIPAL POUND FACILITY:

The Township of Russell shall:

- 2.7.1 Provide the Municipal Pound Facility for use of the Township North Glengarry staff, the following:
 - 2.7.1.1 Access to the Stray Animal Shelter facilities including reception, and administrative areas for the sole purpose of delivering strays.
 - 2.7.1.2 Access to the Township of Russell's staff for information relevant to the services, such as animal identification databases, animal reception and disposition records, point-of-service information.
 - 2.7.1.3 Specialized equipment which the Township of Russell may have available, including microchip scanners, restraint equipment and temporary clean-up supplies.
 - 2.7.1.4 In the event that the Municipal Pound Facility reaches its maximum capacity or is unavailable, alternative arrangements must be made. These may include, but are not limited to, seeking temporary shelter. The specific course of action will be determined based on the circumstances at the time, with the primary goal being the safety and well-being of the dogs.

2.8 PROTECTIVE CARE

The Director is authorized to:

- a) receive animals pursuant to an eviction, incarceration, fire or medical emergency, or for any other situation that the Director deems appropriate;
- b) temporarily keep such animals for a maximum of five (5) days;

- c) charge the owner the current release fees in accordance with the fees and charges by-law as set out in this contract and all costs if veterinary medical care is required, when the animals are redeemed; and
- d) at the end of the five (5) days protective care period, unless other arrangements are agreed to between the owner and the Township, treat such animals as day-one impounded animals.

3. TERM OF AGREEMENT:

The Township of Russell shall provide the Services to the Township of North Glengarry for the period of September 14, 2026 to September 14, 2027, with the possibility of extension of one year.

4. LEVEL OF SERVICES:

The Township of Russell agrees to supply at its sole cost and expense, all staff, equipment, accommodations, and technical assistance necessary to perform the services to be furnished by it under this Agreement and to assume all overhead expenses in connection therewith.

4.1. ADMINISTRATION:

The Township of North Glengarry shall:

- 4.1.1. Determine and collect the release fees from owners of dogs claimed from the Stray Animal Shelter.
- 4.1.2. Remit in full to the Contract Administrator, or directly to the Township of Russell, the total payment due to the Township of Russell for the operation of the Stray Animal Shelter as indicated in Schedule "B" attached hereto and forming part of this Agreement.

4.2 INSURANCE:

- 4.2.1 The Township of North Glengarry shall put insurance in effect and maintain it in full force with insurer's acceptable to the Township of Russell.
- 4.2.2 **Commercial General Liability Insurance** issued on an occurrence basis for an amount of not less than \$5,000,000 per occurrence / \$5,000,000. Annual aggregate for any negligent acts or omissions-relating to their obligations under this agreement. Such insurance shall include, but is not limited to bodily injury and property damage including loss of use; personal injury; contractual liability; premises, property & operations; non-owned automobile; broad form property damage; Owners & Contractors protective; occurrence property damage; products; broad form completed operations; employees and volunteers as additional Insured(s); contingent employers liability; tenants legal liability; cross liability and severability of interest clause.
- 4.2.3 The insurance shall add the Corporation of the Township of Russell as additional Insured subject to a waiver of subrogation. This insurance shall be non-contributing with and be primary to any insurance available to the Township.

- 4.2.4 Any and all deductibles applicable to the above-noted insurance policies shall be the sole responsibility of the Named Insured, and the Township shall bear no cost towards such deductibles.
- 4.2.5 The Township of North Glengarry is responsible to effect physical damage on their assets/equipment—failure to do so will not impose any liability on the Township.
- 4.2.6 The Township of North Glengarry shall provide the Township of Russell with a certificate of insurance evidencing coverage as noted above. Such policies shall not be cancelled, changed or lapsed unless the Insurer notifies the Township of Russell in writing at least thirty (30) days prior to the effective date of such cancellation, material change or lapse. The insurance policy will be in a form and with a company licensed to write business in the Province of Ontario and which are, in all respects, acceptable to the Township of Russell.
- 4.2.7 In addition to the above insurance, Township of Russell shall provide evidence of WSIB or its equivalent.
- 4.2.8 The Township of Russell reserves the right to assess exposures and add additional insurance requirements, where deemed necessary.

4.3 INDEMNIFICATION:

The Township of North Glengarry shall indemnify and save harmless the Corporation of the Township of Russell, their elected officials, officers, employees, volunteers and agents from and against any and all claims, actions, losses, expenses, fines, costs (including legal costs), interest, or damages of every nature and kind whatsoever, including, but not limited to, bodily injury or damage to or destruction of tangible property including loss of revenue arising out of or allegedly attributable to the negligence, acts, errors, omissions, whether willful or otherwise by the Township of North Glengarry, the contractor administrator, their officers, employees, volunteers, guests, invitees, agents, or others to whom the contract administrator is legally responsible. This indemnity shall be in addition to and not in lieu of any insurance to be provided by the contract administrator in accordance with this agreement and shall survive this agreement.

4.4 INFORMATION:

The Township of North Glengarry will use their best efforts to make available any relevant municipal reports, all background information, data, drawings, plans, surveys, and other materials relevant to the services, which are in their possession, for use by the Township of Russell, and will make available at reasonable times, staff members for the purposes of any necessary consultation. The Township of Russell shall not be responsible for costs or damages arising from errors or omissions in any of the information which is supplied by The Township of Russell.

5. FEES:

- 5.1. The Township of North Glengarry shall pay to the Township of Russell

the full payment and compensation for its services, including disbursements, as set out in Schedule "B" for each quarter.

5.2. The compensation referred to in Subsection 5.1 hereof is inclusive of any amounts payable for H.S.T.

6. DISMISSAL BY THE CONTRACT ADMINISTRATOR:

It is agreed between the parties hereto that the Township of Russell may, on one hundred and twenty (120) days' prior written notice, be dismissed by the Contract Administrator.

7. TERMINATION BY THE TOWNSHIP OF RUSSELL:

It is agreed between the parties hereto that the Township of Russell shall have the right to terminate this Agreement on one hundred and twenty (120) days' prior written notice.

8. PRINCIPAL OF THE TOWNSHIP OF RUSSELL:

For the purposes of the Agreement, the following person is the principal of the Township of Russell:

Director of Public Safety and Enforcement /CEMC: Millie Bourdeau

For the purposes of the Agreement, the following person is the principal of the Township of North Glengarry:

Director of Building, By-law & Planning: Jacob Rheume

9. CONFIDENTIAL INFORMATION:

Upon termination or expiry of this Agreement, the Township of Russell shall return to the Contract Administrator all written or descriptive matter, including but not limited to, drawings, prints, descriptions or other papers, documents or any other material which contains any Confidential Information.

Subject to the *Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, and the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, and any amendments thereto, and except as expressly provided in this Section, no Confidential Information shall be disclosed in any manner whatsoever, without the approval in writing of the Contract Administrator, and

9.1. The Township of Russell shall hold all Confidential Information obtained in trust and confidence for the Contract Administrator and shall not disclose any such Confidential Information, by publication or other means, to any person, company or other government agency nor use the same for any project other than for the benefit of The Township of North Glengarry as may be authorized by the Contract Administrator in

writing;

- 9.2. Any request for such approval by the Contract Administrator shall specifically state the benefit to the Contract Administrator of disclosure of Confidential Information.
- 9.3. Any use of the Confidential Information shall be limited to the express purposes as set out in the approval of the Contract Administrator.
- 9.4. The Township of Russell shall not, at any time during or after the term of this Agreement, use any Confidential Information for the benefit of anyone other than The Township of North Glengarry.

10. OFFICIAL NOTIFICATION:

- 10.1. Any notice herein required or permitted to be given under this Agreement shall be delivered to the Contract Administrator with a copy to:

**The Township of North Glengarry
3720 County Road 34
Alexandria ON K0C 1A0
Attention: Director of Building, By-law & Planning**

- And –

**Township of Russell
717 Notre Dame Street
Embrun ON K0A 1W1
Attention: Director of Public Safety and Enforcement/CEMC**

- 10.2. Any notice given in accordance with Subsection (1) hereof, shall be deemed to have been given on the day of delivery.
- 10.3. Either party hereto may at any time give notice under this Section to the other of a change of address and thereafter such changed address shall be substituted for the previous address set out in subsection (1) hereof.

11. INTERPRETATION:

Words importing the masculine gender shall include the feminine and neuter gender, and the singular shall include the plural where the meaning or context so requires.

12. COMPLETE AGREEMENT:

- 12.1. This Agreement constitutes the complete and exclusive statement of the Agreement between the parties, which supersedes all proposals, oral or written, and all other communications between the parties, relating to the subject matter of this Agreement.
- 12.2. If one or more of the phrases, clauses, paragraphs, sections, or subsections contained in the Agreement shall be declared invalid by the final and unappealable order, decree, or judgement of any court of

competent jurisdiction, this Agreement shall be construed as if such phrase(s), sentence(s), clause(s), section(s) or subsection(s), had not been inserted.

12.3. This Agreement may be changed only by written amendment signed and sealed by authorized representatives of both parties, or by a court order pursuant to Subsection (2) hereof.

IN WITNESS WHEREOF the parties have hereunto affixed their seals duly attested to by the hands of their proper signing officers duly authorized in that behalf, this 14th day of September 2026.

TOWNSHIP OF NORTH GLENGARRY

PER:
Jamie MacDonald
Mayor

PER:
Michael Fawthrop
Chief Administrative Officer / Clerk

THE CORPORATION OF THE TOWNSHIP OF RUSSELL

PER:
Mike Tarnowski
Mayor

PER:
Joanne Camiré-Laflamme
Clerk

SCHEDULE "A"

**TOWNSHIP OF RUSSELL/ STRAY DOG SHELTER ADMINISTRATION ACTIVITY
REPORT**

DESCRIPTION			
	On hand this quarter	No. of Boarding Days	Claimed
Municipal Strays delivered			
Public Strays			
Emergency Treatments			
Observation Animals			
TOTAL			

SCHEDULE "B"

FEES - DOGS

Admission and first day		\$ 90.00
For every additional and consecutive day	Per day	\$ 70.00
Sundays and statutory holidays	Per day	\$ 90.00
Euthanasia and/or disposal of the dog		\$ 190.00
Veterinary fee		Based on invoice

All fees are due within thirty (30) days of invoice date.

NOTE: The above noted rates are subject to yearly revisions.



STAFF REPORT TO COUNCIL

Report No: FD 2026-09

September 14, 2026

From: Matthew Roy – Fire Chief

RE: Appointment – Deputy Fire Chief

Recommended Motion:

THAT Council receives Staff Report No. FD 2026-09 Appointment of Deputy Fire Chief; and

AND THAT Council adopts By-law No. 48-2026, being a by-law to appoint Derek Hoar as Deputy Fire Chief for the North Glengarry Fire Department effective September 27th, 2026;

FURTHER THAT By-law No. 48-2026 be read a first, second and third time and enacted in open Council on September 14, 2026.

Background / Analysis:

The Township conducted a recruitment and selection process for the position of Deputy Fire Chief.

