

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
Regular Meeting of Council
Agenda

Tuesday, May 23, 2023, 6:00 p.m.

Council Chamber

3720 County Road 34

Alexandria, On. K0C 1A0

THE MEETING WILL OPEN WITH THE CANADIAN NATIONAL ANTHEM

- 1. CALL TO ORDER**
- 2. DECLARATIONS OF PECUNIARY INTEREST**
- 3. ACCEPT THE AGENDA (Additions/Deletions)**
- 4. ADOPTION OF PREVIOUS MINUTES**
 - a. Regular Meeting of Council Minutes - April 24, 2023
- 5. DELEGATION(S)**
 - a. Friends of Glengarry Trails Association - Richard Kerr
 - b. 2022 Financial Audit Report - Ken Fraser from Welch LLP
- 6. STAFF REPORTS**
 - a. Fire Department
 1. Open Air Burn By-Law 16-2023
 - b. Treasury Department
 1. 2022 Audited Financial Statements
 - c. Planning/Building & By-law Enforcement Department
 1. Consent Application B-136-22
 - d. Public Works Department
 1. Large Item Pick Up Continuation
 2. Award of Sewer Lining Tender
- 7. UNFINISHED BUSINESS**
- 8. CONSENT AGENDA**
 - a. Rural Committee Minutes - March 30, 2023
 - b. RRCA Meeting Highlights - April 20, 2023
- 9. NEW BUSINESS**

- a. Ad Hoc Rural Education Committee

10. NOTICE OF MOTION

Next Regular Public Meeting of Council

Monday June 26, 2023 at 6:00 p.m. in the Council Chambers, 3720 County Road 34, Alexandria, Ontario.

Note: Meeting are subject to change or cancellation.

11. QUESTION PERIOD

(limit of one question per person and subsequent question will be at the discretion of the Mayor/Chair).

12. CLOSED SESSION BUSINESS

Identifiable individual (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);

Land (as this matter deals with a proposed or pending acquisition or disposition of land by the municipality or local board they may be discussed in closed session under sections 239 (2)(c) of the Ontario Municipal Act);

And adopt the minutes of the Municipal Council Closed Session meeting of April 24, 2023.

13. CONFIRMING BY-LAW

- a. By-law 17-2023

14. ADJOURN

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Monday, April 24, 2023, 6:00 p.m.

Council Chamber

3720 County Road 34

Alexandria, On. K0C 1A0

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

REGRETS: Deputy Mayor: Carma Williams

ALSO PRESENT: CAO/Clerk: Sarah Huskinson
Deputy Clerk: Jena Doonan
Director of Community Services: Anne Leduc
Director of Public Works: Timothy Wright

- 1. CALL TO ORDER**
- 2. DECLARATIONS OF PECUNIARY INTEREST**
- 3. ACCEPT THE AGENDA (Additions/Deletions)**

Resolution No. 1

Moved by: Brian Caddell

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry accepts the agenda of the Regular Meeting of Council on Monday April 24, 2023.

Carried

- 4. ADOPTION OF PREVIOUS MINUTES**

Resolution No. 2

Moved by: Jacques Massie

Seconded by: Brian Caddell

THAT the minutes of the following meeting be adopted as circulated.

Regular Meeting of Council - April 11, 2023

Carried

5. DELEGATION(S)

- a. Community Living Glengarry - Danielle Duranceau, Executive Director - Daniel Giroux, President - David Forrest, Director and Angela MacDonald, Manager

Danielle Duranceau - Executive Director , Daniel Giroux - President and David Forrest - Director from Community Living Glengarry promoted and asked The Township of North Glengarry Council to bring forward a motion to proclaim May as Community Living Month.

Resolution No. 3

Moved by: Jamie MacDonald

Seconded by: Jacques Massie

Proclamation

Community Living Month "May"

Whereas Community Living Glengarry strives to ensure that all people live in a state of dignity, share in all elements of living in the community and have the opportunity to participate effectively; and

Whereas for fifty-five years, Community Living Ontario has worked to bring people and the communities together by supporting individuals as they develop their capacity to live, learn, work and participate in all aspects of living in the community as well as develop its capacity to welcome and support people who have not always had the same opportunities to participate in community life in meaningful productive ways, and

Whereas Community Living Glengarry provides support and services to people with developmental challenges in our area; and

Whereas during the month of May, Community Living Glengarry is promoting public awareness of the physical and social barriers that keep individuals with developmental challenges from participating in the social, recreational and economic world around them;

Now, Therefore, we the Township of North Glengarry do hereby proclaim the month of May as "**Community Living Month**" and encourage all citizens to become more knowledgeable about people with developmental challenges and to welcome them as equal members of our community.

Mayor and Council of Township of North Glengarry

Carried

6. STAFF REPORTS

- a. Community Services Department
 - 1. Alexandria Skate Park projected construction costs

Resolution No. 4

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT Council of the Township of North Glengarry receives staff report CS-2023-11; and

THAT Council of the Township of North Glengarry receives the projected construction costs for the Alexandria Skate Park expansion; and

THAT Council of the Township of North Glengarry approves an exception to the Procurement Policy allowing for sole sourcing the construction to Papillon Skate Parc Inc. in the amount of \$319,044.00 (excluding taxes); and

THAT the Mayor and Chief Administrative Officer are hereby authorized to execute the documentation relevant to this project.

Carried

b. Public Works Department

1. Sole Sourcing Report – Alexandria Water Main Relining

Resolution No. 5

Moved by: Brian Caddell

Seconded by: Jeff Manley

THAT Council of the Township of North Glengarry receives Staff Report No.PW-2023-19; and

THAT Council of the Township of North Glengarry authorizes the Director of Public Works to engage EVB Engineering for Watermain Relining Engineering Services for this year’s watermain relining project in Alexandria for the unit rates quoted with funding approved in the 2023 capital budget.

Carried

2. Award of Tender PW 2023-10 – Water Treatment Intake Dike & PW2023-15 Water Audit

Resolution No. 6

Moved by: Michael Madden

Seconded by: Gary Martin

THAT Council of the Township of North Glengarry receives Staff Report No. PW-2023-20; and

THAT Council of the Township of North Glengarry authorizes the Public Works Director to engage Dundee Marine to construct a water intake dike for \$34,500.00 + HST and Kingsley Blease Consulting to conduct a water Audit for \$8,800.00 +HST funded through the approved 2023 capital budget.

Carried

3. Sole Sourcing Report – Sampling and Monitoring, Maxville Lagoon

Resolution No. 7

Moved by: Gary Martin

Seconded by: Jacques Massie

THAT Council of the Township of North Glengarry receives Staff Report No. PW-2023-21; and

THAT Council of the Township of North Glengarry authorizes the Director of Public Works to engage J2PG Engineering to provide Engineering Services for sampling and monitoring for the Maxville Lagoon for \$ 15,350, funded through the operating budget.

Carried

- 7. UNFINISHED BUSINESS**
- 8. CONSENT AGENDA**
- 9. NEW BUSINESS**
- 10. NOTICE OF MOTION**
- 11. QUESTION PERIOD**
- 12. CLOSED SESSION BUSINESS**

Resolution No. 8

Moved by: Michael Madden
Seconded by: Gary Martin

Proceed "In Closed Session",

Identifiable individual (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);

Legal (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);

And adopt the minutes of the Municipal Council Closed Session meeting of February 27, 2023.

Carried

Resolution No. 9

Moved by: Jeff Manley
Seconded by: Jacques Massie

THAT we return to the Regular Meeting of Council at 7:02 pm.

Carried

- 13. CONFIRMING BY-LAW**

- a. By-law 15-2023

Resolution No. 10

Moved by: Brian Caddell
Seconded by: Jeff Manley

THAT the Council of the Township of North Glengarry receives by-law 15-2023;
and

THAT the Council of the Township of North Glengarry adopts by-law 15-2023
being a by-law to adopt, confirm and ratify matters dealt with by Resolution and
that By-law 15-2023 be read a first, second, third time and enacted in Open
Council this 24th day of April, 2023.

Carried

14. ADJOURN

Resolution No. 11

Moved by: Jacques Massie

Seconded by: Brian Caddell

There being no further business to discuss, the meeting was adjourned at 7:04 pm.

Carried

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

Presentation by FGTA to Council

In the area of Lakeshore Road near the Garry River crossing, there is property owned by the Township of North Glengarry. The property is shown on the attached maps. There is one property that is privately owned. It is located within the Garry River watershed, which is the water supply for Alexandria.

The map shows areas that have been designated in 1993 as Provincially Significant Wetlands and areas that have protections provided by a 120m setback.

There are trails with certain non-motorized public access in part of these lands. They were developed in 2000 by a partnership of TNG, Raisin Region Conservation Authority (RRCA), Government of Canada, the Friends of Glengarry Trails Association (FGTA) and public contributions. The FGTA is a volunteer non profit association with charitable status which has been maintaining the trails which are frequently walked on.

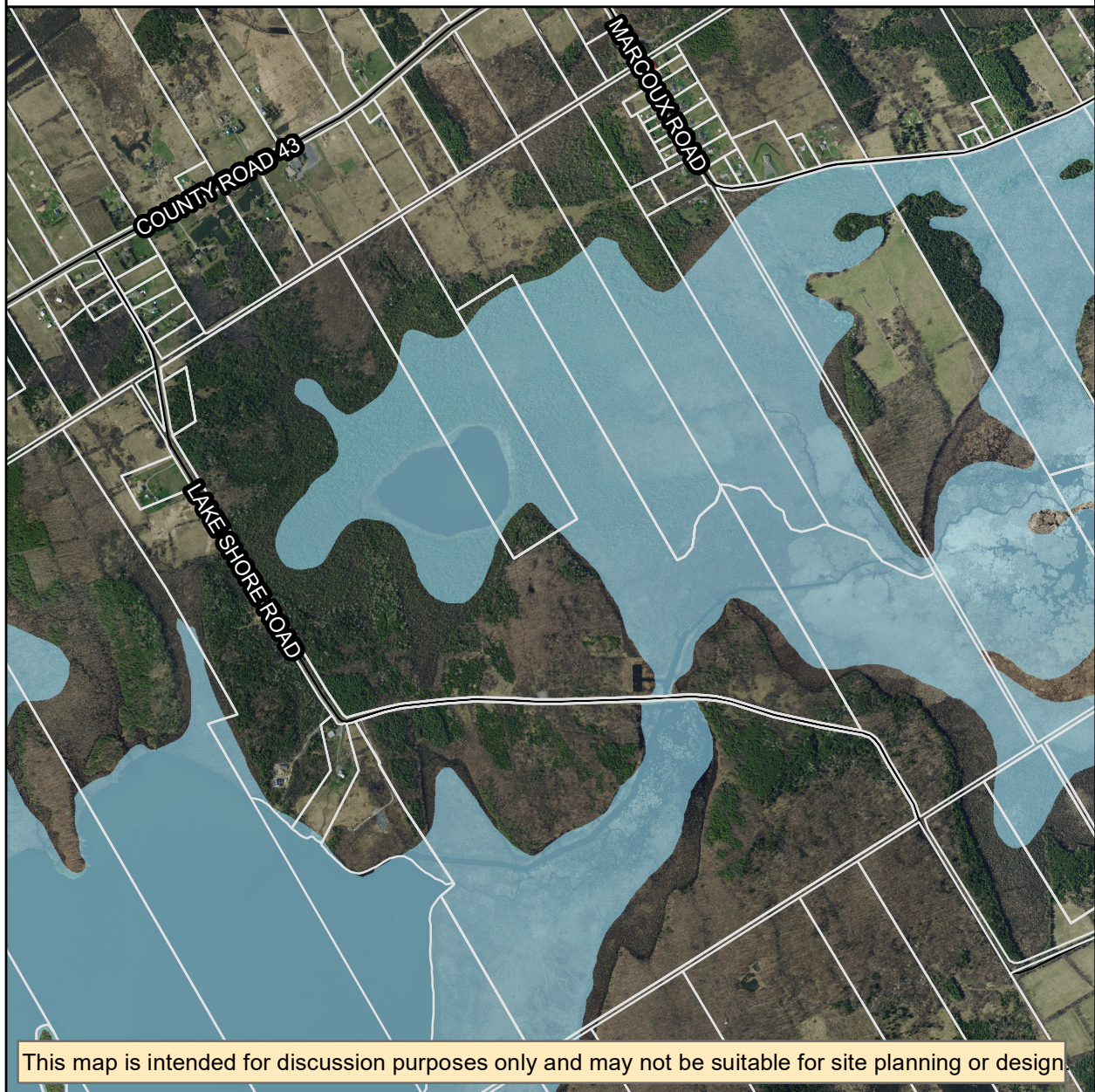
We wish to investigate options and select a legal method and form that will have additional and long-term habitat, water and forest protections on these lands and that ensures public access to trails for recreational and educational purposes.