Following the completion of this process, Derek Hoar was selected as the successful candidate. The Deputy Fire Chief will report to the Fire Chief and assist with the administration and operation of the North Glengarry Fire Department. The position will also provide continuity of leadership and may assume the duties of Acting Fire Chief during the Fire Chief's absence, as authorized.

It is recommended that Council formally appoint Derek Hoar as Deputy Fire Chief through the adoption of the applicable appointment by-law.

Alternatives:

Option 1: Approve By-law No. 48-2026 as presented. This is the recommended option.

Option 2: Refer the proposed by-law back to staff for further revision.

Financial Implications:

Attachments & Relevant Legislation:

Draft By-law No. 48-2026 – Being a By-law to Appoint a Deputy Fire Chief
Fire Protection and Prevention Act, 1997

Others Consulted:

Michael Fawthrop – CAO

Reviewed and Approved by:

Michael Fawthrop, CAO/Clerk

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
BY-LAW NO. 48-2026

Being a By-law to appoint a Deputy Fire Chief.

WHEREAS the Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4, (the "Act") subsection 5(0.1) provides that the council of a municipality may establish, maintain and operate a fire department for all or any part of the municipality; and

WHEREAS the Corporation of the Township of North Glengarry has established, maintains, and operates a fire department; and

WHEREAS the Act further provides if a fire department is established, the council of the municipality shall appoint a fire chief for the fire department and describes the powers and responsibilities of the fire chief; and

WHEREAS the Act further provides that a fire chief may delegate his or her powers or duties to any firefighter or class of firefighters, subject to such limitations, restrictions or conditions as may be prescribed or set out in the delegation.

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Township of North Glengarry hereby enacts as follows:

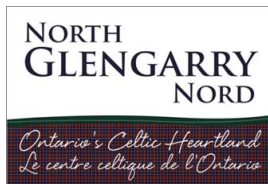
1. **THAT** Derek Hoar is appointed Deputy Fire Chief for the Corporation of the Township of North Glengarry effective September 27th, 2026; and
2. **THAT** Derek Hoar, during any absence of the Fire Chief, shall be the Acting Fire Chief with the same powers, duties and responsibilities of a Fire Chief as described in the Fire Protection and Prevention Act, 1997, S.O. 1997, c. 4 and as prescribed by the Council from time to time. Such powers shall include, but are not limited to, the power to delegate as prescribed by the Act; and
3. **THAT** Derek Hoar, while acting in his capacity as Acting Fire Chief, shall be the person ultimately responsible to the Council for the delivery of fire protection services.

Read a first, second and third time and finally passed this 14th day of September 2026.

CAO/Clerk/Deputy Clerk	Mayor/Deputy Mayor
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I, hereby certify that the forgoing is a true copy of By-Law No. 48-2026, duly adopted by the Council of the Township of North Glengarry on the 14th day of September 2026

Certified CAO/Clerk / Deputy Clerk	Date Certified
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STAFF REPORT TO COUNCIL

Report No: PW-2026-15

September 14, 2026

From: Timothy Wright, Director of Public Works

RE: McPhee Bridge Rehabilitation – Procurement Results PW-1025

Recommended Motion:

THAT the Council of the Township of North Glengarry receives report **PW-2026-15 McPhee Bridge Rehabilitation – Procurement Results (PW-1025)**; and

THAT Council authorizes the award of Contract 1020 for the rehabilitation of McPhee Bridge to Willis Kerr Contracting for **\$368,816.00 plus applicable taxes**; and

THAT the Mayor and CAO/Clerk be authorized to execute the contract and any other documents necessary to give effect to this resolution.

Background / Analysis:

This structure was built in 2010. The structure has a North-South orientation and is located on McPhee Road, 1.10 km North of Glen Robertson Road in North Glengarry. This single span Timber Deck on Steel Girders carries one lane of traffic across a 14.6 m long deck. The structure has a roadway width of 4.42 m and an overall width of 5.08 m. The 2025 Bridge Inspection found that the Structure is currently in overall fair to poor condition.

The OSIM identified severe splintering, checking, splitting, rot, and crushing of the timber deck surface, as well as significant rot and deformation at the south soffit end. Timber repairs are recommended. An enhanced OSIM inspection was recommended to evaluate the full extent of the deterioration. Additional maintenance recommendations included graffiti removal, repair of the timber curb, remediation of the elevation differential at the approach, removal of the fallen tree, and replacement of embankment fill material. The previous inspection report completed in 2023 also recommended replacement of the guide rail end treatments.

In 2026, the Township partnered with the United Counties of SD&G to undertake studies of several bridge structures, including Bourcier Bridge (45), Macks Corners Bridge (27), Lochinvar Road Bridge (19), and McPhee Bridge (44). The study identified McPhee Bridge as requiring

urgent attention; however, the required repairs were relatively minor in scope. As a result, a tender package was prepared to allow the repairs to be tendered and completed later in the year, during the fall and winter construction season.

The work includes implementing various recommendations from the OSIM reports and detailed planning study, most notably replacement of the timber deck, installation of guiderail and crash barriers for the approaches and reinforcement of the retaining wall on each side with gabion baskets.

Tender Award Recommendation

The Township issued TEN - Tender PW-1025 for this work. The procurement was posted and advertised on the Township website on August 20, 2026, and closed on September 8, 2026, at 10:00 AM. The Township retained HP Engineering to prepare the tender documents and evaluate the bid submissions.

The Township reviewed all submissions and confirmed that the tender results are as follows (excluding HST):

Tenderer	Price
Willis Kerr Contracting	\$368,816.00
Thomas Fuller	\$662,303.00
Clearwater Structures	\$435,403.39
KB Civil Contractors Inc	\$389,000.00

After review of all submissions, The Township recommends awarding the contract to Willis Kerr Contracting as it is the lowest complete and compliant bid at a competitive market price.

Alternatives:

Council could elect not to award the contract at this time. This is not recommended, as it would delay the project, risk the loss of provincial funding, and prolong the asset management challenges.

Financial Implications:

The recommended award of \$368,816.00 + HST from GL 1-5-3011-8000

As this expenditure exceeds \$100,000, Council approval is required in accordance with Schedule B of the Procurement Policy (Bylaw 18-2023).

Attachments & Relevant Legislation:

- 2023 OSIM

Others Consulted:

- Matthew Brownell – SDG Counties - Manager of Capital Works – Bridges

Reviewed and Approved by:

Michael Fawthrop, CAO/Clerk

Structure Condition Summary Form

Structure Name McPhee Road Bridge
Structure Number 44
Date of Inspection May 23, 2025
Project No. 24085
Consultant HP Engineering Inc.

Element Group	Element Name	Unit (Qty.)	Unit Price (MTO)	Total Element Quantity	Element Qty. in Excellent Condition (1.00)	Element Quantity in Good Condition (0.75)	Element Quantity in Fair Condition (0.4)	Element Quantity in Poor Condition (0)	Total Replacement Value (TRV)	Current Element Value (CEV)	Element Condition Index	Performance Deficiency	Maintenance Need
Approaches	Barrier	m	0.00	38.00		35.70		2.30	0	0		00	02
	Wearing Surface	Sq.m	6.00	53.88		53.88			323	242	75	00	00
Accessories	Signs	Each	0.00	2.00		1.00		1.00	0	0		00	00
	Railing Systems	m	200.00	29.20		28.70		0.50	5840	4305	74	00	00
Barriers	Posts (Steel/Concrete)	Each	200.00	20.00		12.00	6.00	2.00	4000	2280	57	00	00
Joints	Concrete End Dams	Sq.m	2100.00	2.48		2.12	0.28	0.08	5208	3574	69	00	02
Sidewalks/ Curbs	Curbs	Sq.m	40.00	19.20		10.38	5.21	3.61	768	395	51	00	09
	Deck Top - Thin Slab	Sq.m	120.00	64.53		54.88	7.90	1.75	7744	5318	69	08, 09	00
Decks	Soffit - Thin Slab	Sq.m	120.00	46.81		42.81	2.50	1.50	5617	3973	71	00	00
Beams/ Main Longitudinal	Girders	Sq.m	200.00	97.10		97.10			19420	14565	75	00	00
Elements	Diaphragms - Steel, wood etc.	Each	0.00	12.00		12.00			0	0		00	00
	Wingwalls	Sq.m	350.00	13.00		12.32	0.68		4550	3329	73	00	02
Abutment	Ballast Walls	Sq.m	350.00	6.60		6.60			2310	1733	75	00	00
	Abutment Walls	Sq.m	900.00	24.64		23.89	0.39	0.36	22176	16266	73	00	00
Embankments and Streams	Embankments	Each	0.00	4.00				4.00	0	0		00	13
	Streams and Waterways	All	0.00	1.00		1.00			0	0		00	00
									77956	55981			

Bridge Condition Index (BCI)

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ONTARIO STRUCTURE INSPECTION MANUAL - INSPECTION FORM

 MTO Site Number: **44**
INVENTORY DATA:

Structure Name	McPhee Road Bridge		
Main Highway #		structure	Service(s) on structure: Road
Location Description	1.10 km north of Glen Robertson Road		Service(s) under structure: Non-Navig. Water
Owner/Custodian	The Township of North Glengarry	LHRS:	LHRS offset:
		Latitude: 45.326133	Longitude: -74.609347
MTO Region	Eastern	Heritage Designation:	Non Cons.
MTO Area	Ottawa	Hwy Class	Collector
Old County	Stormont, Dundas & Glengarry	Posted Speed	80 km/h No. of Lanes 1
Township	North Glengarry	AADT	% Trucks
Structure Type 1	Timber Deck on Girders (Steel)	Travel Stream	East-West
Structure Material 1	Steel	Traffic Directional Bound	North-South
Structure Type 2		Inspection Route Sequence	
Structure Material 2		Inspection Frequency	2 (years)
Total Deck Length	14.6 (m)	Inspection Year	2025
Overall Str. Width	5.08 (m)	Inspection Duration	(hrs)
Culvert Length	(m)	Interchange Number	
Total Deck Area	74.168 (sq.m.)	Interchange Structure Number	
Roadway Width	4.42 (m)	Min. Vertical Clearance	(m)
Skew Angle	0 (degrees)	Detour Distance	(km)
No. of Spans	1	Fill on Structure	(m)
Span Lengths	14.6 (m)		
<u>For Retaining Wall:</u>			
Total Wall Length	(m)	Max Wall Height	(m)
Total Wall Area	(sq.m.)	Ave. Wall Height	(m)
		Angle of Backfill	(degrees)

ONTARIO STRUCTURE INSPECTION MANUAL - INSPECTION FORM

 MTO Site Number: **44**
HISTORICAL DATA:

Year built	2010	Year of Superstruct. Constructed	
Last Reg. OSIM Inspection	19-Jul-2023	Year of Last Minor Rehab.	
Last Enh. OSIM Inspection		Year of Last Major Rehab.	
		Current Load Limit	/ /2 (tonnes)

Work History: (Date/description)	
Investigation History: (Date/description)	

SCHEDULED IMPROVEMENTS:

Regional Priority Number		Programmed Work Year	
Nature of Program Work:			

APPRAISAL INDICES:		Comments
Fatigue		
Seismic		
Scour		
Floor		
Barrier		
Curb		
Load Capacity		

ONTARIO STRUCTURE INSPECTION MANUAL - INSPECTION FORM

 MTO Site Number: **44**
FIELD INSPECTION INFORMATION:

Date of Inspection:	23-May-2025	Type of Inspection:	Regular OSIM
Inspector; Company:	Nicholas Brown, P.Eng.; HP Engineering Inc.		
Others in Party:	Tyler Sauve; HP Engineering Inc.		
Enh. Access Equipment:			
Special Access Equipment:			
Weather:	Overcast	Temperature:	10 °C

ADDITIONAL INVESTIGATIONS REQUIRED:

	Priority			Estimated Cost
	None	Normal	Urgent	
Material Condition Survey				
Detailed Deck Condition Survey:				\$ -
Non-Destructive Delamination Survey of Asphalt-Covered Deck:				\$ -
Concrete Substructure Condition Survey:				\$ -
Detailed Coating Condition Survey:				\$ -
Detailed Timber Investigation				\$ -
Post-Tensioned Strand Investigation				\$ -
Underwater Investigation:				\$ -
Fatigue Investigation:				\$ -
Seismic Investigation:				\$ -
Structure Evaluation:				\$ -
Monitoring				
Deformations, Settlements and Movements:				\$ -
Crack Widths:				\$ -
Total Cost				\$ -
Investigation Notes:	Enhanced OSIM			

OVERALL STRUCTURE NOTES

Recommended Work on Structure:	Major Rehab.
Timing of Recommended Work:	1 to 5 Years
Overall Comments:	Structure in overall fair to poor condition. Severe splinters, checks, splits, rot and crushing in timber deck top, and severe rot and depression at south soffit end; timber repairs recommended. Enhanced OSIM inspection recommended to determine extent of deterioration. Graffiti removal, timber curb repair, remediation of elevation difference at approach, removal of fallen tree and replacement of embankment fill recommended as maintenance items. Previous inspection form from 2023 recommended replacing guide rail end treatments.
Date of Next Inspection:	2027 (Year)

ELEMENT DATA

Element Group:	Abutments	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies		
Element Name:	Abutment Walls	Type	Timing	Type	Timing			
Environment:	BENIGN							
Limited Inspection:	NO							
Protection System:	None							
Units of Measure:	Sq.m.							
Qty. in Excellent Condition:	0	Description		Description		Description		
Qty. in Good Condition:	23.89							
Qty. in Fair Condition:	0.39							
Qty. in Poor Condition:	0.36							
Total Quantity:	24.64							
		Comments				Element Specifications		
		Poor: Spalls at top of south abutment (0.06 sq.m.) and north abutment (0.09 sq.m.). Light spalls on north abutment (0.03 sq.m.). Wide crack at top of north wall at northeast corner (0.1 sq.m.). Severe honeycombing along top of south wall at southwest corner (0.08 sq.m.). Fair: Localized medium scaling on north abutment (0.03 sq.m.). Area associated with poor (0.36 sq.m.). Good: Light scaling. Light honeycombing at joints between wingwalls and abutment. Light bug holes typical.				Location:	North and south ends of structure	
						Type:		
						Material:	Concrete (Cast-in-Place)	
						Length:	m.	
						Width:	4.40 m.	
						Height:	2.80 m.	
						Count:	2.00	
						Total Qty.:	24.64 Sq.m.	

Element Group:	Abutments	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Ballast Walls	Type	Timing	Type	Timing		
Environment:	MODERATE						
Limited Inspection:	YES						
Protection System:	None						
Units of Measure:	Sq.m.	Description		Description		Description	
Qty. in Excellent Condition:	0						
Qty. in Good Condition:	6.60						
Qty. in Fair Condition:	0						
Qty. in Poor Condition:	0						
Total Quantity:	6.60						
		Comments				Element Specifications	
		Not visible due to structure configuration. Assumed to be in good condition.				Location:	North and south ends of structure
						Type:	
						Material:	Concrete (Cast-in-Place)
						Length:	m.
						Width:	4.40 m.
						Height:	0.75 m.
						Count:	2.00
						Total Qty.:	6.60 Sq.m.

Element Group:	Abutments	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Wingwalls	Type	Timing	Type	Timing		
Environment:	BENIGN			2-Bridge Cleaning	1 YEAR		
Limited Inspection:	NO						
Protection System:	None						
Units of Measure:	Sq.m.	Description		Description		Description	
Qty. in Excellent Condition:	0			Remove graffiti.			
Qty. in Good Condition:	12.32						
Qty. in Fair Condition:	0.68						
Qty. in Poor Condition:	0						
Total Quantity:	13.00						
		Comments				Element Specifications	
		Fair: Hairline to narrow vertical crack with efflorescence on northeast wall (0.43 sq.m.) and northwest wall (0.25 sq.m.). Good: Light scaling. Few isolated hairline to narrow vertical cracks, Graffiti on southwest and northeast wingwall.				Location:	All four quadrants
						Type:	
						Material:	Concrete (Cast-in-Place)
						Length:	2.60 m.
						Width:	m.
						Height:	2.50 m.
						Count:	4.00
						Total Qty.:	13.00 Sq.m.

Element Group:	Approaches	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Barriers	Type	Timing	Type	Timing		
Environment:	SEVERE			2-Bridge Cleaning	1 YEAR	8-Pedestrian/Vehicular hazard	
Limited Inspection:	NO						
Protection System:	None						
Units of Measure:	m.						
Qty. in Excellent Condition:	0	Description		Description		Description	
Qty. in Good Condition:	35.70			Remove graffiti.		Railing not code compliant.	
Qty. in Fair Condition:	0						
Qty. in Poor Condition:	2.30						
Total Quantity:	38.00						
		Comments				Element Specifications	
		Poor: Damage on northwest barrier end (0.7 m). Dent on northeast barrier (0.3 m). Post in northeast quadrant dented and rotated (0.1 m). Southwest barrier leaning outward (1.2 m) Good: Lightvehicular abrasion. Graffiti on all approach barriers. Ends do not meet current standards.				Location:	Along sides of approaches
						Type:	SBGR on Steel Posts
						Material:	Steel
						Length:	9.50 m.
						Width:	m.
						Height:	0.85 m.
						Count:	4.00
Total Qty.:	38.00 m.						

Element Group:	Approaches	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Wearing Surface	Type	Timing	Type	Timing		
Environment:	SEVERE			12-Bridge Surface Repair	2 YEARS	9-Rough riding surface	
Limited Inspection:	NO						
Protection System:	None						
Units of Measure:	Sq.m.	Description		Description		Description	
Qty. in Excellent Condition:	0			Remediate elevation difference.		Elevation difference between approach and end dam causing rough riding surface.	
Qty. in Good Condition:	53.88						
Qty. in Fair Condition:	0						
Qty. in Poor Condition:	0						
Total Quantity:	53.88						
		Comments				Element Specifications	
		Good: Light wheel track rutting. North approach settling causing elevation difference of up to 30 mm between approach and end dam.				Location:	Approaches
						Type:	Gravel Wearing Surface
						Material:	Gravel
						Length:	6.00 m.
						Width:	4.49 m.
						Height:	m.
						Count:	2.00
Total Qty.:	53.88 Sq.m.						

Element Group:	Barriers	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Railing Systems	Type	Timing	Type	Timing	
Environment:	SEVERE					
Limited Inspection:	NO					
Protection System:	Galvanizing					
Units of Measure:	m.					
Qty. in Excellent Condition:	0	Description		Description		Description
Qty. in Good Condition:	28.70					
Qty. in Fair Condition:	0					
Qty. in Poor Condition:	0.5					
Total Quantity:	29.20					

Element Group:	Barriers	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Posts	Type	Timing	Type	Timing	
Environment:	SEVERE					
Limited Inspection:	NO					
Protection System:	None					
Units of Measure:	Ea.					
Qty. in Excellent Condition:	0	Description	Description			Description
Qty. in Good Condition:	12					
Qty. in Fair Condition:	6					
Qty. in Poor Condition:	2					
Total Quantity:	20.00					

	Comments		Element Specifications	
	Poor: Severe splinters/damage (2 ea.). Fair: Medium splits, checks and shakes (6 ea.). Good: Light splits, checks, shakes, weathering and rot.		Location:	Along sides of structure
			Type:	Timber Post
			Material:	Wood
			Length:	m.
			Width:	m.
			Height:	m.
			Count:	20.00
Total Qty.:	20.00 Ea.			

Element Group:	Beams and Main Longitudinal Elements	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Diaphragms (Steel)	Type	Timing	Type	Timing	
Environment:	BENIGN					
Limited Inspection:	YES					
Protection System:	Galvanizing					
Units of Measure:	Ea.					
Qty. in Excellent Condition:	0	Description	Description			Description
Qty. in Good Condition:	8.00					
Qty. in Fair Condition:	0					
Qty. in Poor Condition:	0					
Total Quantity:	8.00					

	Comments		Element Specifications	
	No significant defects observed. Limited inspection due to structure configuration.		Location:	End
			Type:	
			Material:	Steel
			Length:	0.51 m.
			Width:	m.
			Height:	m.
			Count:	8.00
Total Qty.:	8.00 Ea.			

Element Group:	Beams and Main Longitudinal Elements	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Diaphragms (Steel)	Type	Timing	Type	Timing	
Environment:	BENIGN					
Limited Inspection:	YES					
Protection System:	Galvanizing					
Units of Measure:	Ea.					
Qty. in Excellent Condition:	0	Description	Description			Description
Qty. in Good Condition:	4.00					
Qty. in Fair Condition:	0					
Qty. in Poor Condition:	0					
Total Quantity:	4.00					

	Comments		Element Specifications	
	No significant defects observed. Limited inspection due to high water level.		Location:	Intermediate
			Type:	
			Material:	Steel
			Length:	0.51 m.
			Width:	m.
			Height:	m.
			Count:	4.00
Total Qty.:	4.00 Ea.			

Element Group:	Decks	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Soffit – Thin Slab	Type	Timing	Type	Timing	
Environment:	MODERATE	REHAB	1-5 YEARS			
Limited Inspection:	YES					
Protection System:	None					
Units of Measure:	Sq.m.					
Qty. in Excellent Condition:	0					
Qty. in Good Condition:	2.64	Description		Description		Description
Qty. in Fair Condition:	1.5	Replace deteriorated timber planks.				
Qty. in Poor Condition:	1.5					
Total Quantity:	5.64					
		Comments			Element Specifications	
		Poor: Suspected severe rot at south end (1.5 sq.m.). Fair: Area associated with poor (1.5 sq.m.). Good: Light weathering. Suspected light rot.			Location:	End
					Type:	
					Material:	Wood
					Length:	1.00 m.
					Width:	2.82 m.
					Height:	m.
					Count:	2.00
					Total Qty.:	5.64 Sq.m.