This would include some lands currently owned by Township of North Glengarry, some of Raisin Region Conservation Authority and some private land,

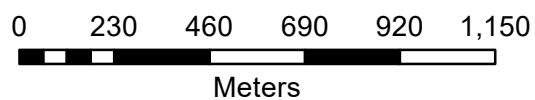
We ask the TNG to support this goal in principle and to work with RRCA, the Forestry department of Stormont, Dundas + Glengarry Counties (SDGC), the Planning Department of SDGC, the Friends of Glengarry Trails Association and the private landowner to make a plan that would be brought to Council.

Prepared by Richard Kerr

Map 2: Natural Hazards



- SDG_RRCA_Parcel_1222
- Floodplain_2022



Raisin Region
Conservation Authority

Welch LLP[®]

Township of North Glengarry

2022 Audit Presentation

May 23, 2023

Ken Fraser

NORTH
GLENGARRY
NORD



Audit Status - TNG

- **Audit is complete subject to:**
 - **Approval of financials by Council**
 - **Representation letter to be signed by CAO and Treasurer**
- **Financials are stamped draft until approved**

2022 Draft Financials - TNG

- **Page 2, 3 – Independent Auditor’s Report**
 - **Qualified Audit Opinion : Unable to confirm insurance proceeds receivable (same as in prior years)**

2022 Draft Financials - TNG

Page 4 – Statement of Financial Position:

	2022	2021
Financial assets	\$9,249,841	\$8,442,635
Financial liabilities	<u>(13,197,818)</u>	<u>(12,938,900)</u>
Net financial liabilities	(3,947,977)	(4,496,265)
Non-financial assets	<u>81,490,366</u>	<u>78,712,051</u>
Accumulated surplus	<u>\$77,542,389</u>	<u>\$74,215,786</u>

2022 Draft Financials - TNG

- Page 5 – Statement of Operations

	2022	2021
Operating revenues	\$14,823,368	\$14,518,819
Operating expenditures	<u>(14,781,270)</u>	<u>(14,179,095)</u>
Net operating surplus	42,098	339,724
Capital revenues/other	<u>3,284,505</u>	<u>2,803,723</u>
Annual surplus	<u><u>\$3,326,603</u></u>	<u><u>\$3,143,447</u></u>

Welch LLP[®]

2022 Draft Financials - TNG

- **Notes to financials**
 - Page 12 – Note 8: Tangible Capital Assets
 - Page 14 – Note 10: Accumulated surplus
 - Page 18 – Note 16: Expenses by object
- **Schedule 1 (page 19)**
 - Tax arrears % of total levy: 8% 2022 vs 11% 2021



STAFF REPORT TO COUNCIL

Report No: FD-2023-04

May 23, 2023

From: Matthew Roy – Fire Chief

RE: Open Air Burn By-Law 16-2023

Recommended Motion:

THAT the Council of the Township of North Glengarry adopts the new Open Air Burn Bylaw 16-2023; and

THAT the Council read a first, second, third time and enacted in Open Council this 23rd day of May 2023; and

THAT by-law 36-2021 be rescinded.

Background / Analysis:

The purpose of the open-air burn by-law is to institute requirements to be taken with open air fires, including establishing the times during which open air fires may be set. Requirements and restrictions are established to prevent the potential risk of spreading of fires including issuance of total fire bans. It also outlines the importance for the health, safety and wellbeing of persons and property.

Since the adoption of by-law 36-2021 the fire department conducted an on-going review of the effectiveness, restrictions, and overall purpose of the by-law. Overall, the department's review indicated a reduced number of incidents, and overall compliance from residents. The Rural Committee met with the Fire Chief in April 2023 to discuss the Open-Air Fire By-law. The committee presented many points of discussion for and against the current by-law, as well as offered suggestions for improvement.

The fire department is proposing a new open air burn law, whereas section 5.3 of the by-law will read "Burning shall not be permitted between July 1st and August 31st". Additionally,

section 2.7 that the Fire Chief may declare a dry period on specific permit types, recreational, brush, farm and agricultural.

Alternatives:

Financial Implications:

No financial implications

Attachments & Relevant Legislation:

By-Law 16-2023

Others Consulted:

Sarah Huskinson – CAO/Clerk

Reviewed and Approved by:
Sarah Huskinson, CAO/Clerk

**THE CORPORATION
OF THE TOWNSHIP OF NORTH GLENGARRY BY-**

LAW No. 16-2023

BEING a by-law regulating the setting of fires and to institute precautions to be taken with open air fires, including establishing the times during which open air fires may be set.

WHEREAS Section 129 of the *Municipal Act, 2001, S.O.2001 c25*, as amended provides that the Council of a local municipality may pass by-laws prohibiting and regulating public nuisances;

AND WHEREAS Section 7.1(1) of the *Fire Protection and Prevention Act, 1997, S.O. 1997, c4*, as amended, provides that a council of a municipality may pass by-laws regulating fire prevention, including the prevention of the spreading of fires, and regulating the setting of open air fires, including establishing the times during which open air fires may be set;

AND WHEREAS Section 11 of the *Municipal Act, 2001, S.O. 2001, c.25*, allows the municipality to regulate matters related to the health, safety and well-being of the inhabitants of the municipality;

AND WHEREAS the regulation of open-air burning is important for the health, safety and wellbeing of persons and property;

NOW THEREFORE, the Council of the Corporation of the Township of North Glengarry **ENACTS AS FOLLOWS:**

SHORT TITLE

This By-law shall be known as the "*Open Air Burning By-law*"

**Part 1
DEFINITIONS**

1.1 Definitions

In this By-Law:

"Adverse Effect" means impairment of the safety of any person and/or damage to property and includes:

- I. impairment of the quality of the natural environment
- II. injury or damage to property, plant or animal life
- III. harm or material discomfort to any person
- IV. an adverse effect on the health of any person
- V. impairment of the safety of any person; or
- VI. loss of enjoyment of normal use of property;

"Authorized Representative" means a person 18 years of age or older who is authorized to burn by the registered legal owner of the property and who's name appears on the burn permit.

"Brush" means natural woody debris collected from a property and includes branches, chopped-off tree limbs, trunks and leaves;

"Building" means any structure used or intended for supporting or sheltering any use or occupancy;

"Corporation" means the Corporation of the Township of North Glengarry;

"Dwelling" a house, apartment, or other place of residence;

"Dry period" means a period of time during which the Fire Chief declares a total ban or restricts

burning on specific permit types for open air fires;

"Farm or Agricultural Operations" means an agricultural operation as defined under the Farming and Food Production Protection Act, 1998 Chapter 1, Section and operates with a Farm Business Number;

"Fire Chief" means the person appointed by Council of the Corporation of the Township of North Glengarry as defined in the Fire Protection and Prevention Act, 1997 and his or her designate;

"Firefighter" means the Fire Chief and any other person employed in, or appointed to the North Glengarry's Fire Department of the Corporation of the Township of North Glengarry, and assigned to undertake fire protection services;

"Fire Department Vehicle" means any vehicle owned by the Township of North Glengarry and Mutual Aid Fire Departments.

"Grass Cuttings" means the lawn waste resulting from mowing;

"Highway" includes a common and public highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle, any part of which is intended for or used by the general public for the passage of vehicles and includes the area between the lateral property lines thereof;

"Municipal Law Enforcement Officer means the Municipal Law Enforcement Officer appointed by the Council of the Corporation of the Township of North Glengarry.

"Normal Farm Practices" means a practice that:

- I. is conducted in a manner consistent with proper and acceptable customs and standards as established and followed by a similar agricultural operation under similar circumstances; or
- II. makes use of innovative technology in a manner consistent with proper advanced farm management practices;

"Noxious Materials" includes tires, plastics, rubber products, drywall, demolition waste, household garbage, construction waste, paint, animal organic waste, vegetable waste, food waste, biomedical waste, tar, asphalt products, battery boxes, pressure-treated wood, creosote-treated wood, painted wood and other similar materials;

"Nuisance" means excessive smoke, odour, airborne sparks or embers that is likely to cause an Adverse Effect, disturb others, or that is likely to reduce visibility on roads in the vicinity of the Open Air Burning;

"Officer" means a Municipal Law Enforcement Officer or a Firefighter, including the Fire Chief and any member of the North Glengarry Fire Department;

"Open Air" means any area outside of a building or enclosed structure;

"Open Air Fire and Open Air Burning" means a fire set in the Open Air;

"Outdoor Fireplace" means a manufactured non-combustible enclosed container designed to hold a small fire for decorative purposes and the size of which is not larger than 1 meter in any direction, and may include, but is not limited to, chimneys, metal tubs, fire pits, and outdoor brick fireplaces;

"Owner" means the registered owner or any person, firm or corporation having control over, or possession, of any portion of the building or property under consideration and includes the persons in the building or property;

"Permit" means a permit issued by the Fire Chief to set a fire in the Open Air for a specified time period;

"Person" includes an individual, association, firm, partnership, corporation, trust, organization, trustee, or agent, and their heirs, executors, or legal representatives;

"Receptacle" means anything used to contain or hold something else which is made of non-combustible materials and is not greater than 1-meter square;

"Recreational Fire" means a small, controlled and contained fire for the purpose of cooking, warmth or personal enjoyment;

"Remedial Costs" means any cost incurred by the fire department or the township for inspecting, extinguishing, or responding to fires deemed, by fire chief or designate, to not be in accordance with this by-law.

"Settlement areas" means urban areas and rural settlement areas within municipalities (such as cities, towns, villages and hamlets) that are:

- a) built up areas where development is concentrated, and which have a mix of land uses;
- b) lands which have been designated in an official plan for development over the long-term planning; and
- c) land designated as settlement area in the municipal official plan

"Set" means to light an open air fire and "setting" has a corresponding meaning;

"Smog Alert" means an alert issued by the Ministry of Environment and Climate Change with respect to air quality;

"Supervisor" means:

- (a) a Person eighteen (18) years of age or more who is a registered legal owner of the property upon which the Open Air Fire is to be burned;
- (b) a Person eighteen (18) years of age or more who is the occupier of the property upon which the Open Air Fire is to be burned and who has been provided with permission by a registered legal owner of the property to burn an Open Air Fire; or
- (c) a Person eighteen (18) years of age or more who is an authorized representative of the registered legal owner of the property upon which the Open Air Fire is to be burned.

"Township" means the geographic area of the Corporation of the Township of North Glengarry.

"Windrow" a long line of material heaped up by the wind or by a machine.

Part 2
GENERAL REQUIREMENTS FOR OPEN AIR BURNING PERMITS

- 2.1** No person shall start, set, maintain or permit to be started, set, or maintained an open-air fire within the Township, except as permitted under this By-Law. Only Open-air fires permitted under this By-Law shall be started, set or maintained.
- 2.2** A burning permit must be obtained as provided in this by-law before starting or setting a fire. Type of permits include:
- a. Recreational Fire Permit**
 - b. Brush Fire Permit**
 - c. Farm or Agricultural Operation Fire Permit**
- 2.3** The North Glengarry Fire Department and North Glengarry Township Employees shall be exempt from the provisions of this by-law with respect to Open Air Fires and Open-Air Burnings for the purposes of educating, training or any other purpose approved by the Fire Chief.
- 2.4** It is not permitted to set an Open-Air Fire when the wind velocity is greater than 15 kilometers an hour.
- 2.5** All Open-Air Fires must be monitored at all times by a Supervisor.
- 2.6** It is not permitted to burn during a dry period as designated by the Fire Chief or the Ministry of Natural Resources.
- 2.7** Fire Chief may declare dry period on specific permit types:
- a. Recreational Fire**
 - b. Brush Fire**
 - c. Farm or Agricultural Operation Fire**
- 2.8** It is not permitted to burn noxious materials and/or household garbage.
- 2.9** It is not permitted to burn buildings or machinery.
- 2.10** Barbeques used according to the manufacture's instructions for the purpose of cooking food shall be exempt from this By-Law.
- 2.11** It is not permitted to burn on any road allowance, unopened road allowance or in a location that would interfere with traffic.
- 2.12** All Open-Air Fires must be completely extinguished before vacating the location of the Open-Air Fire.
- 2.13** Fires that have an adverse affect or are a nuisance as determined by the Fire Chief or designate shall be extinguished immediately.
- 2.14** Commercial, industrial, or wrecking yard zoned properties are not permitted to have an open-air fire.
- 2.15** The only person entitled to apply for an open-air fire permit as set out in schedule "A" as amended from time to time is a Supervisor.
- 2.16** The Supervisor is responsible to ensure that the conditions outlined in this bylaw are adhered to at all times.
- 2.17** An application for a Permit shall be completed on the forms provided in Schedule "A" or

through the North Glengarry burn permit system.

- 2.18** Recreational and Brush permits expire Dec 31st at midnight on the year it was issued.
- 2.19** Farm and Agricultural permits expire at midnight on the last day of the two-week period as set out in the permit in Schedule “A”.
- 2.20** Any permit in effect during a dry period as designated by the Fire Chief or the Ministry of Natural Resources will be voided for the remainder of the dry period. No reimbursement and no extension of the permit will be permitted.
- 2.21** Supervisor shall produce the permit upon request by the Fire Chief or designate.
- 2.22** The Fire Chief or designate may refuse, revoke or suspend a permit at any time at his or her sole discretion. The Supervisor or the Authorized Representative must:
 - a. have a copy of the permit with them at all times while burning
 - b. must identify himself/ herself upon request by the fire chief or designate.
 - c. Not give false or incorrect information to the fire chief or designate
- 2.23** Types of Burning permits available are, as set out in Schedule A:
 - a. Recreational Fire Permit
 - b. Brush Fire Permit
 - c. Farm or Agricultural Operation Fire Permit

Part 3 RECREATIONAL FIRES

- 3.1** In addition to conditions set out in Part 2 Recreational Fires shall:
 - a. be for the purpose of cooking, warmth or personal enjoyment;
 - b. have a flame of no more than 1 cubic meter;
 - c. be located at least 5 meters from any structure, building, property line, tree, hedge, fence, highway, deck, overhead wire or any other combustible material;
 - d. be located on a non combustible surface if an appliance is used
 - e. have, as a fuel, clean wood or charcoal.
- 3.2** Spark guards with openings no larger than 12 mm in diameter are recommended for all recreational fires

Part 4 BRUSH FIRES

- 4.1** In addition to conditions set out in Part 2 Brush Fires shall:
 - a. be at least 50 meters from the nearest dwelling.
 - b. be at least 5 meters from the property line
 - c. be at least 15 meters from forest, woodland, or buildings
 - d. consist of brush and yard waste (except grass)

- e. consist of material which have been adequately dried prior to burning to ensure low moisture content and avoid excessive smoke.
- f. not exceed 2 cubic meters
- g. be burned one pile at a time.
- h. petroleum products, plastics, rubber, painted lumber, pressure treated, or creosote treated lumber, domestic, industrial & agricultural waste, animal carcasses or any other materials that will cause excessive smoke or noxious fumes must not be mixed with or contaminate the wood or brush that may be burned.
- i. have the resources to adequately control the fire and to prevent it from becoming dangerous to life or property.

Part 5 FARM AND AGRICULTURAL FIRES

- 5.1** In addition to the conditions set out in Part 2 the following conditions apply to farm and agricultural fire only and will be used to regulate the burning of large piles (greater than 2 cubic metres),
- 5.2** Permits only will be issue for two (2) consecutive weeks as indicated in the Schedule “A” of this By-Law. Additional two (2) week permits may be issued at the discretion of the Fire Chief or designate.
- 5.3** Supervisor in charge shall call the phone number on the permit to initiate the burn period.
- 5.4** Burning shall not be permitted between July 1st and August 31st.
- 5.5** No person holding a valid burning permit, shall set or maintain a fire unless they ensure all of the following conditions are met:
 - a. the fire is set and maintained at no less than 75 meters from any building, structure, standing timber, hedge, fence, highway, overhead wires, flammable or combustible material;
 - b. no less than 200 meters from any dwelling not owned by the Supervisor.
 - c. material to be burned must be placed in piles in a tilled or bare field free of vegetation and combustible materials;
 - d. consist of burn piles of no more than 6 cubic meters;
 - e. no more than four (4) piles can be burned at a single time;
 - f. a minimum distance of 15m must be maintained between piles;
 - g. not consist of windrow;
 - h. material to be burned shall have been adequately dried prior to burning to ensure low moisture content and avoid excessive smoke.
 - i. petroleum products, plastics, rubber, painted lumber, pressure treated, or creosote treated lumber, domestic, industrial & agricultural waste, animal carcasses or any other materials that will cause excessive smoke or noxious fumes must not be mixed with or contaminate the wood or brush that may be burned

- 5.6** Supervisor in charge shall be equipped with sufficient personnel and mechanical equipment to control and/or extinguish the fire to prevent it from becoming dangerous to life or property and must have a means of contacting the North Glengarry Fire Department in case of emergency. Equipment must be on site while burning is carried out. (i.e. front loader, backhoe, shovel)
- 5.7** Supervisor must ensure that the North Glengarry Fire Department vehicles can safely have full access at all times to the land upon which the burn is conducted, during the period of the permit. Access must be at least 10 feet wide.
- 5.8** Supervisor must comply with all additional conditions and restriction imposed as a result of a fire prevention inspection conducted by the Fire Chief or designate.

Part 6 ADMINISTRATION AND ENFORCEMENT

- 6.1** The Municipal Law Enforcement Officer, Fire chief or designate are authorized to:
- a) issue permits as provided in this by-law;
 - b) sign all permits on behalf of the Corporation;
 - c) limit the time for which a permit is issued;
 - d) undertake any technical investigation or inspection for the purpose of administering this by-law.
- 6.2** The Municipal Law Enforcement Officer, Fire Chief or designate may:
- a) demand the fire permit for inspection from any permit holder;
 - b) inspect any premises for which a fire permit has been issued;
 - c) enter at any time onto land to determine whether the provisions of this by-law are obeyed and to enforce or carry into effect this by-law.

Part 7 ORDERS

- 7.1** Despite any other provisions of this by-law, if upon inspection of a fire, the Municipal Law Enforcement Officer, the Fire chief or designate is satisfied the fire poses a danger to the health or safety of any person or property, the Municipal Law Enforcement Officer, Fire Chief or designate shall cancel or suspend the fire permit and order the fire extinguished.
- 7.2** The area of burning must be restricted in order to enable the permit holder to extinguish the fire immediately if necessary due to a change in weather or other conditions or if so, ordered by the Municipal Law Enforcement Officer, Fire Chief or designate.

Part 8 ENFORCEMENT

8.1 Authority to Enforce

- (1) Any enforcement Officer is authorized to enforce this By-Law pursuant to the provisions hereof, the *Municipal Act, 2001*, the *Provincial Offences Act*, RSO 1990, c. P.33, and the *Fire Protection and Prevention Act, 1997*.
- (2) No person shall hinder or obstruct, or attempt to hinder or obstruct, any person exercising a power or performing a duty under this By-Law.

8.2 Right of Entry

- (1) An enforcement Officer shall be permitted to enter upon any land at any reasonable time for the purpose of enforcing this By-Law.
- (2) A person exercising a power of entry on behalf of the Corporation of the Township of North Glengarry under this By-Law shall, on request, display or produce proper identification.

8.3 Order to Extinguish / Comply

- (1) An enforcement Officer may at his or her sole discretion, order a fire extinguished or brought into compliance with this By-Law and this order shall be final.
- (2) Every person who is ordered by an enforcement Officer to extinguish a fire or otherwise bring a fire into compliance with this By-Law shall comply immediately.
- (3) In the event that an order of an enforcement Officer under subsection (1) is not complied with, the enforcement Officer may take action to have the fire extinguished or otherwise brought into compliance with this By-Law.
- (4) Every person who fails to comply with an order of an enforcement Officer under this By-Law shall be liable for any costs incurred by the North Glengarry Fire Department to extinguish the fire or bring it into compliance. Where applicable, such costs shall be calculated in accordance with the current Ministry of Transportation rate for Emergency Response Services.

8.4 Remedial Costs and Recovery

- (1) The Corporation of the Township of North Glengarry may recover the remedial action costs incurred by the Fire Department or Township for attending fires which are deemed to be not in accordance with this by-law. These costs will be invoiced or added to the tax roll and collected in the same manner as taxes in accordance with section 446 of the *Municipal Act, 2001*. The remedial costs may include interest calculated at a rate of fifteen percent (15%), calculated for the period commencing on the day the municipality incurs the costs and ending on the day the costs, including interest are paid in full. The amount of the costs, including interest, constitutes a lien on the land upon the registration of a notice of lien in the Land Registry Office.

Part 9

CONTRAVENTION OF BY-LAW – OFFENCES AND PENALTY

9.1 Offences

- (1) Every person who contravenes any provision of this By-Law is guilty of an offence.
- (2) Where a corporation is convicted of an offence under this By-Law, every director or officer of a corporation who was in whole or in part responsible for the conduct of that part of the business of the corporation that gave rise to the offence is guilty of an offence, unless he or she satisfies the court that he or she took all reasonable care to prevent the commission of the offence.
- (3) Every person who contravenes an Order issued by a court pursuant to this By-Law is guilty of an offence.

9.2 Penalty

- (1) Every person who is found guilty of an offence under this By-Law is liable to a fine as provided for by the *Provincial Offences Act*, R.S.O. 1990, Chapter P.33 with a fine as set out in Schedule “B”.
- (2) Upon registering a conviction of any provision of the By-Law, the Ontario Court, Provincial Division, may in addition to any penalty imposed by the By-Law make an order prohibiting the continuation or repetition of the offence by the person convicted.
- (3) Every day or part of a day on which the offence occurs or continues shall constitute a separate offence and is punishable as such.
- (4) If any provision of this By-Law is contravened and a conviction entered, in addition to any other remedy and to any penalty imposed by this By-Law, the court in which the conviction

has been entered and any court of competent jurisdiction thereafter may make an order prohibiting the continuation or repetition of the offence by the person convicted.

(5) Any fine imposed under this Part shall be payable in addition to any fees, charges and costs payable under this By-Law.

(6) Schedule "B" shall come into force and take effect when it is approved and filed by Regional Senior Justice, pursuant to the *Provincial Offences Act* Part 1

Part 10 VALIDITY

10.1 If a court of competent jurisdiction declares any provision or a part of a provision of this bylaw to be invalid or to be of no force and effect, it is the intention of Council that the remainder of the by-law shall continue to be in force.

10.2 This by-law is not constructed at any time in such a fashion as to hold the Corporation or its Officers liable for failing to ensure that persons comply with the provisions of this by-law.