Element Group:	Decks	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Soffit – Thin Slab	Type	Timing	Type	Timing	
Environment:	MODERATE					
Limited Inspection:	YES					
Protection System:	None					
Units of Measure:	Sq.m.					
Qty. in Excellent Condition:	0					
Qty. in Good Condition:	11.68	Description		Description		Description
Qty. in Fair Condition:	0					
Qty. in Poor Condition:	0					
Total Quantity:	11.68					
		Comments			Element Specifications	
		Good: Light weathering. Suspected localized light rot.			Location:	Exterior
					Type:	
					Material:	Wood
					Length:	14.60 m.
					Width:	0.40 m.
					Height:	m.
					Count:	2.00
					Total Qty.:	11.68 Sq.m.

Element Group:	Decks	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies
Element Name:	Soffit – Thin Slab	Type	Timing	Type	Timing	
Environment:	BENIGN					
Limited Inspection:	YES					
Protection System:	None					
Units of Measure:	Sq.m.					
Qty. in Excellent Condition:	0					
Qty. in Good Condition:	28.49	Description		Description		Description
Qty. in Fair Condition:	1					
Qty. in Poor Condition:	0					
Total Quantity:	29.49					
		Comments			Element Specifications	
		Fair: Medium weathering (1.0 sq.m.). Good: Light weathering. Suspected localized light rot.			Location:	Interior
					Type:	
					Material:	Wood
					Length:	14.60 m.
					Width:	2.02 m.
					Height:	m.
					Count:	1.00
					Total Qty.:	29.49 Sq.m.

Element Group:	Embankments and Streams	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Embankments	Type	Timing	Type	Timing		
Environment:	BENIGN			13-Erosion Control at Bridges	1 YEAR		
Limited Inspection:	NO						
Protection System:	Vegetation						
Units of Measure:	Ea.	Description		Description		Description	
Qty. in Excellent Condition:	0			Remove fallen tree and replace lost embankment fill. Consider adding retaining walls to prevent loss of material.		Evidence of instability.	
Qty. in Good Condition:	0						
Qty. in Fair Condition:	0						
Qty. in Poor Condition:	4.00						
Total Quantity:	4.00						
		Comments				Element Specifications	
		Poor: Severe erosion and instability indicated by shifted stones at all four quadrants (4 ea.). Embankments well vegetated. Very steep along wingwalls. Wild parsnip observed. Fallen tree on northwest embankment.				Location:	All four quadrants
						Type:	Native
						Material:	Retained Soil
						Length:	m.
						Width:	m.
						Height:	m.
						Count:	4.00
						Total Qty.:	4.00 Ea.

Element Group:	Embankments and Streams	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies		
Element Name:	Streams and Waterways	Type	Timing	Type	Timing			
Environment:	BENIGN							
Limited Inspection:	NO							
Protection System:	None							
Units of Measure:	All	Description		Description		Description		
Qty. in Excellent Condition:	0							
Qty. in Good Condition:	1.00							
Qty. in Fair Condition:	0							
Qty. in Poor Condition:	0							
Total Quantity:	1.00							
Flow from west to east. Moderate volume flow.				Comments			Element Specifications	
				Location:		Beneath structure		
				Type:				
				Material:				
				Length:		m.		
				Width:		m.		
				Height:		m.		
				Count:		1.00		
				Total Qty.:		1.00 All		

Element Group:	Joints	Recommended Work		Maintenance Needs		Suspected Performance Deficiencies	
Element Name:	Concrete End Dams	Type	Timing	Type	Timing		
Environment:	SEVERE			2-Bridge Cleaning	1 YEAR		
Limited Inspection:	NO						
Protection System:	None						
Units of Measure:	Sq.m			Description		Description	
Qty. in Excellent Condition:	0			Remove graffiti.			
Qty. in Good Condition:	2.12						
Qty. in Fair Condition:	0.28						
Qty. in Poor Condition:	0.08						
Total Quantity:	2.48						
		Comments				Element Specifications	
		Poor: Spalls on north end dam (0.08 sq.m.). Fair: Abrasions on north end dam (0.09 sq.m.) and south end dam (0.11 sq.m.). Area associated with poor (0.08 sq.m.). Good: Hairline transverse cracks. Graffiti on north end dam.				Location:	North and south expansion joints
						Type:	End Dam
						Material:	Concrete (Cast-in-Place)
						Length:	4.42 m.
						Width:	0.28 m.
						Height:	m.
						Count:	2.00
Total Qty.:	2.48 Sq.m						

Element Group:	Foundations	Recommended Work	Maintenance Needs	Suspected Performance Deficiencies
Element Name:	Foundation (Below Ground Level)	Type	Type	
Environment:	BENIGN	Timing	Timing	
Limited Inspection:	YES			
Protection System:	None			
Units of Measure:	N/A			
Qty. in Excellent Condition:		Description	Description	Description
Qty. in Good Condition:				
Qty. in Fair Condition:				
Qty. in Poor Condition:				
Total Quantity:				

Comments	Element Specifications
Not visible for inspection and no evidence of instability.	Location: Beneath structure
	Type: Concrete Strip Footing
	Material: Concrete (Cast-in-Place)
	Length: m.
	Width: m.
	Height: m.
	Count:
Total Qty.:	N/A

Element Group:	Sidewalks and Curbs	Recommended Work	Maintenance Needs	Suspected Performance Deficiencies
Element Name:	Curbs	Type	Type	
Environment:	SEVERE	Timing	Timing	
Limited Inspection:	NO			
Protection System:	None			
Units of Measure:	Sq.m.			
Qty. in Excellent Condition:	0	Description	Description	Description
Qty. in Good Condition:	10.38			
Qty. in Fair Condition:	5.21			
Qty. in Poor Condition:	3.61			
Total Quantity:	19.20			

Comments	Element Specifications
Poor: Severe splits and damage on west curb (0.03 sq.m.) and east curb (0.18 sq.m.). Severe damage and missing section at east (2.1 sq.m.). Severe damage at northwest end (1.3 sq.m.). Fair: Medium splits, checks, shakes and weathering (1.6 sq.m.). Area associated with poor (3.61 sq.m.). Good: Light splits, checksand shakes. Light weathering.	Location: East and west sides of structure
	Type: Timber Curb
	Material: Wood
	Length: 17.45 m.
	Width: 0.15 m.
	Height: 0.20 m.
	Count: 2.00
Total Qty.:	19.20 Sq.m.

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 1 Structure from North approach



Photo 2 Structure from South approach

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 3 North approach from center of structure



Photo 4 South approach from center of structure

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 5 East elevation



Photo 6 West elevation

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 7 Collision damage at northwest railing system



Photo 8 Depression at north approach wearing surface

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 9 Severe depression at south end of deck



Photo 10 Typical view of deck top

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 11 Severe weathering and rot on timber at west curb



Photo 12 Severe weathering and section loss on timber at east curb

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 13 Typical view of north abutment wall



Photo 14 Typical view of south abutment wall

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 15 Typical view of deck underside



Photo 16 Narrow cracks with efflorescence at northwest wingwall

MUNICIPAL STRUCTURE INSPECTION FORM

BRIDGE

SITE PHOTOGRAPHS

Site No.: 44



Photo 17 Spalls at top part of abutment wall



Photo 18 Leaning rock slope protection at southeast embankment

Township of North Glengarry

Council Correspondence index

Item No.	Date	Municipality/Or Subject	
CA1	Aug 4	Mun South Huron	RES: Support Heads and Beds Payment -in-lieu of Taxes Program
CA2	Aug 4	Village Merrick Woford	Resolution of Support - Sustainable Provincial Fire Services Funding
CA3	Aug 4	Twp of Brudnell, Lyndoch, Raglan	Resolution: of Support for Sustainable Funding for Public Health Units
CA4	Aug 4	Twp of Brudnell, Lyndoch, Raglan	RES: Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens
CA5	Aug 4	Twp of Brudnell, Lyndoch, Raglan	Resolution: Bill 97, Plan to Protect Ontario Act (Budget Measures), 2028-Schedule 7
CA6	Aug 7	United Counties of SDG	Support Resolution - Resolution - OCIF Funding
CA7	Aug 11	Mun of North Perth	Support for the Town of Whitby – Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions
CA8	Aug 13	EOWC	News Release: The EOWC Calls for Respect During Municipal Elections on ALTO Project
CA9	Aug 13	United Counties of Leeds and Grenville	Resolution Supporting MFOA's Request to Make Permanent the Doubling of OCIF Funding

CA10	Aug 14	Mun of St Charles	Support Resolution: Brudenell, Lyndoch and Raglan - Request for Provincial Legislation Amendments, Health and Safety Concerns
CA11	Aug 14	TWP of Amour	Resolution - Sustainable Provincial Funding for Ontario Public Libraries

CA01



CORPORATION OF THE MUNICIPALITY OF SOUTH HURON

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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: edermott-simpson@pentanguishene.ca

Town of Penetanguishene

10 Robert St W

PO Box 5009

Penetanguishene ON L9M 2G2

Re: Heads and Beds Payment-in-lieu of Taxes Program – Municipal Collaboration Opportunity

Please be advised that South Huron Council passed the following resolution at their July 13, 2026, Regular Council Meeting:

301-2026

Moved By: Wendy McLeod-Haggitt

Seconded by: Jim Dietrich

That South Huron Council support the June 24, 2026 Correspondence of the Town of Penetanguishene resolution regarding Heads and Beds in-lieu of taxes; and

That staff participate in the joint discussion; and

That this supporting resolution be circulated to all Ontario Municipalities.

Result: Carried

Please find attached the originating correspondence for your reference.

Respectfully,

Sue Johnson, Administrative Assistant

Municipality of South Huron

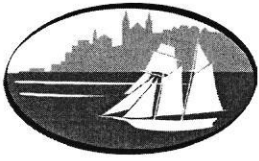
sjohnson@southhuron.ca

519-235-0310 x. 225

Encl.

cc:

all municipalities in Ontario



June 24, 2026

To: Ontario municipalities affected by the Heads and Beds Payment-in-Lieu of Taxes Program

RE: Heads and Beds Payment-in-Lieu of Taxes Program – Municipal Collaboration Opportunity

On behalf of the Town of Penetanguishene, I am writing to share the enclosed Council resolution regarding the Heads and Beds Payment-in-Lieu of Taxes (PILT) program and to invite your municipality to participate in a collective discussion on this matter.

The Heads and Beds PILT program, originally established in 1970 and last updated in 1987, to \$75 per head/bed for provincially owned institutional facilities. As you may be aware, this rate has remained unchanged for nearly four decades and has not kept pace with inflation, municipal service responsibilities, or other Provincial PILT programs.

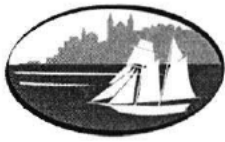
As a result, municipalities hosting these facilities continue to experience growing financial pressures, as the funding received does not reflect the true cost of providing essential municipal services.