Part 11 REPEAL OF EXISTING BYLAWS

11.1 Upon this bylaw coming into force, bylaw 36-2021 shall be rescinded.

READ a first, second, third time and enacted in Open Council, this 23 day of May, 2023.

CAO/Clerk

Mayor / Deputy Mayor

I hereby certify this to be a true copy of by-law No. 16-2023 and that such by-law is in full force and effect.

Date Certified

Clerk / Deputy Clerk

SCHEDULE "A"

This is schedule "A" to by-Law No. 16-2023 respecting application form to obtain a fire permit.

OPEN AIR BURNING PERMIT APPLICATION # _____

APPLICANT:

LAST NAME: _____ FIRST NAME: _____

DATE OF BIRTH: _____

TELEPHONE RESIDENCE: _____ CELL: _____

EMAIL ADDRESS: _____

LOCATION OF PROPOSED OPEN AIR FIRE:

CIVIC ADDRESS: _____

LOT: _____ CONCESSION: _____

CITY: _____ PROVINCE: _____ POSTAL CODE: _____

WHAT TYPE OF OPEN AIR BURNING PERMIT?

☐
☐
☐

RECREATIONAL FIRE – FREE

BRUSH FIRE - FREE

FARM OR AGRICULTURAL OPERATION FIRE - \$50.00

PROPOSED TWO (2) WEEK PERIOD

FROM: _____ TO: _____

☐

OWNER

☐

WRITTEN PERMISSION GIVEN

OWNER'S NAME: _____

List Authorized Representative (s) **An Authorized Representative is a person 18 years of age or older who is authorized to burn by the registered legal owner of the property.**

☐

I understand that I have 30 days to pay the amount owing as per Schedule "C" of this permit. Failing to do so will result in all future application being denied and an invoice shall follow.

Invoice mailing address: _____

☐

The applicant has reviewed the Open Air Burning By-Law and agreed to:

1. Comply with all the provisions of this by-law.

2. Assume all responsibility for any damages and /or service fees resulting from the Open Air Burning for which this permit is issued.

Dated: _____

Signature: _____

Please be advised that the current by-law is posted on the municipal website at:
www.northglengarry.ca or contact the municipal office at 613-525-1110.

SCHEDULE “B”

**Township of North Glengarry
Part 1 Provincial Offences Act
Bylaw 16-2023: Open Air Burning By-Law**

Item	Column 1 Short Form Wording	Column 2 Provision creating or defining offence	Column 3 Set Fines
1.	Burning or permit to burn without a permit a) Recreational b) Brush c) Farm or Agricultural	2.2 (a) 2.2 (b) 2.2 (c)	150.00 250.00 450.00
2.	Burning or permit to burn with wind velocity greater than 15km/h	2.4	250.00
3.	Fail to supervise fire continuously	2.5	150.00
4.	Burning or permit to burn during a dry period	2.6	450.00
5.	Burning or permit to burn noxious materials or household garbage or any other material that causes excessive smoke or noxious fumes	2.8	400.00
6.	Burning or permit to burn buildings or machinery	2.9	400.00
7.	Burning or permit to burn on any type of road allowance or where it interferes with traffic	2.11	400.00
8.	Leaving a fire without fully extinguishing it	2.12	250.00
9.	Permit a fire to have an adverse affect	2.13	350.00
10.	Having an open air fire in a commercial, industrial or wrecking yard zoned properties	2.14	500.00
11.	Burning or permit to burn during a prohibited time.	2.20	500.00
12.	Fail or refuse to produce permit	2.22 a	150.00
13.	Fail to identify upon request	2.22 b	\$500.00
14.	Give false or incorrect information	2.22 c	\$250.00
15.	Failing to comply with the conditions for recreational open air burning	Part 3	250.00
16.	Burning or permit to burn other material than those for which a permit was issued	3.1 e 4.1 d 5.5 f	150.00
17.	Burning or permit to burn within 50 meters of a dwelling or 5 meters within a property line	4.1 a &b	300.00
18.	Burning or permit to burn within 15 meters from a forest, woodland or building	4.1 c	300.00
19.	Burning or permit to burn a pile exceeding 2 cubic meters	4.1 f	300.00
20.	Failing to burn one pile at a time	4.1 g	300.00
21.	Burning during farm/agricultural permit prohibited time	5.4	500.00
22.	Burning or permit to burn within 75 meters of any building, structures, standing timber or any flammable or combustible material	5.5 a	350.00
23.	Burning or permit to burn a fire within 200 meters adjacent to a residence	5.5 b	400.00

24.	Burning or permit to burn a pile exceeding 6 cubic meters.	5.5 d	400.00
25.	Burning more than 4 burn piles at one time	5.5 e	400.00
26.	Failing to have 15 meters between burn piles	5.5 f	400.00
27.	Burning or permit to burn windrows	5.5 g	400.00
28.	Obstruct an officer	8.1	\$500.00
29.	Fail to comply with an order to extinguish	8.3	\$500.00
30.	Failing to comply with the conditions of the permit	8.3	300.00

Note: the general penalty provision for the offences listed above is section 9 of bylaw 16-2023, a certified copy of which has been filed and section 61 of the Provincial Offences Act, R.S.O. 1990,c.P.33.

SCHEDULE “C” - FEES

PERMIT	FEES
Open Air Burn Permit – Recreation Fire	NIL
Open Air Burn Permit – Brush Fire	NIL
Open Air Burn Permit – Farm or Agricultural Operation	\$ 50

**SCHEDULE “D”
Costs for Emergency Response**

The cost for emergency fire department vehicles responding to a fire that is not in accordance with this By-Law shall be current MTO rates.



STAFF REPORT TO COUNCIL

Report No: TR2023-13

May 18, 2023

From: Kimberley Goyette – Director of Finance/Treasurer

RE: 2022 Audited Financial Statements

Recommended Motion:

THAT Council of the Township of North Glengarry accepts the 2022 Audited Financial Statements as presented by Ken Fraser of Welch LLP – Chartered Professional Accountants at open Council this 23rd day of May 2023.

Background / Analysis:

The draft 2022 Audited Consolidated Financial Statements were presented to Council during a delegation at the May 23, 2023 Council meeting. This resolution is to formally approve these statements.

Alternatives:

N/A

Financial Implications:

N/A

Attachments & Relevant Legislation:

Draft 2022 Audited Financial Statements

Others Consulted:

Reviewed and approved by:
Sarah Huskinson, CAO/Clerk

FINANCIAL STATEMENTS
For the
CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
For year ended
DECEMBER 31, 2022

DRAFT

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

INDEX TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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DRAFT

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:

Sarah Huskinson, CPA, CGA
Chief Administrative Officer/Clerk

Kimberley Goyette
Director of Finance/Treasurer

Alexandria, Ontario
May 23, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the:

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

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, 2022 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 matter described 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, 2022 and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The Township is expected to receive insurance proceeds related to an investigation into its taxes receivable. A provision in the amount of \$550,000 for estimated insurance recoveries has been recorded in these financial statements. We were unable to obtain sufficient appropriate audit evidence about the carrying amount of this expected insurance recovery due to the measurement uncertainty of the insurable loss. Consequently, we were unable to determine whether any adjustments might have been necessary to the financial assets recorded in the statement of financial position as at December 31, 2022, as well as any related adjustments to the statements of operations, changes in net assets and the cash flows.

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

Responsibilities of Management and Those Charged with Governance for the Consolidated 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 Consolidated 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 consolidated 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.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash (note 2)	\$ 3,986,478	\$ 3,365,145
Taxes receivable	1,253,377	1,543,661
Accounts receivable (note 3)	3,762,108	3,269,291
Long-term receivables (note 5)	<u>247,878</u>	<u>264,538</u>
	<u>9,249,841</u>	<u>8,442,635</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,905,819	1,353,932
Employee benefits payable (note 7)	274,237	245,563
Deferred revenue - obligatory reserve funds (note 6)	460,940	131,012
Landfill closure and post-closure liabilities	1,799,758	1,788,157
Municipal debt (note 9)	<u>8,757,064</u>	<u>9,420,236</u>
	<u>13,197,818</u>	<u>12,938,900</u>
Net financial liabilities	<u>(3,947,977)</u>	<u>(4,496,265)</u>
Non-financial assets		
Tangible capital assets (note 8)	81,282,988	78,547,033
Tangible capital assets under construction	43,591	16,790
Inventory	139,832	114,536
Prepaid expenses	<u>23,955</u>	<u>33,692</u>
	<u>81,490,366</u>	<u>78,712,051</u>
Accumulated surplus (note 10)	<u>\$ 77,542,389</u>	<u>\$ 74,215,786</u>
Contingencies (note 14)		

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, 2022

	<u>2022</u> <u>Budget</u> (Note 15)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Operating revenues			
Municipal taxation	\$ 6,454,693	\$ 6,353,704	\$ 6,213,069
User charges	5,738,384	5,547,576	5,181,231
Government transfers - operating	2,365,700	2,527,175	2,789,733
Investment income	33,000	152,660	39,696
Interest and penalties on taxes	300,000	242,003	293,490
Donations and other income	<u>-</u>	<u>250</u>	<u>1,600</u>
	<u>14,891,777</u>	<u>14,823,368</u>	<u>14,518,819</u>
Operating expenditures			
General government	1,563,450	1,462,080	1,636,491
Protection to persons and property	1,876,057	1,938,941	1,654,375
Transportation services	3,971,926	4,006,801	3,591,964
Environmental services	4,568,491	4,610,500	4,703,280
Health services	23,000	411	59
Recreational and cultural services	2,094,432	2,247,877	2,013,523
Planning and development	<u>824,092</u>	<u>514,660</u>	<u>579,403</u>
	<u>14,921,448</u>	<u>14,781,270</u>	<u>14,179,095</u>
Net operating surplus	<u>(29,671)</u>	<u>42,098</u>	<u>339,724</u>
Other income related to capital			
Government transfers - capital	2,693,711	2,404,385	2,763,251
Gain on disposal of tangible capital assets	<u>20,000</u>	<u>880,120</u>	<u>40,472</u>
	<u>2,713,711</u>	<u>3,284,505</u>	<u>2,803,723</u>
Annual surplus	2,684,040	3,326,603	3,143,447
Accumulated surplus at beginning of year	<u>74,215,786</u>	<u>74,215,786</u>	<u>71,072,339</u>
Accumulated surplus at end of year	<u>\$ 76,899,826</u>	<u>\$ 77,542,389</u>	<u>\$ 74,215,786</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
STATEMENT OF CHANGES IN NET FINANCIAL LIABILITIES
YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Budget</u> (Note 15)	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Annual surplus	\$ 2,684,040	\$ 3,326,603	\$ 3,143,447
Amortization of tangible capital assets	2,923,898	2,923,898	2,782,759
Acquisition of tangible capital assets and tangible capital assets under construction	(7,647,433)	(6,595,404)	(4,368,123)
Gain on disposal of tangible capital assets	(20,000)	(880,120)	(40,472)
Proceeds on disposal of tangible capital assets	20,000	1,788,870	40,472
Change in inventory	-	(25,296)	6,075
Change in prepaid expenses	<u>-</u>	<u>9,737</u>	<u>(28,960)</u>
(Increase) decrease in net financial liabilities	(2,039,495)	548,288	1,535,198
Net financial liabilities at beginning of year	<u>(4,496,265)</u>	<u>(4,496,265)</u>	<u>(6,031,463)</u>
Net financial liabilities at end of year	<u>\$ (6,535,760)</u>	<u>\$ (3,947,977)</u>	<u>\$ (4,496,265)</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Annual surplus	\$ 3,326,603	\$ 3,143,447
Items not affecting cash:		
Amortization	2,923,898	2,782,759
Gain on disposal of tangible capital assets	<u>(880,120)</u>	<u>(40,472)</u>
	5,370,381	5,885,734
Net changes in non-cash working capital items:		
Taxes receivable	290,284	222,340
Accounts receivable	(492,817)	(373,946)
Inventory	(25,296)	6,075
Prepaid expenses	9,737	(28,960)
Accounts payable and accrued liabilities	551,887	(503,429)
Employee benefits payable	28,674	(3,316)
Landfill closure and post-closure liabilities	11,601	202,018
Deferred revenue	<u>329,928</u>	<u>(276,759)</u>
	<u>6,074,379</u>	<u>5,129,757</u>
Cash flows from capital activities		
Acquisition of tangible capital assets and tangible capital assets under construction	(6,595,404)	(4,727,127)
Proceeds on disposal of tangible capital assets	<u>1,788,870</u>	<u>40,472</u>
	<u>(4,806,534)</u>	<u>(4,686,655)</u>
Cash flows from investing activities		
Advances of long-term receivables	(44,200)	-
Repayment of long-term receivable	<u>60,860</u>	<u>84,689</u>
	<u>16,660</u>	<u>84,689</u>
Cash flows from financing activities		
Municipal debt repaid	(707,372)	(717,519)
Proceeds from municipal debt	<u>44,200</u>	<u>793,000</u>
	<u>(663,172)</u>	<u>75,481</u>
Increase in cash	621,333	603,272
Cash at beginning of year	<u>3,365,145</u>	<u>2,761,873</u>
Cash at end of year	<u>\$ 3,986,478</u>	<u>\$ 3,365,145</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

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) *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.

e) *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.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) *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.

g) *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.

h) *Landfill Closure and Post-closure Liability*

The Township accrues landfill closure and post-closure care requirements that have been defined in accordance with industry standards and include final covering, landscaping, as well as surface and ground water monitoring and visual inspections. The reported liability is based on estimated future expenses in current dollars, adjusted for estimated inflation and charges to expense are based on usage.

i) *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 liability for landfill closure and post closure costs. Actual results could differ from those estimates.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) *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 years
Buildings	40 years
Vehicles	10 to 25 years
Machinery and equipment	5 to 50 years
Transportation:	
- roads	7 to 40 years
- bridges and structures	40 years
Water and waste plants and networks	50 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.

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.

2. CASH

Cash consists of the following:

	<u>2022</u>	<u>2021</u>
Unappropriated cash	\$ 2,446,398	\$ 1,630,337
Restricted under federal gas tax agreement	460,940	131,012
Restricted for reserve funds	<u>1,079,140</u>	<u>1,603,796</u>
	<u>\$ 3,986,478</u>	<u>\$ 3,365,145</u>

3. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	<u>2022</u>	<u>2021</u>
Water and sewer user fees receivables	\$ 419,303	\$ 402,578
Excise tax rebates receivable	287,682	237,366
Municipal drains charges receivable	652,785	648,217
Due from School Boards and the United Counties	55,901	90,412
Accounts receivable - other	<u>2,346,437</u>	<u>1,890,718</u>
	<u>\$ 3,762,108</u>	<u>\$ 3,269,291</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

4. CREDIT FACILITY

The Township has an authorized revolving operating line of credit facility with a maximum limit of \$2,000,000. The credit facility bears interest at prime and was unused at December 31, 2022.

5. LONG-TERM RECEIVABLES

Long-term receivables consists of the following:

	<u>2022</u>	<u>2021</u>
Community improvement program loans receivable	\$ 58,250	\$ 79,397
Tile drainage loans receivable	<u>189,628</u>	<u>185,141</u>
	<u>\$ 247,878</u>	<u>\$ 264,538</u>

6. 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 balances held in the obligatory reserve funds are as follows:

	<u>Balance December 31, 2021</u>	<u>Additions</u>	<u>Transferred to Income</u>	<u>Balance December 31, 2022</u>
Federal gas tax	<u>\$ 131,012</u>	<u>\$ 329,928</u>	<u>\$ -</u>	<u>\$ 460,940</u>

7. EMPLOYEE BENEFITS PAYABLE

The Township provides employee benefits that will require funding in future periods for vacation pay. The vacation pay liability has been estimated based on pay rates in effect at December 31, 2022 and is expected to be paid out over the next fiscal year.

Employee benefits payable is comprised of:

	<u>2022</u>	<u>2021</u>
Vacation pay	<u>\$ 274,237</u>	<u>\$ 245,563</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

8. TANGIBLE CAPITAL ASSETS

Tangible capital assets consists of the following:

<u>Cost</u>	<u>Balance December 31, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance December 31, 2022</u>
Land	\$ 536,999	\$ 168,262	\$ (190,000)	\$ 515,261
Land improvements	1,564,905	20,518	-	1,585,423
Buildings	26,049,574	3,636,352	(838,643)	28,847,283
Vehicles	9,770,582	711,091	-	10,481,673
Equipment	5,013,050	409,535	-	5,422,585
Roads	21,131,573	1,182,004	-	22,313,577
Bridges	8,677,034	-	-	8,677,034
Water and sewer	57,738,068	440,844	-	58,178,912
	<u>\$130,481,785</u>	<u>\$ 6,568,606</u>	<u>\$(1,028,643)</u>	<u>\$136,021,748</u>

<u>Accumulated Amortization</u>	<u>Balance December 31, 2021</u>	<u>Amortization Expense</u>	<u>Disposals</u>	<u>Balance December 31, 2022</u>
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,095,845	47,795	-	1,143,640
Buildings	18,731,636	736,818	(119,890)	19,348,564
Vehicles	5,435,813	497,896	-	5,933,709
Equipment	4,112,086	160,801	-	4,272,887
Roads	13,923,420	795,504	-	14,718,924
Bridges	3,349,918	136,217	-	3,486,135
Water and sewer	5,286,034	548,867	-	5,834,901
	<u>\$ 51,934,752</u>	<u>\$2,923,898</u>	<u>\$ (119,890)</u>	<u>\$ 54,738,760</u>

<u>Net book value</u>	<u>December 31, 2021</u>	<u>December 31, 2022</u>
Land	\$ 536,999	\$ 515,261
Land improvements	469,060	441,783
Buildings	7,317,938	9,498,719
Vehicles	4,334,769	4,547,964
Equipment	900,964	1,149,698
Roads	7,208,153	7,594,653
Bridges	5,327,116	5,190,899
Water and sewer	52,452,034	52,344,011
	<u>\$ 78,547,033</u>	<u>\$ 81,282,988</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

9. MUNICIPAL DEBT

Municipal debt consists of the following:

	<u>2022</u>	<u>2021</u>
<u>Royal Bank of Canada</u>		
Term loans - interest rates between 2.49% and 3.35%, repayable in monthly blended payments ranging between \$1,445 and \$2,391, maturity dates ranging from 2026 to 2031	\$ 737,443	\$ 924,219
<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 2024 to 2049	7,829,993	8,310,876
<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 \$734 and \$6,793, maturity dates ranging from 2024 to 2032	<u>189,628</u>	<u>185,141</u>
	<u>\$8,757,064</u>	<u>\$9,420,236</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:

2023	\$ 497,358
2024	487,171
2025	457,779
2026	444,533
2027	419,024
2028 and subsequent	<u>6,451,199</u>
	<u>\$ 8,757,064</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

10. ACCUMULATED SURPLUS

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

	<u>2022</u>	<u>2021</u>
Reserves:		
Working funds	\$ 766,397	\$ 716,144
CEMC contingency fund	43,653	43,500
Fire	39,700	86,560
Major capital	1,003,517	-
Modernization & efficiency	385,231	604,568
Recreation	50,522	300,345
Parkland	75,082	60,819
Roads	357,262	656,010
Safe restart fund	-	22,000
Waste management	1,060,110	1,018,394
RARE	376,852	387,531
Water & sewer	2,718,014	2,358,487
WSIB	54,634	54,443
Zoning and elections	90,317	117,500
Other	507,531	531,155
Less funded by reserve funds	<u>(1,079,140)</u>	<u>(1,603,796)</u>
	<u>6,449,682</u>	<u>5,353,660</u>
Reserve funds:		
General reserve funds	693,909	999,228
Modernization & efficiency reserve fund	<u>385,231</u>	<u>604,568</u>
	<u>1,079,140</u>	<u>1,603,796</u>
Reserves and reserve funds - total	<u>7,528,822</u>	<u>6,957,456</u>
Invested in tangible capital assets:		
Equity in tangible capital assets	81,326,579	78,563,823
Less: related debt	(8,567,436)	(9,235,095)
Less: unfinanced tangible capital assets	<u>(638,000)</u>	<u>-</u>
	<u>72,121,143</u>	<u>69,328,728</u>
Amounts to be recovered from future revenues:		
Accrued interest	(33,581)	(36,678)
Accrued landfill closure and post-closure costs	(1,799,758)	(1,788,157)
Employee benefits payable	<u>(274,237)</u>	<u>(245,563)</u>
	<u>(2,107,576)</u>	<u>(2,070,398)</u>
	<u>\$ 77,542,389</u>	<u>\$ 74,215,786</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

11. 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, 2022

11. SEGMENTED INFORMATION (continued)

	<u>General Government</u>	<u>Protection</u>	<u>Transportation</u>	<u>Environment</u>	<u>Health</u>	<u>Recreation and Cultural</u>	<u>Planning and Development</u>	<u>2022 Totals</u>	<u>2021 Totals</u>
Revenues									
Municipal taxation	\$ 673,631	\$ 951,020	\$2,800,417	\$ 536,062	\$ 16,630	\$1,046,292	\$ 329,652	\$ 6,353,704	\$ 6,213,069
User charges	111,290	400,204	57,821	4,149,477	-	557,129	271,655	5,547,576	5,181,231
Government transfers									
- operating	267,934	378,267	1,113,861	213,218	6,615	416,161	131,119	2,527,175	2,789,733
- capital	-	-	488,992	-	-	1,915,393	-	2,404,385	2,763,251
Other	<u>394,913</u>	<u>880,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,275,033</u>	<u>375,258</u>
	<u>1,447,768</u>	<u>2,609,611</u>	<u>4,461,091</u>	<u>4,898,757</u>	<u>23,245</u>	<u>3,934,975</u>	<u>732,426</u>	<u>18,107,873</u>	<u>17,322,542</u>
Expenditures									
Wages and benefits	728,457	896,208	1,390,073	1,160,045	-	925,318	307,712	5,407,813	5,261,372
Interest municipal debt	-	44,637	8,304	199,701	-	-	11,189	263,831	277,522
Materials and services	558,890	465,058	1,262,366	1,641,295	411	802,631	185,415	4,916,066	4,657,443
Contracted services	-	31,157	59,457	464,528	-	10,461	-	565,603	535,014
Insurance and financial costs	93,450	99,640	69,528	107,162	-	45,823	-	415,603	349,674
Third party transfers	-	127,776	-	-	-	163,180	(2,500)	288,456	295,695
Amortization	<u>81,283</u>	<u>274,465</u>	<u>1,217,073</u>	<u>1,037,769</u>	<u>-</u>	<u>300,464</u>	<u>12,844</u>	<u>2,923,898</u>	<u>2,782,759</u>
	<u>1,462,080</u>	<u>1,938,941</u>	<u>4,006,801</u>	<u>4,610,500</u>	<u>411</u>	<u>2,247,877</u>	<u>514,660</u>	<u>14,781,270</u>	<u>14,159,479</u>
Net surplus (deficit)	\$ <u>(14,312)</u>	\$ <u>670,670</u>	\$ <u>454,290</u>	\$ <u>288,257</u>	\$ <u>22,834</u>	\$ <u>1,687,098</u>	\$ <u>217,766</u>	\$ <u>3,326,603</u>	\$ <u>3,163,063</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

12. 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>2022</u>	<u>2021</u>
School boards	<u>\$ 2,587,608</u>	<u>\$ 2,572,516</u>
United Counties of Stormont, Dundas and Glengarry	<u>\$ 7,064,926</u>	<u>\$ 6,893,293</u>

13. 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 559,000 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, 2022. The results of this valuation disclosed total actuarial liabilities of \$130,306 million with actuarial assets of \$123,628 million indicating an actuarial deficit of \$6,678 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 2022 was \$326,401 (2021 - \$294,632) for current service and is included as an expenditure on the statement of operations.