The Town of Penetanguishene has made continuous efforts over several years to seek a fair and reasonable resolution to this matter, including multiple delegations with the Ministry of Finance. Despite these efforts, the current system remains, in our view, both outdated and inequitable.

We recognize that Penetanguishene is not alone in facing these challenges. Other municipalities across Ontario may be experiencing similar financial impacts as a result of this outdated program. As part of our ongoing advocacy efforts, we are reaching out to municipalities that receive Heads and Beds PILT funding to gauge interest in participating in a collective discussion. The intent is to determine whether there is a shared municipal interest in pursuing a collaborative advocacy approach with the Provincial Government to seek a complete review of the program and a fair and equitable solution.

If your municipality is interested in taking part in a joint discussion, or if you wish to share your experience on this issue, we welcome the opportunity to connect. Please confirm your municipalities interest by emailing our Executive Assistant, Emily Dermott-Simpson at edermott-simpson@penetanguishene.ca.

Thank you for your time and consideration. We appreciate your leadership and look forward to hearing from you.



Sincerely,

THE CORPORATION OF THE TOWN OF PENETANGUISHENE



Doug Rawson, Mayor
Town of Penetanguishene





COUNCIL RESOLUTION FORM

Date: May 5, 2026 **Disposition:** CARRIED

Moved by: Deputy Mayor D. La Rose **Item No.:** 10 vi.
Seconded by: Councillor G. Vadeboncoeur

Description: Resolution – Heads and Beds In-Lieu of Taxes

RESOLUTION:

WHEREAS the Heads and Beds Payment-in-Lieu of Taxes program was established in 1970 at a fixed rate of \$25 per full-time university student, increased to \$50 in 1973 when hospitals and provincial correctional facilities were included, and last increased in 1987 to \$75 per head/bed; and

WHEREAS the fixed rate has remained unchanged for nearly four decades and has not kept pace with inflation, which would place the rate at approximately \$180 today; and

WHEREAS the Heads and Beds Payment-in-Lieu of Taxes has also not kept pace with provincially mandated municipal service responsibilities or other Provincial payment-in-lieu programs that are based on property assessment and municipal tax rates; and

WHEREAS the Town of Penetanguishene has formally requested regulatory amendments through multiple delegations with the Ministry of Finance, seeking a fair and reasonable resolution to the current situation, which the Town considers to be unfair and unreasonable; and

WHEREAS the Town is of the opinion that a complete and thorough review of the Heads and Beds Payment-in-Lieu of Taxes program is necessary to ensure municipalities and

Recorded Vote Requested by:

.....		
	Yea	Nay
S. Marchand		
B. Waters		
G. Vadeboncoeur		
D. La Rose		
B. Desroches		
D. Leroux		
D. Rawson		

MAYOR

Declaration of Pecuniary Interest:

.....
Disclosed his/her/their interest(s), vacated he/her/their seat(s) abstained from discussion and did not vote.



local taxpayers are treated fairly and equitably in relation to the costs associated with provincially owned facilities;

NOW THEREFORE BE IT RESOLVED that the Council of the Town of Penetanguishene direct staff to circulate this resolution to affected municipalities across the Province of Ontario to gauge interest in participating in a collective lobbying initiative regarding the Heads and Beds Payment-in-Lieu of Taxes;

AND BE IT FURTHER RESOLVED that the purpose of this outreach is to determine whether there is shared municipal interest in pursuing collaborative advocacy with the Provincial Government to seek a fair and equitable approach to the Heads and Beds Payment-in-Lieu of Taxes program.

Recorded Vote Requested by:		
.....		
	Yea	Nay
S. Marchand		
B. Waters		
G. Vadeboncoeur		
D. La Rose		
B. Desroches		
D. Leroux		
D. Rawson		



MAYOR

Declaration of Pecuniary Interest:

.....
Disclosed his/her/their interest(s), vacated
he/her/their seat(s) abstained from
discussion and did not vote.



Village of Merrickville Wolford

317 Brock Street W PO Box 340
Merrickville, ON K0G 1N0
T: 613-269-4791
W: Merrickville-wolford.ca

August 4, 2026

Re: Resolution of Support - Sustainable Provincial Fire Services Funding

Please be advised that the Council of the Corporation of the Village of Merrickville-Wolford, at its Regular Meeting on July 27, 2026, passed the following motion regarding the Resolution of Support - Sustainable Provincial Fire Services Funding:

Resolution #: R-17-07-27-26

Moved by: Councillor Maitland

Seconded by: Councillor Ireland

THAT the Council of the Corporation of the Village of Merrickville-Wolford receive for information the resolutions from the Township of Terrace Bay and the Town of Smiths Falls regarding the request for sustainable provincial grant funding for fire services;

AND FURTHER THAT Council does hereby endorse and support the request as presented and directs staff to circulate the resolution of support to the identified parties within the resolutions.

Carried.

If you have any questions regarding the above resolution, please do not hesitate to contact me by email at clerk@merrickville-wolford.ca.

■■■■

Julia McCaugherty-Jansman
Clerk



The Corporation of the Township of Terrace Bay

P.O. Box 40, 1 Selkirk Avenue, Terrace Bay, ON, P0T 2W0
Phone: (807) 825-3315 Fax: (807) 825-9576

June 17, 2026

Premier Doug Ford
premier@ontario.ca

Dear Mr. Ford,

At the Township of Terrace Bay's Regular Council Meeting held Monday June 15, 2026, the following resolution of support was passed:

RE: Resolution of Support – Sustainable Provincial Grant Funding For Fire Service

Resolution: CR142–2026

Moved by: Councillor Webb

Seconded by: Councillor Dube

WHEREAS Municipal fire services in Ontario operate under legislative authority established by the province through statutes, regulations, codes and prescribed standards governing training, equipment, certification, inspection, and operation requirements.

AND WHEREAS municipalities are responsible for implementing and maintaining compliance with these provincially mandated requirements primarily through local property taxation;

AND WHEREAS current provincial fire service grant programs are available to both full-time and volunteer fire departments across Ontario and are distributed through competitive application processes that may not fully reflect the differing financial and administrative capacities of urban and rural municipalities, highlighting the need for a more balanced approach to funding that supports all fire services equitably;

AND WHEREAS volunteer firefighters represent approximately 70-75% of firefighters in Ontario protecting the majority of communities across the province and, particularly in rural areas, are frequently the first emergency responders to arrive on scene ahead of other emergency services;

AND WHEREAS other provincially regulated emergency services, including policing and paramedic services, receive stable and predictable provincial funding contributions or cost-sharing arrangements;



The Corporation of the Township of Terrace Bay

P.O. Box 40, 1 Selkirk Avenue, Terrace Bay, ON, P0T 2W0
Phone: (807) 825-3315 Fax: (807) 825-9576

AND WHEREAS the absence of a comparable and stable funding model for fire services creates a structural imbalance between provincial regulatory authority and municipal financial responsibility;

AND WHEREAS reliance on competitive funding creates budget uncertainty, limits long-term financial planning, and may not reflect the actual operational needs of fire services, contributing to instability, reduced preparedness and the reduction of services within a critical emergency response sector;

AND WHEREAS stable and predictable funding is essential to maintain emergency preparedness, firefighter safety, service sustainability, and equitable protection for residents regardless of municipal size or tax base;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Terrace Bay respectfully calls upon the Province of Ontario to transition the current practice of competitive provincial fire service grant programs into a permanent, stable, and predictable non-competitive provincial funding program that supports municipalities in meeting provincially legislated fire protection requirements;

AND FURTHER THAT this funding be structured to provide equitable and predictable annual support for operational readiness and training costs associated with volunteer, composite and full-time fire departments across Ontario;

AND FURTHER THAT the annual value of this funding be reviewed and adjusted to more appropriately reflect the level of provincial funding support currently provided to other provincially regulated emergency services, including policing and paramedic services;

AND FURTHER THAT this resolution be circulated for endorsement to:

- All municipalities
- Ontario Association of Fire Chiefs
- Ontario Professional Fire Fighters Association
- Ontario Volunteer Fire Fighter Association
- Association of Municipalities of Ontario
- Rural Ontario Municipal Association

AND FURTHER THAT, upon endorsement, this resolution be submitted to:

- Lise Vaugeois, MPP Thunder Bay Superior North
- The Honourable Michael Kerzner, Minister of the Solicitor General
- The Honourable Kinga Surma, Minister of Infrastructure
- The Honourable Rob Flack, Minister of Municipal Affairs and Housing
- The Honourable Doug Ford, Premier of Ontario



The Corporation of the Township of Terrace Bay

P.O. Box 40, 1 Selkirk Avenue, Terrace Bay, ON, P0T 2W0
Phone: (807) 825-3315 Fax: (807) 825-9576

Sincerely,



J. Hall
Chief Administrative Officer/Clerk

CC:

MPP Thunder Bay Superior North, Lise Vaugeois – lvaugeois-co@ndp.on.ca

Minister of the Solicitor General – Michael.kerzner@pc.ola.org

Minister of Infrastructure – kinga.surma@pc.ola.org

Minister of Municipal Affairs and Housing – rob.flack@pc.ola.org

AMO – resolutions@amo.on.ca

NOMA – admin@noma.on.ca

ROMA – roma@roma.on.ca

OAFC – info@oafc.on.ca

OPFFA – admin@ontariofirefighters.org

OVFFA – president@ffao.on.ca

All Northern Ontario Municipalities



SMITHS FALLS

RISE AT THE FALLS

June 17th, 2026

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

Re: Support for Sustainable Provincial Grant Funding for Fire Services in Ontario

Please be advised that the Council of the Corporation of the Town of Smiths Falls passed the following resolution at their June 15th, 2026 Council meeting:

The Council of the Town of Smiths Falls respectfully calls upon the Province of Ontario to transition the current practice of competitive provincial fire service grant programs into a permanent, stable, and predictable non-competitive provincial funding program that supports municipalities in meeting provincially legislated fire protection requirements;

AND FURTHER THAT this funding be structured to provide equitable and predictable annual support for operational readiness and training costs associated with volunteer, composite and full-time fire departments across Ontario;

AND FURTHER THAT the annual value of this funding be reviewed and adjusted to more appropriately reflect the level of provincial funding support currently provided to other provincially regulated emergency services, including policing and paramedic services;

AND FURTHER THAT this resolution be circulated to:

- *Ontario Association of Fire Chiefs*
- *Ontario Professional Fire Fighters Association*
- *Ontario Volunteer Fire Fighters Association*
- *Association of Municipalities of Ontario*
- *Rural Ontario Municipal Association*
- *Scott Reid, M.P. Lanark-Frontenac*
- *John Jordan, M.P.P. Lanark-Frontenac-Kingston*
- *Minister of the Solicitor General*



SMITHS FALLS

RISE AT THE FALLS

- *Minister of Infrastructure*
- *Minister of Municipal Affairs and Housing*
- *All Ontario Municipalities*

Please do not hesitate to contact me with any questions and/or concerns.