14. 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 \$54,634 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 consolidated 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, 2022

15. 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>2022</u>
Annual surplus as budgeted	\$ -
Add:	
Capital expenditures expensed	7,647,433
Principal repayment of municipal debt expensed	759,798
Transfers to reserves expensed	109,575
Less:	
Loan proceeds included as income	(1,005,000)
Transfers from reserves included as income	(1,812,618)
Principal repayment of tile drain loans receivable included as income	(91,250)
Amortization of tangible capital assets not recorded	<u>(2,923,898)</u>
Annual budgeted surplus as presented on the statement of operations	<u>\$ 2,684,040</u>

16. EXPENSES BY OBJECT

Operating expenditures by object is summarized as follows:

	<u>2022</u>	<u>2021</u>
Wages and benefits	\$ 5,407,813	\$ 5,261,372
Interest on municipal debt	263,831	277,522
Materials and services	4,916,066	4,657,443
Contracted services	565,603	535,014
Insurance and financial costs	415,603	349,674
Third party transfers	288,456	295,695
Amortization	<u>2,923,898</u>	<u>2,782,759</u>
	<u>\$ 14,781,270</u>	<u>\$ 14,159,479</u>

17. MEASUREMENT UNCERTAINTY - LANDFILL LIABILITIES

Management's estimate for the landfill closure and post-closure liability is subject to measurement uncertainty. The estimate is based on assumptions and calculations contained in the engineer's reports completed in 2021, modified as necessary for the passage of time and actual use of the landfill site. Actual results could differ significantly from those estimates because of the uncertainty related to future cost estimates and future use of the landfill site.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2022

18. FUTURE ACCOUNTING PRONOUNCEMENTS

Standards effective beginning on or after April 1, 2022

Financial instruments

PS 3450 establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

This standard is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Asset Retirement Obligations

PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations ("ARO"). As asset retirement obligations associated with landfills are included in the scope of PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn. The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.
- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.

This standard is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**SCHEDULE 1 - FIVE YEAR FINANCIAL REVIEW (unaudited)****DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Population (MPAC)	8,444	8,325	8,407	8,379	8,511
Number of Households (MPAC)	4,940	4,910	4,898	4,879	4,887
Taxable Assessment (000's)					
Residential and farm	\$ 1,374,561	\$ 1,363,904	\$ 1,358,395	\$ 1,255,913	\$ 1,158,414
Commercial and industrial	<u>114,926</u>	<u>114,753</u>	<u>114,598</u>	<u>109,351</u>	<u>103,960</u>
Total	<u>\$ 1,489,487</u>	<u>\$ 1,478,657</u>	<u>\$ 1,472,993</u>	<u>\$ 1,365,264</u>	<u>\$ 1,262,374</u>
Property Taxes Billed (000's)					
Own purpose	\$ 6,354	\$ 6,213	\$ 6,254	\$ 5,743	\$ 5,597
Upper-Tier Municipality	7,065	6,893	6,904	6,533	6,289
School Boards	<u>2,588</u>	<u>2,573</u>	<u>2,883</u>	<u>2,872</u>	<u>2,826</u>
Total	<u>\$ 16,007</u>	<u>\$ 15,679</u>	<u>\$ 16,041</u>	<u>\$ 15,148</u>	<u>\$ 14,712</u>
Tax Arrears					
% of own levy	20 %	25 %	28 %	34 %	35 %
% of total levy	8 %	11 %	13 %	13 %	13 %
Municipal Debt (000's)					
Municipal debt	\$ 8,757	\$ 9,420	\$ 9,345	\$ 9,733	\$ 8,116
Annual debt charges	\$ 923	\$ 913	\$ 1,029	\$ 705	\$ 648
Municipal Equity (000's)					
Surplus and reserves	\$ 7,529	\$ 6,957	\$ 5,058	\$ 6,203	\$ 9,459
Invested in tangible capital assets	\$ 72,121	\$ 69,329	\$ 67,885	\$ 63,216	\$ 52,349
Reserves as % of operating expenses	50.94 %	49.07 %	37.00 %	43.75 %	68.71 %
Financial Indicators:					
Sustainability:					
Financial assets to liabilities	0.70 %	0.65 %	0.56 %	0.69 %	0.99 %
Municipal debt to tangible capital assets	10.77 %	11.99 %	12.14 %	13.40 %	13.49 %
Flexibility:					
Debt charges to total operating revenue	6.23 %	6.29 %	7.26 %	4.83 %	4.58 %
Total operating revenue to taxable assessment	1.00 %	0.98 %	0.96 %	1.07 %	1.12 %
Vulnerability:					
Operating government transfers to operating revenues	17.05 %	19.21 %	20.24 %	21.45 %	17.20 %
Total government transfers to total revenues	33.27 %	38.25 %	39.59 %	65.60 %	129.02 %



STAFF REPORT TO COUNCIL

Report No: BP-2023-15

May 23, 2023

From: Jacob Rheume – Chief Building Official/Director of Building, By-law & Planning

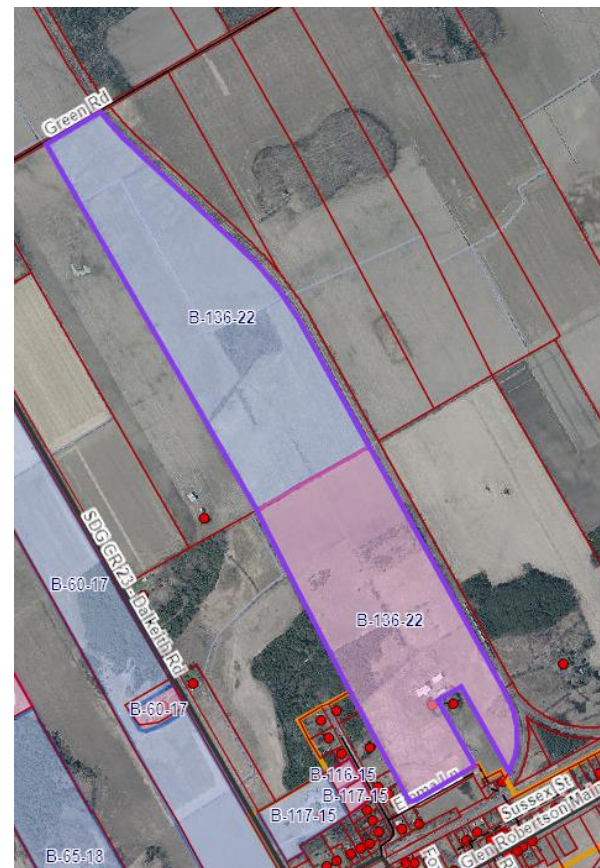
RE: A resolution required for consent application B-136-22 for the retained portion to be exempt from having frontage on an open and maintained road allowance.

Recommended Motion:

THAT Council passes a resolution required for consent application B-136-2022 for the retained portion to be exempt from having frontage on an open and maintained road allowance, as per Official Plan Section 8.12.13.12.

Background / Analysis:

Cyril & Myriam SCHNEIDER submitted a Consent Application to the United Counties of Stormont Dundas & Glengarry to sever approximately 76.66 acres of land from the original lot, being the South portion of the lands, to create a residential/agricultural-use property to be used by a family member. The retained portion of approximately 85.38 acres will be kept by the current owners to continue the existing agricultural/farming operation being a family base business, permitted in the Zoning By-law.



As per the Zoning By-law and the Official Plan, any development must be on a lot where there is public access. A resolution is being passed by Council this evening, for the retained portion to be exempt from having frontage on an open and maintained road allowance. The new lot will only be accessible via the unopened and unmaintained portion of a “green road” (unmaintained and unopened road allowance owned by the Township) being the extension of McCormick Road or via the existing access from 21991 Emma Lane. No public roadway extension is being requested.



Section 8.12.13.12- The lot(s) shall have frontage on and direct access to an open year-round maintained public road unless otherwise exempted. Frontage may be exempted for farmland or extractive operations where back lands are otherwise accessible (e.g. unopened road allowance, right-of-way, from abutting lands owned by applicant) and where the local municipality has passed a Council Resolution of support. These lands must be rezoned to prohibit residential buildings.

Therefore, the United Counties of Stormont Dundas & Glengarry requires a resolution from Council before finalizing the approval for consent, being condition No. 5 on consent application B-136-22.

Several other conditions are to be fulfilled by the owner for the severance application. The owners have 2 years to fulfill all the conditions, such as fees to be paid, Zoning By-law Amendment, etc., as per Planning Act.

Alternatives:

1. Council passes the resolution required for consent application B-136-2022 for the retained portion to be exempt from having frontage on an open and maintained road allowance
2. Council does not support the resolution.

Financial Implications:

No financial implication.

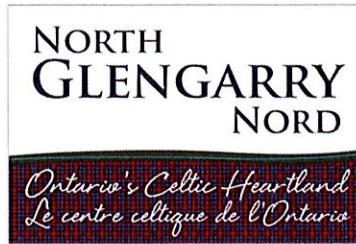
Attachments & Relevant Legislation:

No attachments

Others Consulted:

United Counties of Stormont Dundas & Glengarry

Reviewed and Approved by:
Sarah Huskinson, CAO/Clerk



**STAFF REPORT
PUBLIC MEETING OF PLANNING**

DATE: May 23, 2023

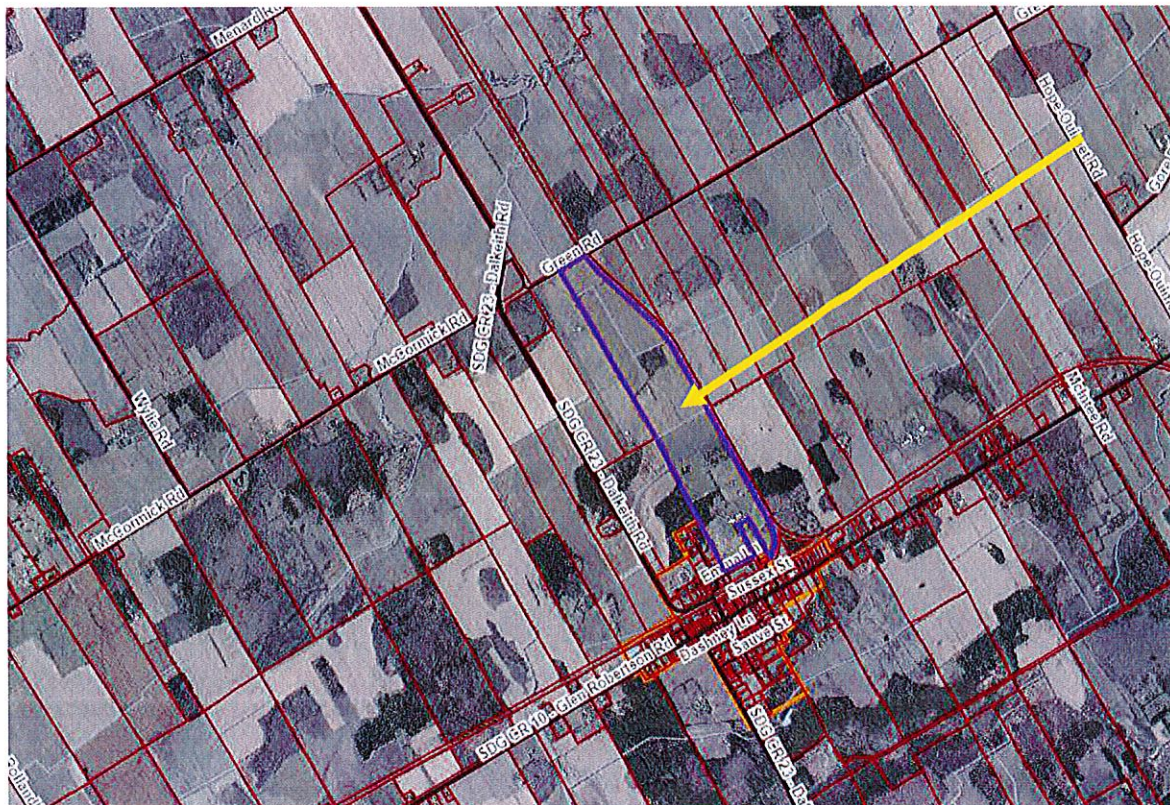
TO: Mayor and Council Members

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

RE: Zoning By-law Amendment No. Z-07-2023

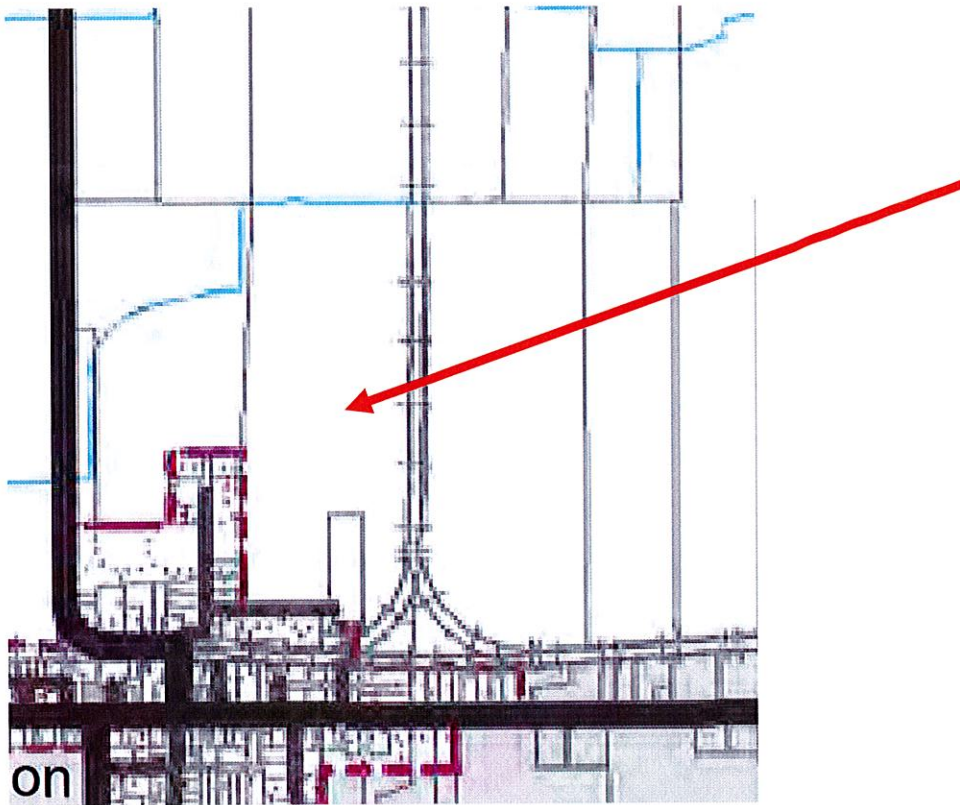
Owner: Cyril & Myriam SCHNEIDER

Location: 21991 Emma Lane, Glen Robertson, K0B 1H0, ON
Lochiel Con 2, Part Lot 6

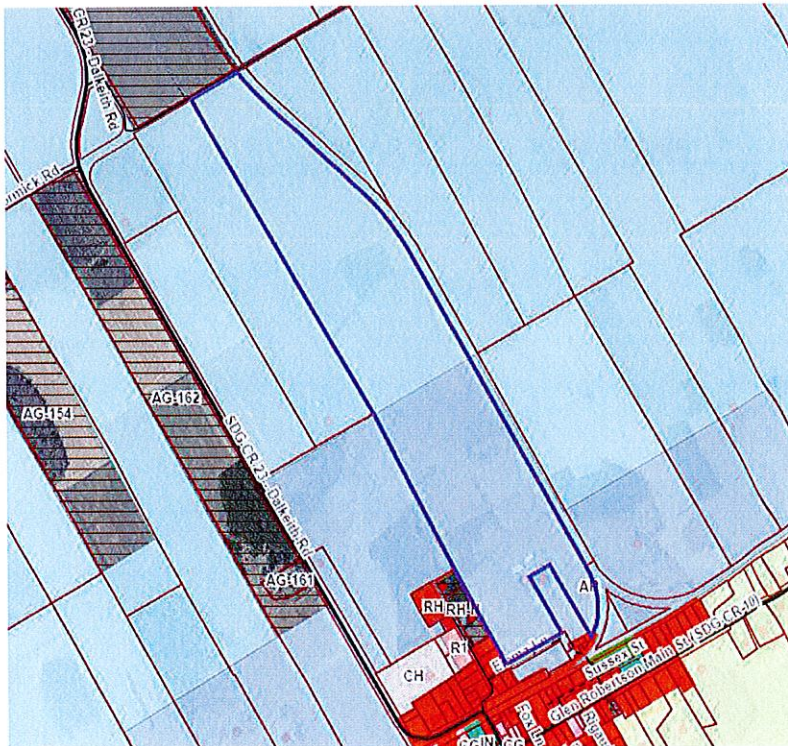




Official Plan designation: Agricultural Resource Lands



Zoning designation: General Agricultural (AG) & Restricted Agricultural (AR)



Purpose of application: to Re-zone the retained portion of the property from General Agricultural (AG) to General Agricultural Special Exception (AG-227) to prohibit residential development as per condition No. 4 on consent application B-136-22.



Discussion: The subject land area is approximately 162 acres. The applicant received conditional approval from the United Counties of Stormont Dundas & Glengarry on December 20, 2022, to sever approximately 76.66 acres of land from the original lot, being the South portion of the lands, to create a residential/agricultural-use property to be used by a family member. The retained portion of approximately 85.38 acres will be kept by the current owners to continue the existing agricultural/farming operation being a family base business, permitted in the Zoning By-law.

The severed land will be at least 74 acres, making the portion compliant with the Zoning By-law for minimum lot area for agricultural development and use which is why no prohibitions of any use are required.

The Zoning By-law will prohibit residential development on the retained portion as there is no access to a maintained roadway. As per the Zoning By-law and the Official Plan, any development must be on a lot where there is public access. A resolution will be passed by Council later this evening, for the retained portion to be exempt from having frontage on an open and maintained road allowance. The new lot will only be accessible via the unopened and unmaintained portion of a “green road” (unmaintained and unopened road allowance owned by the Township) being the extension of McCormick Road or via the existing access from 21991 Emma Lane. No public roadway extension is being requested.



There currently is an existing entranceway to the severed portion which will be used for the residential/agricultural portion which is shared with 21995 Emma Lane, and a civic number is already assigned which will also be kept for the existing residential dwelling.

No entranceway or civic number can be assigned to the retained portion as it does not have frontage on a public roadway, only on an unopened and unmaintained road allowance, but the agricultural use is permitted in the Township's Zoning By-law.

The surrounding official plan designation is mostly Agricultural Resource Lands for all adjacent and neighboring properties on the North, East and West. The is the Rural Settlement Area of Glen Robertson to the South.

The surrounding zoning consists of General Agricultural (AG) & Restricted Agricultural (AR) for what is adjacent to Glen Robertson, and most of the properties on the South side are within the settlement area of Glen Robertson so they consist of residential use properties.

The surrounding uses includes mostly agricultural cash crop/fields and livestock facilities, with some rural residential properties of the North, East and West. Across the train tracks, South of the property, are mostly residential properties with Glen Robertson.

We have received a comment from RRCA as there is a mapped watercourse on and within 15m of the subject lot. Alterations to the watercourse including but not limited to shoreline restoration, crossings, bridges, culverts, channelization, channel closures, realignment and cleanouts shall require permission from the Raisin Region Conservation Authority, as per O. Reg. 175/06.

No other agencies, Township departments or members of public expressed concerns or provided any comments regarding this Zoning By-law Amendment.



Provincial Policy Statement (2020)

According to the Provincial Policy Statement (2020) lot creation is may be permitted in certain circumstances where it can be demonstrated that the lot can accommodate the use, accessory uses, and appropriate sanitary sewage and water services.

SDG Counties Official Plan (2018)

The SDG Counties Official Plan Policy (S.8.12.13.12) permits agricultural lots to be created with no frontage on an open roadway as the frontage may be exempted for farmland by way of a resolution of support passed by council.

In conclusion, based on the criteria above, the proposed zoning amendment conforms to the relevant policies of the United Counties of Stormont Dundas and Glengarry's Official Plan, it is consistent with Provincial Policy Statement and compliant with the Township of North Glengarry Zoning By-law No. 39-2000.



STAFF REPORT TO COUNCIL

Report No: PW-202322

May 23, 2023

From: Timothy Wright, Director of Public Works

RE: Large Item Pick Up Continuation

Recommended Motion:

THAT Council approves the full implementation of the Large Item Pick Up program for 2023 at a cost of \$30 for the initial pick up and \$10 per cubic meter thereafter

Background / Analysis:

Public Works conducted a pilot program last year for a Large Item Pick Up Program (LIPU). The program was met with much enthusiasm by a significant population in our Township who do not have easy access to a truck or trailer. It is much more cost effective than if contracted out for a seasonal pick up as is done in Townships North and South of us.

The pilot was for four months and 50 (fifty) pick ups were performed. During the pilot, we set the fees at \$20 per initial pick up and \$10 per cubic meter thereafter. We received \$1565.79 in revenue including scrap metal but had \$3,078.67 in expenses for running the program. The program ended up costing the Township \$1,512.88.

This overrun was due to the unavailability of the more junior staff that we had planned to use for the pick -up, due to requirements and sickness. Also being a new program, it became necessary to send more experienced staff who could work with more unexpected conditions. As a result of this we believe the price should be set at \$35 per initial pick up and \$10 per cubic meter thereafter. With refinement, we believe we can reduce the labour cost and with the change in pricing, this will ensure the project remains cost neutral.

Alternatives:

Approve the pricing change and continue the program - Recommended

Do not proceed with a large item pick up program – Not recommended

Financial Implications:

LIPU PILOT PROGRAM DURATION	June 15 - Oct 12, 2022	May 2023 - Nov 2023	
Total Pick ups	50	71.5	
	4 months	7 months (Estimates)	57%
LIPU REVENUE SUMMARY			43%
Cash Payments Received	\$ (180.00)	\$ (257.40)	
Stripe Payments Received	(\$1,056.39)	(\$1,510.64)	
Scrap Revenue	\$ (329.40)	\$ (471.04)	
Total Revenue	\$ (1,565.79)	\$ (2,239.08)	
LIPU EXPENSE SUMMARY			
Start Up Cost	\$ 8,416.84	N/A	Includes trailer, trailer modifications and supplies.
Fixed Expense			
Labour	\$ 1,279.67	\$1,573.00	
2022 hours	55	78.65	
Fuel	\$ 309.00	\$441.87	
Booking system	\$ 320.00	\$480.00	
Disposal	\$ 1,170.00	\$1,673.10	
	\$ 3,078.67	\$4,167.97	
Note* Expenses do not include tax			
Program Cost/fixed costs	\$ 1,512.88	\$ 1,928.89	
Cost/Pickup	\$30.26	\$26.98	
2023 LIPU PROGRAM	May to Nov, 2023		

Breakeven Analysis:

- \$35 per booking (1cubic meter included)
- \$10 per cubic meter thereafter

BREAK-EVEN ANALYSIS - Suggested pricing

Fixed Costs	
<i>Costs required to produce the first unit of a product.</i>	
Definition	Cost
Booking Software	500.00
Disposal Fees	1,200.00

Unit Selling Price:	46.32
----------------------------	-------

*This is for \$35 per initial pick up and \$10 per cubic meter after
Each person averaged 1 extra cubic meter of material per pick up*

Expected Unit Sales:	120
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Number of units of the product projected to be sold over a specific period of time.