Yours truly,



Kerry Costello
Town Clerk

cc: Ontario Association of Fire Chiefs
Ontario Professional Fire Fighters Association
Ontario Volunteer Fire Fighters Association
Association of Municipalities of Ontario
Rural Ontario Municipal Association
Scott Reid, M.P. Lanark-Frontenac
John Jordan, M.P.P. Lanark-Frontenac-Kingston
Minister of the Solicitor General
Minister of Infrastructure
Minister of Municipal Affairs and Housing
All Ontario Municipalities



**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

August 5, 2026

RE: Support for Sustainable Funding for Public Health Units

Please be advised that at the Regular Council Meeting on August 5th, 2026, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan passed the following resolution, supporting the resolution from Prince Edward County.

Resolution No: 2026-08-05-04

Moved by: Councillor Quade

Seconded by: Councillor Banks

"Be It resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the Prince Edward County's resolution regarding Sustainable Funding for Public Health Units.

And further that this resolution be forwarded to the Federation of Canadian Municipalities, the Association of Municipalities of Ontario, Rural Ontario Municipal Association, the Eastern Ontario Wardens' Caucus, and all municipalities in Ontario."

Carried.

Sincerely,


Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan

May 29, 2026

Please be advised that during the regular Council meeting of May 26, 2026 the following resolution seeking support for sustainable funding for Public Health Units was carried.

RESOLUTION NO. 2026-244

DATE: May 26, 2026

MOVED BY: Councillor Roberts

SECONDED BY: Councillor Nleman

WHEREAS Ontario public health units and agencies provide a vital service to Ontarians that keeps people healthy, out of hospitals and out of the acute care system;

WHEREAS rural-urban equity in Ontario's public healthcare delivery is essential for a thriving provincial economy that keeps people at work and contributing;

WHEREAS Ontario's public health units & agencies sector has received a mere 1% in its annual budget increase from Queen's Park since 2018, a sum significantly below inflation and real-world cost increases;

WHEREAS public health faces steadily increasing demands, such as a 231% increase in respiratory outbreaks supported in Ontario's long-term care homes, hospitals, and retirement homes since 2018, as well as a 637% increase in Infection Prevention & Control complaints follow-ups;

WHEREAS according to the Association of Municipalities of Ontario (AMO), municipalities across Ontario spend close to \$4 billion on health despite receiving less than \$2 billion in provincial grants, and Canada's Constitution Act 1867 clearly asserts provincial responsibility for health;

WHEREAS Ontario consistently ranks at the bottom for provincial health spending per capita, at \$876 below the average of other provinces using 2022-2023 data;

WHEREAS 60% of Ontario's hospitals are overwhelmed and in dire operating deficits, yet the Canadian Public Health Association asserts that investment in Ontario public health's preventative and health promotion initiatives delivers a 4:1 return on investment, for example, for every dollar spent on upstream public health vaccine immunization of children, \$16 in downstream hospital and primary health care costs are saved;

WHEREAS municipalities are being asked to shoulder an escalating percentage of public health unit costs while also asked to solve complex social determinates of health such as rural homelessness and food Insecurity but with limited revenue tools;

WHEREAS the province and federal governments continue to collect significant revenue from local/municipal property transactions through the Land Transfer Tax and Goods & Services Tax;

NOW THEREFORE BE IT RESOLVED THAT The Council of the Corporation of the County of Prince Edward requests:

1. **THAT** the Provincial Government redistribute a portion of the Land Transfer Tax to municipalities to address public health funding gaps and the rising % share of municipal contributions to public health units;
2. **THAT** when the province announces its new Ontario Public Health Standards, it also commits to minimum annual funding increases tied to Ontario's consumer price inflation, currently holding at 2.4%;
3. **THAT** this resolution be forwarded to Prime Minister Mark Carney, Premier Doug Ford, the Ontario Minister of Finance, the Minister of Municipal Affairs and Housing, Bay of Quinte Member of Parliament, Chris Malette, and Member of Provincial Parliament, Tyler Ailsop; and
4. **THAT** this resolution be forwarded to all 444 Municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) Rural Ontario Municipal Association (ROMA) and the Eastern Ontario Wardens' Caucus (EOWC) for their endorsement and advocacy.

Yours truly,



Catalina Blumenberg, CLERK

cc: Mayor Steve Ferguson, Councillor Roberts, Councillor Nieman



**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

August 5, 2026

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

RE: Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens

Please be advised that at the Regular Council Meeting on August 5th, 2026, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan passed the following resolution, supporting the resolution from the Town of Halton Hills.

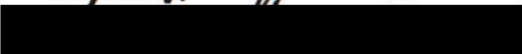
Resolution No: 2026-08-05-06
Moved by: Councillor Banks
Seconded by: Councillor Keller

"Be It resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the Town of Halton Hills resolution regarding Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens.

And further that this resolution be forwarded to the Premier of Ontario, the Ontario Minister of Natural Resources, the Ontario Minister of Agriculture, Food and Agribusiness, the Ontario Minister of Municipal Affairs and Housing, the Ontario Minister of the Environment, Conservation and Parks, the federal Minister of Environment and Climate Change, the federal Minister of Agriculture and Agri-Food, Renfrew Nipissing Pembroke MPP and MP, the County of Renfrew, AMO, ROMA, FCM, the Ontario Invasive Plant Council, Landscape Ontario, the Canadian Nursery Landscape Association, and all municipalities in Ontario."

Carried.

Sincerely,


Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan



TOWN OF
HALTON HILLS
Working Together Working for You!

1 Halton Hills Drive, Halton Hills, L7G 5G2
905-873-2600 | 1-877-712-2205
haltonhills.ca

June 5, 2026

Honourable Doug Ford, Premier of Ontario
Via Email

Re: Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens

Please be advised that Council of the Town of Halton Hills at its meeting of Monday June 1, 2026, adopted Resolution No. 2026-0107 regarding Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens.

Attached for your information is a copy of Resolution No. 2026-0107.

Respectfully,

[Redacted Signature]
Melissa Lawr, AMP, Dipl.M.A.
Deputy Clerk – Legislation

cc. Ontario Minister of Natural Resources
Ontario Minister of Agriculture, Food and Agribusiness
Ontario Minister of Municipal Affairs and Housing
Ontario Minister of the Environment, Conservation and Parks
Federal Minister of Environment and Climate Change
Federal Minister of Agriculture and Agri-Food
Halton area MPs and MPPs
Region of Halton
HRFA
OFA
Conservation Halton
Credit Valley Conservation
Grand River Conservation Authority
AMO
ROMA
FCM
Ontario Invasive Plant Council
Landscape Ontario
Canadian Nursery Landscape Association
All Ontario municipalities



**THE CORPORATION
OF
THE TOWN OF HALTON HILLS**

Resolution No.: 2026-0107

Title: Modernizing Ontario's Invasive Plants Rules to Protect Taxpayers, Municipal Lands, Agriculture, Natural Heritage and Local Gardens

Date: June 1, 2026

Moved by: Councillor J. Brass

Seconded by: Councillor C. Garneau

Item No. 12.3

WHEREAS invasive plants, shrubs, vines, groundcovers, ornamental species, seeds and nursery stock can cause significant damage to municipal infrastructure, roadsides, stormwater systems, parks, trails, natural heritage areas, agricultural lands, woodlots, shorelines, private property and local biodiversity;

AND WHEREAS Ontario municipalities and conservation authorities are estimated to spend approximately \$50.8 million annually managing invasive species, and the average annual cost per Ontario municipality has been estimated at \$218,148, with approximately 80% of expenditures directed toward control and management rather than prevention; (Invasive Species Centre)

AND WHEREAS these costs are ultimately borne by local taxpayers, conservation authorities, property owners, farmers, volunteers and community groups who are often left to manage invasive species after they have already been introduced, sold, planted, escaped cultivation and spread;

AND WHEREAS the Province of Ontario, through the Invasive Species Act, 2015, which allows species to be listed as prohibited or restricted, and which can make it illegal to import, possess, transport, propagate, buy, sell, lease or trade listed invasive species; (Invasive Species Centre)

AND WHEREAS the concern is not with plants that are already clearly prohibited or restricted, but with invasive species and seeds and nursery stock that may

continue to be sold or distributed before modernized provincial rules, public guidance and retail practices have fully caught up with current science and local experience;

AND WHEREAS garden centres, nurseries, landscape suppliers, seed distributors, online retailers, landscapers and residents all have an important role to play in preventing the spread of invasive plants before they become a costly municipal and environmental problem;

AND WHEREAS the Ontario Invasive Plant Council's Grow Me Instead program promotes native and non-invasive alternatives for healthy, diverse and wildlife-friendly gardens, and its updated Southern Ontario guide includes additional invasive plants and alternatives to help residents, gardeners and landscapers make better choices; (Ontario Invasive Plant Council)

AND WHEREAS recent local reporting in Halton Hills has highlighted the importance of choosing native alternatives to invasive garden plants, including through Grow Native Halton and the Ontario Invasive Plant Council's Grow Me Instead resources;

AND WHEREAS the continued sale and distribution of invasive ornamental plants undermine the work of municipalities, conservation authorities, environmental organizations, horticultural societies, local volunteers and residents who are investing time and taxpayer dollars to remove and manage these same species;

AND WHEREAS prevention at the point of sale is more cost-effective, more practical and more respectful of taxpayers than asking municipalities and property owners to pay for removal after invasive species have spread across property lines and municipal boundaries;

AND WHEREAS invasive plants do not recognize municipal boundaries, and effective prevention requires coordinated action by the Province of Ontario, the Government of Canada, municipalities, conservation authorities, Indigenous communities, agricultural organizations, the nursery and landscape sector, retailers, landowners and residents;

NOW THEREFORE BE IT RESOLVED THAT Council for the Town of Halton Hills respectfully request that the Province of Ontario, in consultation with municipalities, AMO, ROMA, conservation authorities, the Ontario Invasive Plant Council, Indigenous communities, agricultural organizations, environmental organizations, horticultural societies, the nursery and landscape sector, garden centres and other relevant stakeholders, undertake a review and modernization of Ontario's Invasive plant regulatory framework;

AND FURTHER THAT this review include consideration of expanding and regularly updating the list of prohibited and restricted invasive plant species, including invasive plants, shrubs, vines, groundcovers, ornamental species,

seeds and nursery stock that pose a risk to Ontario's natural heritage, agriculture, municipal infrastructure, parks, trails, roadsides, stormwater systems and private property;

AND FURTHER THAT the Province of Ontario be requested to prohibit the sale, distribution, propagation and trade of listed invasive plant species through garden centres, nurseries, landscaping suppliers, online retailers, seed distributors and other commercial pathways;

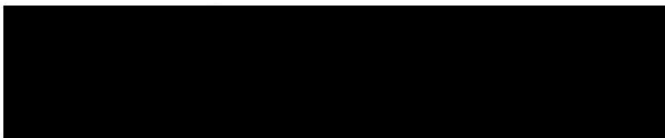
AND FURTHER THAT the Province of Ontario be requested to develop clear labelling, public education and retailer guidance requirements so that residents, gardeners, landscapers and retailers can easily identify invasive species and choose native or non-invasive alternatives;

AND FURTHER THAT the Province of Ontario be requested to work with the nursery, garden centre and landscape sectors on a practical transition plan that supports compliance, protects small businesses, promotes native and non-invasive alternatives, and prevents invasive plants from continuing to enter communities through ordinary consumer purchases;

AND FURTHER THAT the Government of Canada be requested to review and strengthen, where appropriate, federal import, border, labelling and online sales rules related to invasive plants, seeds and nursery stock entering Canada, so that provincial prevention efforts are not undermined by interprovincial or international trade;

AND FURTHER THAT the Province of Ontario and Government of Canada be requested to support municipalities, conservation authorities and community partners with stronger prevention tools, updated science-based lists, public education materials and funding programs that prioritize prevention over costly long-term control and removal;

AND FURTHER THAT a copy of this resolution be forwarded to the Premier of Ontario, the Ontario Minister of Natural Resources, the Ontario Minister of Agriculture, Food and Agribusiness, the Ontario Minister of Municipal Affairs and Housing, the Ontario Minister of the Environment, Conservation and Parks, the federal Minister of Environment and Climate Change, the federal Minister of Agriculture and Agri-Food, Halton-area MPs and MPPs, the Region of Halton, HRFA, OFA, Conservation Halton, Credit Valley Conservation, Grand River Conservation Authority, AMO, ROMA, FCM, the Ontario Invasive Plant Council, Landscape Ontario, the Canadian Nursery Landscape Association, and all Ontario municipalities for their consideration and support.



Mayor Ann Lawlor



**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

August 5, 2026

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

RE: Bill 97, Plan to Protect Ontario Act (Budget Measures), 2026 – Schedule 7

Please be advised that at the Regular Council Meeting on August 5th, 2026, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan passed the following resolution, supporting the resolution from the Town of Bruce Mines.

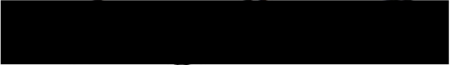
Resolution No: 2026-08-05-05
Moved by: Councillor Keller
Seconded by: Councillor Quade

"Be it resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the Town of Bruce Mines resolution regarding Bill 97, Plan to Protect Ontario Act.

And further that this resolution be forwarded to the Premier of Ontario, the Attorney General of Ontario, Renfrew Nipissing Pembroke MPP, the Association of Municipalities of Ontario, the Federation of Northern Ontario Municipalities, the Information and Privacy Commissioner of Ontario, and all municipalities in Ontario."

Carried.

Sincerely,


Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan



The Corporation of the Town of Bruce Mines

Item 4b

PO Box 220
9126 Hwy. 17 East
Bruce Mines ON P0R 1C0

MAYOR: LORY PATTEN
MUNICIPAL CLERK: JUDY DAVIS

Phone: (705)785-3493
Fax: (705)785-3170
Email: info@brucemines.ca
www.brucemines.ca

May 14, 2026

Sent by email: Doug.fordco@pc.ola.org

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

Dear Honourable Doug Ford,

Re: Bill 97, Plan to Protect Ontario Act (Budget Measures), 2026 – Schedule 7

At its Regular Meeting held on May 4, 2026, the Council of the Town of Bruce Mines reviewed the changes introduced through Schedule 7 of Bill 97, which amends the Freedom of Information and Protection of Privacy Act (FIPPA).

At that meeting, Council adopted a resolution expressing concern regarding these amendments and their impact on transparency and public access to information.

Enclosed is a copy of the resolution supported by Bruce Mines Council.

Sincerely,

Tarra Lapensee
Deputy Clerk
info@brucemines.ca
705-785-3493

cc:

The Honourable Doug Downey, Attorney General of Ontario
The Honourable Bill Rosenberg, Member of Provincial Parliament
Association of Municipalities of Ontario (AMO)
Federation of Northern Ontario Municipalities (FONOM)
Information and Privacy Commissioner of Ontario, Patricia Kosseim
All Ontario Municipalities

WHEREAS THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (FIPPA) RECEIVED ROYAL ASSENT IN 1987, COMING INTO FORCE ON JANUARY 1, 1988; AND

WHEREAS THE MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (MFIPPA) RECEIVED ROYAL ASSENT IN 1990, COMING INTO FORCE ON JANUARY 1, 1991; AND

WHEREAS BOTH ACTS PROVIDE THE PUBLIC WITH A LEGAL RIGHT OF ACCESS TO GOVERNMENT-HELD INFORMATION, REFLECTING THE PRINCIPLE THAT SUCH INFORMATION BELONGS TO THE PUBLIC UNLESS THERE IS A VALID REASON TO WITHHOLD IT; AND

WHEREAS THE INFORMATION AND PRIVACY COMMISSIONER OF ONTARIO HAS REINFORCED THAT ACCESS TO INFORMATION IS "ESSENTIAL TO THE HEALTHY FUNCTIONING OF A DEMOCRATIC SOCIETY" AND TO TRANSPARENT GOVERNANCE; AND

WHEREAS BILL 97 (2026): PLAN TO PROTECT ONTARIO ACT (BUDGET MEASURES) RECEIVED ROYAL ASSENT ON APRIL 24, 2026, INTRODUCING SIGNIFICANT CHANGES TO FREEDOM OF INFORMATION RULES, INCLUDING NEW EXEMPTIONS FOR MINISTERS' OFFICES; AND

WHEREAS RECORDS HELD BY THE PREMIER, CABINET MINISTERS, PARLIAMENTARY ASSISTANTS, AND THEIR OFFICES ARE NO LONGER SUBJECT TO FREEDOM OF INFORMATION REQUESTS AND ARE NO LONGER CONSIDERED FOI-ELIGIBLE RECORDS; AND

WHEREAS COUNCIL IS OF THE OPINION THAT THE PASSAGE OF BILL 97 REPRESENTS A STEP BACKWARD FROM LONG-STANDING PROVINCIAL COMMITMENTS TO OPENNESS, TRANSPARENCY, AND ACCOUNTABILITY;

THEREFORE, BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWN OF BRUCE MINES FORMALLY EXPRESSES ITS CONCERN WITH THE PASSAGE OF BILL 97 (2026) AND FINDS THAT IT CONSTITUTES A REGRESSION FROM ESTABLISHED PRINCIPLES OF TRANSPARENT GOVERNANCE; AND

BE IT FURTHER RESOLVED THAT COUNCIL URGES THE GOVERNMENT OF ONTARIO TO REPEAL THIS PROVISION OF THE LEGISLATION; AND

BE IT FURTHER RESOLVED THAT A COPY OF THIS RESOLUTION BE FORWARDED TO THE PREMIER OF ONTARIO, DOUG FORD; THE ATTORNEY GENERAL OF ONTARIO, DOUG DOWNEY; THE MEMBER OF PROVINCIAL PARLIAMENT, BILL ROSENBERG; THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO (AMO); THE FEDERATION OF NORTHERN ONTARIO MUNICIPALITIES (FONOM); AND THE INFORMATION AND PRIVACY COMMISSIONER OF ONTARIO, PATRICIA KOSSEIM, AND THAT IT BE CIRCULATED TO ALL MUNICIPALITIES IN ONTARIO.



United Counties of
Stormont, Dundas & Glengarry

CA06

RESOLUTION

MOVED BY Councillor Densham

RESOLUTION NO 2026-105

SECONDED BY Councillor Bergeron

DATE July 20, 2026

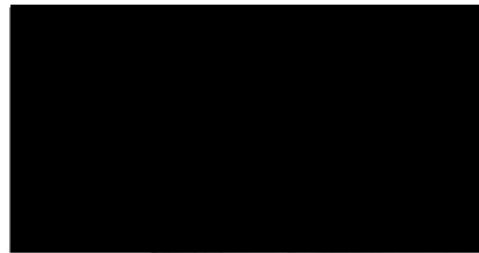
THAT the Council of the United Counties of Stormont, Dundas and Glengarry support the Municipal Finance Officers' Association of Ontario (MFOA) request to the Ministry of Infrastructure that the doubling of the Ontario Community Infrastructure Fund (OCIF) be made permanent beyond 2026; and

THAT a copy of this resolution of support be sent to the Premier of Ontario, the Minister of Infrastructure, the Minister of Municipal Affairs and Housing, the Minister of Finance, MPP Nolan Quinn, MPP Stéphane Sarrazin, and local SDG municipalities.

☒ CARRIED

☐ DEFEATED

☐ DEFERRED



WARDEN



MUNICIPALITY OF

North Perth

www.northperth.ca

CA07

A Community of Character

330 Wallace Ave. N., Listowel, ON N4W 1L3

Phone: 519-291-2950

Toll Free: 888-714-1993

August 10, 2026

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

Re: Support for the Town of Whitby – Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions

Please be advised that the Council of the Municipality of North Perth passed the following resolution at its meeting on July 6, 2026:

THAT: The Council of the Municipality of North Perth supports Consent Agenda Item 7.4 from the Town of Whitby regarding the Review of the Ontario Land Tribunal and Enhancing Deference to Municipal Planning Decisions and that a copy of the support resolution be sent to all relevant parties, including MPP Matthew Rae, Minister of Municipal Affairs and Housing, Perth County Lower Tiers, County of Perth and all Ontario Municipalities.

A copy of the Town of Whitby's resolution is attached for reference.

Please accept this correspondence for your information and consideration.

Regards,


Lindsay Cline
Clerk/Legislative Services Supervisor

Encl.: Town of Whitby Resolution

CC: Town of Whitby
The Honourable Rob Flack, Minister of Municipal Affairs and Housing
Matthew Rae, MPP Perth-Wellington
County of Perth
Town of St. Marys
Township of Perth East
Township of Perth South
Municipality of West Perth
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

Subject:

FW: News Release: The EOWC Calls for Respect During Municipal Elections on ALTO Project



News Release: The EOWC Calls for Respect During Municipal Elections on ALTO Project

Eastern Ontario — August 13, 2026 — During their Board of Directors' Meeting today, the Eastern Ontario Wardens' Caucus (EOWC), representing 103 municipalities, **passed a resolution calling for transparency, meaningful consultation, and respect for municipal democratic processes around the ALTO high speed train project.**

The EOWC is calling on ALTO and the Government of Canada to ensure that discussions affecting municipalities are not conducted during the municipal election period as elections take place on October 26, 2026 and that municipalities have a meaningful opportunity to participate in decisions affecting their communities.

The EOWC is also **calling for the establishment of a Municipal Advisory Table**, bringing together affected municipalities, First Nations, legal experts, AMO, FCM, and ALTO to support ongoing collaboration and address municipal issues throughout the planning, land acquisition, construction, and operation of the project.

The EOWC emphasizes that **any nation-building projects must ensure municipal interests are appropriately represented** throughout the process.

Read the resolution 2026-06:

"That the EOWC Board of Directors defer any decision or meeting related to ALTO or a Confidential Information Sharing Agreement until after October 26 Municipal Election; and

That ALTO and the Government of Canada be formally advised that any discussions regarding the planned ALTO project, a named nation-building project, impacting our municipalities should not be forced or conducted during the municipal election timeframe as this does not represent respect for municipal governments or democratic decision-making; and

That the Eastern Ontario Wardens' Caucus calls upon the Government of Canada and/or ALTO to establish a Municipal Advisory Table for the Alto Project, comprised of representatives from affected municipalities, First Nations, legal experts on the matter, the Association of Municipalities of Ontario (AMO), the Federation of Canadian Municipalities (FCM), and ALTO, to ensure ongoing collaboration, transparency and resolution of municipal issues throughout planning, land acquisition, construction and operation and that any costs related to this Municipal Advisory Table be incurred by the Government of Canada; and

Further That the Association of Municipalities of Ontario (AMO) and the Federation of Canadian Municipalities (FCM) are requested to actively participate in the Municipal Advisory Table and to advocate for transparency, municipal planning authority, fair allocation of municipal costs and meaningful consultation throughout the ALTO project."

**Connect With Us on LinkedIn, Facebook
and X**



About the EOWC

The Eastern Ontario Wardens' Caucus (EOWC Inc.) is a non-profit organization representing 103 small-urban and rural municipalities across Eastern Ontario. Spanning 50,000 square kilometres and serving over 1.1 million residents, the EOWC has been a united regional voice for more than 20 years.

It advocates for municipal priorities and collaborates with all orders of government, businesses, non-profits, Indigenous leaders, the media, and the public to drive positive change for Eastern Ontario.

Visit the EOWC's website at eowc.org.

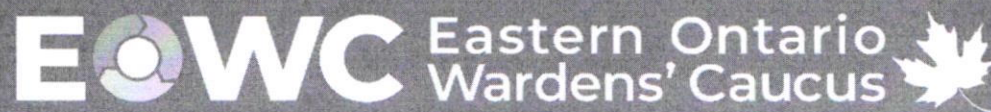
Connect with the EOWC

2026 Chair, Warden of Peterborough County, Bonnie Clark

2026 Vice-Chair, Warden of United Counties of Prescott and Russell, Mario Zanth

Executive Director, Meredith Staveley-Watson

info@eowc.org



Meredith Staveley-Watson, Director of Government Relations and Policy | 235 Pinnacle Street | Belleville, ON K8N 3A9 CA

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CA09

**The United Counties of Leeds and Grenville****Resolution No. CC- 128 - 2026****Date:** July 23, 2026

Moved by

Seconded by

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

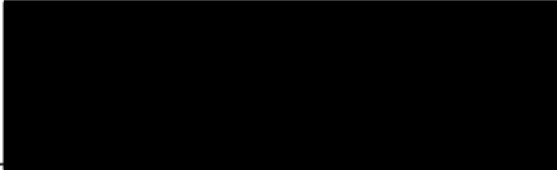
WHEREAS municipal infrastructure is a key enabler and preserver of economic prosperity; and

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 Counties of the United Counties of Leeds and Grenville 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 Minister of Infrastructure, the Minister of Municipal Affairs and Housing, the local Member of Provincial Parliament (MPP), the Municipal Finance Officers Association of Ontario (MFOA), the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA), and Ontario municipalities.

Carried ☒ Defeated ☐ Deferred ☐


Corinna Smith-Gatcke, Warden

CA10

**The Corporation of the Municipality of St. Charles
RESOLUTION PAGE**



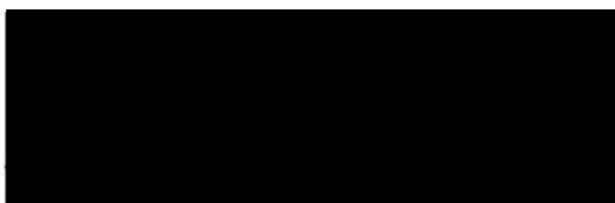
Regular Meeting of Council

Agenda Number: 4.4.1.
Resolution Number 2026-158
Title: Correspondence - Brudenell, Lyndoch and Raglan - Request for Provincial Legislation Amendments, Health and Safety Concerns
Date: June 17, 2026

Moved by: Councillor Pothier
Seconded by: Councillor Laframboise

BE IT RESOLVED THAT Council for the Corporation of the Municipality of St.-Charles hereby supports Resolution No. 2026-05-06-08 passed by the Townships of Brudenell, Lyndoch and Raglan regarding the request for provincial legislation amendments, health and safety concerns;
AND BE IT FURTHER RESOLVED THAT a copy of this Resolution be sent to the Premier of Ontario, the Solicitor General of Ontario, the Minister of Emergency Preparedness and Response, the Minister of Municipal Affairs and Housing, the Minister of Transportation, the Acting Minister of Infrastructure, our local Member of Provincial Parliament, the Association of Municipalities of Ontario, the Associations of Road Supervisors, and all Ontario Municipalities.

CARRIED





TOWNSHIP OF BRUDENELL, LYNDOCH AND RAGLAN

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

May 6, 2026

RE: Request for Provincial Legislation Amendments, Health and Safety Concerns

Dear Minister Piccini,

Please be advised that at the Regular Council Meeting on May 6th, 2026, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan approved the following:

Resolution No: 2026-05-06-08

Moved by: Councillor Banks

Seconded by: Councillor Kauffeldt

"Be it resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the correspondence from the Association of Ontario Road Supervisors (AORS) regarding the Request for Provincial Legislation Amendments, Health and Safety Concerns.

And further that this resolution be forwarded to the Premier of Ontario, Solicitor General of Ontario, Minister of Emergency Preparedness and Response, Minister of Municipal Affairs and Housing, Minister of Transportation, Acting Minister of Infrastructure, Renfrew Nipissing Pembroke MP and MPP, AMO, AORS and all Ontario Municipalities."

CARRIED

Signed for

[Redacted Signature]
Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan



AORS

PROMOTING EXCELLENCE. PURSUING EXCELLENCE.

Minister of Labour, Immigration, Training and Skills Development David Piccini
14th Floor, 400 University Avenue
Toronto, ON M7A 1T7

February 5, 2026

Dear Minister Piccini,

On behalf of Ontario's municipal public works professionals, we are writing to raise an urgent health and safety concern that is increasingly placing municipal workers and subcontractors at risk while they maintain the critical infrastructure our communities rely on every day.

While the Occupational Health and Safety Act establishes important protections against workplace hazards, it does not adequately address a growing and very real threat: unsafe working conditions created by interference, harassment, and dangerous actions from members of the public.

Through consultations with AORS members across the province, we are hearing consistent and deeply troubling examples of escalating behaviour directed at municipal workers - particularly winter maintenance operators. These are not isolated incidents, but a pattern that is becoming increasingly normalized during significant weather events. Examples reported to AORS include:

- An individual throwing a large chunk of ice at an active piece of municipal equipment while it was operating.
- A resident threatening to kill a sidewalk plow operator.
- A man climbing onto a snow plow and refusing to get off until the operator agreed to plow his road next.
- Two municipal staff members being confronted, accosted, and aggressively yelled at in public - one at a gas station and another while simply standing in line for coffee - by individuals angry about road conditions that were not even under that municipality's jurisdiction, as well as a mailbox that had been struck.
- A voicemail left by a resident threatening to shoot a municipal plow driver with a shotgun the next time the street was plowed.
- A resident angry about snow at the end of their driveway jumping in front of an active plow and refusing to move. The plow was delayed for over an hour during a major snow event, placing service levels and the municipality's overall emergency response at risk. The situation was only resolved once supervisors and by-law officers arrived on scene.

These incidents represent only a small sample of what municipal plow drivers and winter maintenance crews are experiencing across Ontario. What was once limited to disgruntled complaints has escalated into direct threats, physical interference, and dangerous confrontations that place workers, subcontractors, and the public at risk. This issue is becoming a systematic threat to municipal service delivery and is only amplified during significant weather events.

Municipal workers and their contracted partners are responsible for maintaining roads, bridges, sidewalks, and other essential services - often in extreme weather and high-risk environments. When these workers are threatened or obstructed, it becomes not only a workplace safety issue, but a broader public safety concern. In some cases, conditions have become so unsafe that

CALL



DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
POA 1C0

(705) 382-3332

(705) 382-2954

Fax: (705) 382-2068

Email: admin@armourtownship.ca

Website: www.armourtownship.ca

Date: August 11, 2026

Motion # 2026-236

WHEREAS public libraries provide essential services including literacy, education, technology access, employment resources, and community programming;

AND WHEREAS the Burk's Falls, Armour & Ryerson Union Public Library serves the residents of the Township of Armour and surrounding communities;

AND WHEREAS the provincial funding received by the Burk's Falls, Armour & Ryerson Union Public Library has remained at \$13,914 annually since 1990, despite significant increases in the cost of providing library services;

AND WHEREAS the Township of Armour's contribution to library services has increased from \$14,097.99 in 2001 to \$98,722 in 2026, placing an increasing financial burden on municipal taxpayers;

AND WHEREAS the Ontario Library Association and Federation of Ontario Public Libraries have called for increased and sustainable provincial funding for public libraries;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour petitions the Government of Ontario, through the Ministry of Tourism, Culture and Gaming, to substantially increase and provide sustainable, predictable operating funding for Ontario's public libraries;

AND BE IT FURTHER RESOLVED THAT copies of this resolution be forwarded to the Premier of Ontario, the Minister of Tourism, Culture and Gaming, the local Member of Provincial Parliament, the Association of Municipalities of Ontario (AMO), the Ontario Library Association (OLA), and the Federation of Ontario Public Libraries (FOPL) for their support and advocacy;

AND BE IT FURTHER RESOLVED THAT this resolution be circulated to municipalities across Ontario for their consideration and support.

Moved by: Blakelock, Rod ☐
Brandt, Jerry ☐
Haggart-Davis, Dorothy ☒
Ward, Rod ☐
Whitwell, Wendy ☐

Seconded by: Blakelock, Rod ☐
Brandt, Jerry ☒
Haggart-Davis, Dorothy ☐
Ward, Rod ☐
Whitwell, Wendy ☐

Carried / Defeated

Declaration of Pecuniary Interest by:



DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
POA 1C0

(705) 382-3332

(705) 382-2954

Fax: (705) 382-2068

Email: admin@armourtownship.ca

Website: www.armourtownship.ca

Date: **August 11, 2026**

Recorded vote requested by:

Recorded Vote:

Blakelock, Rod
Brandt, Jerry
Haggart-Davis, Dorothy
Ward, Rod
Whitwell, Wendy

For	Opposed
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐



CLEARVIEW
TOWNSHIP

CA6
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,



Sasha Helmky-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

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
BY-LAW 49-2026
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 September 14, 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 14th day of September 2026.

CAO/Clerk / Deputy Clerk

Mayor / Deputy Mayor

I, hereby certify that the forgoing is a true copy of By-Law No.49-2026, duly adopted by the Council of the Township of North Glengarry on the 14th day of September 2026.

Certified CAO/Clerk / Deputy Clerk

Date