Break-Even Units:	116.84
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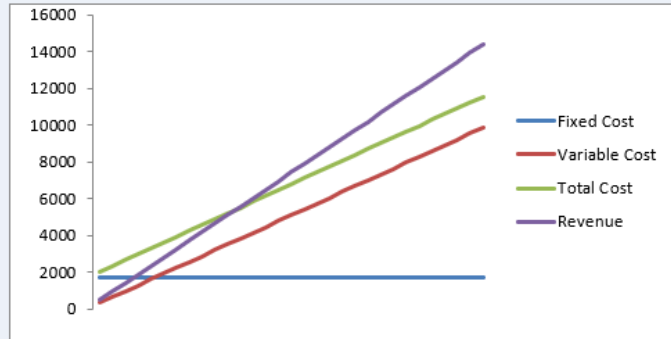
Variable Unit Costs	
<i>Costs that vary directly with the production of one additional unit.</i>	
Definiton	Cost
Labour	25.59
Fuel	6.18

BREAK-EVEN ANALYSIS - Suggested Pricing

Total Fixed Costs:	1,700.00
Total Variable Unit Costs:	31.77
Expected Unit Sales:	120
Price per Unit:	46.32

Break Even Units: 116.84

You will be making profit after 116.84 units.



Units	Fixed Cost	Variable Cost	Total Cost	Revenue	Profit
10	1,700.00	317.70	2,017.70	463.20	-1,554.50
20	1,700.00	635.40	2,335.40	926.40	-1,409.00
30	1,700.00	953.10	2,653.10	1,389.60	-1,263.50
40	1,700.00	1,270.80	2,970.80	1,852.80	-1,118.00
50	1,700.00	1,588.50	3,288.50	2,316.00	-972.50
60	1,700.00	1,906.20	3,606.20	2,779.20	-827.00
70	1,700.00	2,223.90	3,923.90	3,242.40	-681.50
80	1,700.00	2,541.60	4,241.60	3,705.60	-536.00
90	1,700.00	2,859.30	4,559.30	4,168.80	-390.50
100	1,700.00	3,177.00	4,877.00	4,632.00	-245.00
110	1,700.00	3,494.70	5,194.70	5,095.20	-99.50
120	1,700.00	3,812.40	5,512.40	5,558.40	46.00

Others Consulted:

Jessica MacDonald

Reviewed and approved by:
Sarah Huskinson, CAO/Clerk



STAFF REPORT TO COUNCIL

Report No: PW-202323

May 23, 2023

From: Timothy Wright, Director of Public Works

RE: Award of Sewer Lining Tender

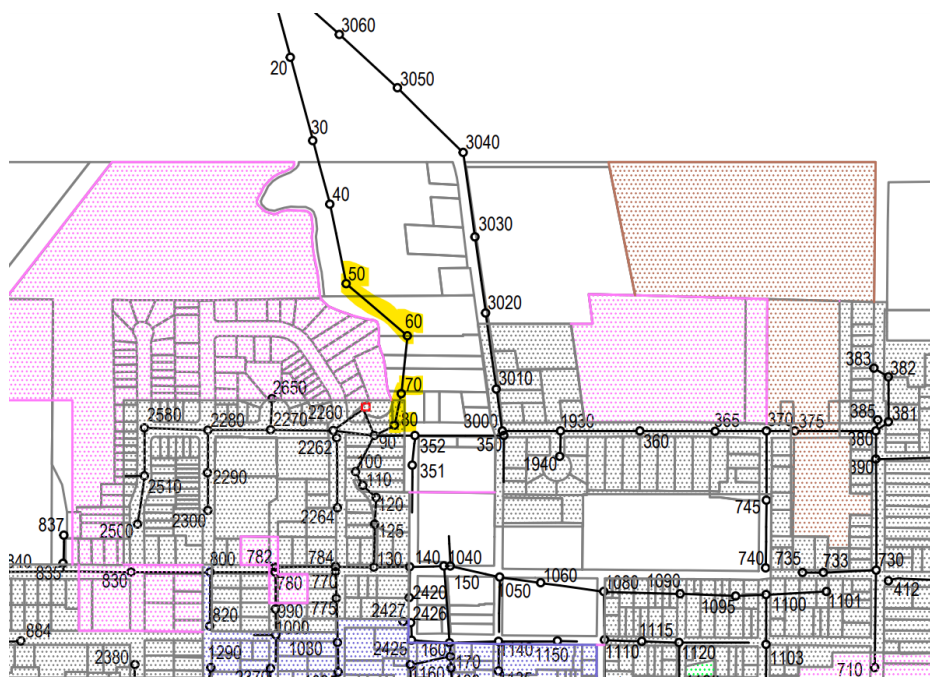
Recommended Motion:

THAT the Council of the Township of North Glengarry receives Staff Report No. PW-202323, Award of Sewer Lining Tender (PW 2023-08); and

THAT the Council of the Township of North Glengarry authorizes the award of the tender for sewer lining to Clean Water Works Inc to complete sanitary sewer relining for \$88,357.32 + HST which is approved as part of the 2023 capital budget.

Background / Analysis:

Every year North Glengarry endeavours to reline a portion of the sewer system to reduce infiltration and increase capacity for the pumping stations and the lagoons. This year we plan to reline two sections that run from the body of the main system to the main pumping station. These sections are low-lying in a flood-prone area that would be receiving high amounts of infiltration during storm events.



This project is just under the budgeted amount of \$90,000.00 for this work and is to be charged to 1-5-9400-8000 SRLINE.

Alternatives:

N/A

Financial Implications:

Company	Primary	Provisional	Total
Aquadrain	\$ 77,017.60	\$ 30,844.10	\$ 107,861.70
Insituform Technologies Ltd	\$ 141,803.80	\$ 31,647.53	\$ 173,451.33
Clean Water Works Inc	\$ 66,250.00	\$ 22,107.32	\$ 88,357.32
Aquatech Solutions	\$ 138,107.00	\$ 35,455.00	\$ 173,562.00
Clearwater Structures	\$ 123,730.00	\$ 65,360.00	\$ 189,090.00
Services Infrapex Inc	\$ 99,200.00	\$ 35,051.00	\$ 134,251.00
Sewer Technologies	\$ 151,548.20	\$ 45,717.70	\$ 197,265.90

Attachments & Relevant Legislation:

Environmental Protection Act
Lakes and Rivers Improvement Act
Nutrient Management Act
Ontario Water Resources Act
Public Lands Act
Safe Drinking Water Act
Sustainable Water and Sewage Systems Act, 2002
Environmental Assessment Act
Environmental Bill of Rights

Others Consulted:

Dean McDonald

Reviewed and approved by:
Sarah Huskinson, CAO/Clerk



SANITARY AND STORM SEWER **CCTV INSPECTION REPORT**

Report: HYD-22187

Completion date: 05th of October 2022

Sewer use: Sanitary and Storm

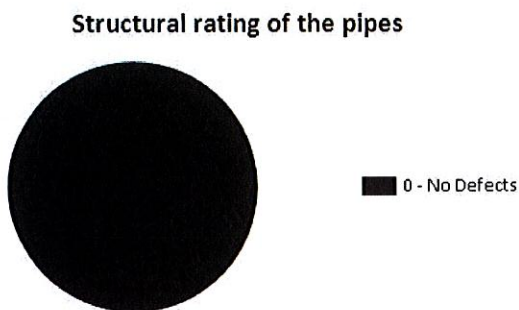
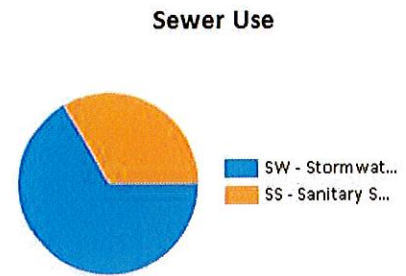
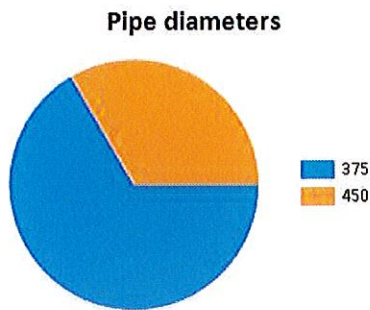
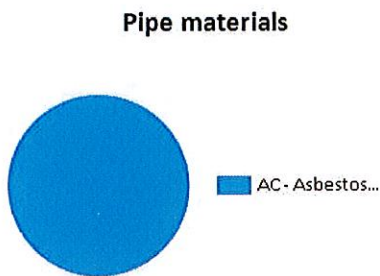
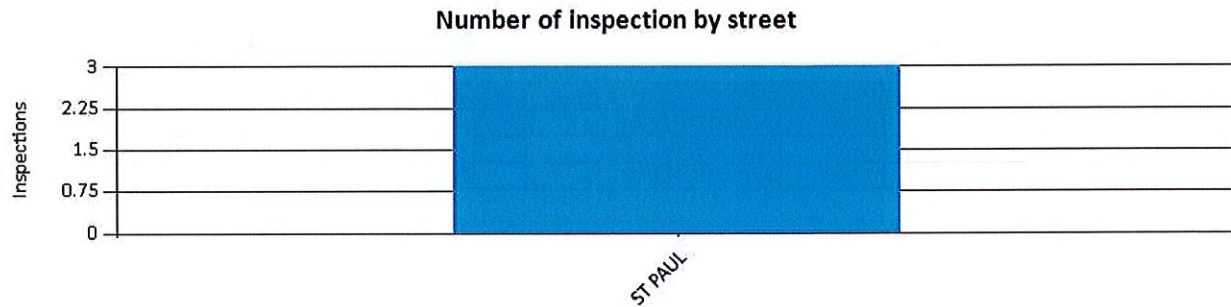
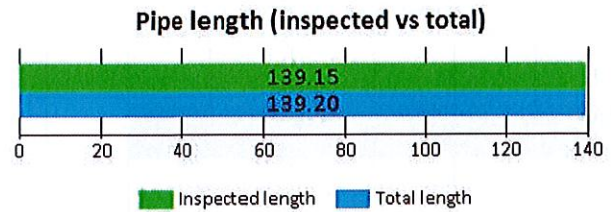
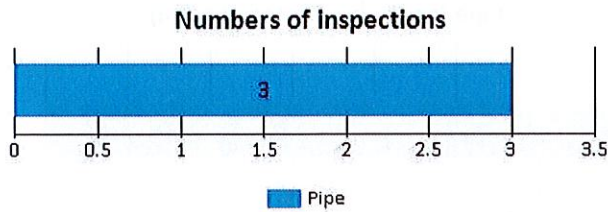
Project: St Paul Street Alexandria

PO Box 49
Hawkesbury, ON
K6A 2R8

Tel: 613-317-6641
Fax: 613-632-2932

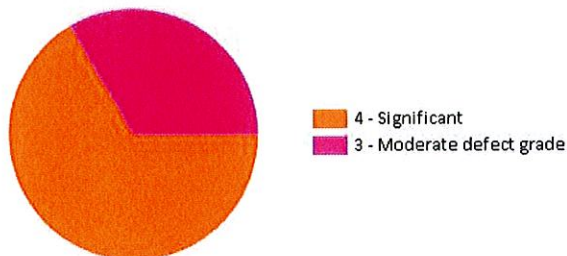
	Page
1. Graphical summary of the report	3
2. Index of pipes	4
3. Structural rating	5
4. O&M rating	6
5. Pipe summary and condition details	7
6. Vision Report© Legend	22

1. Graphical summary of the report

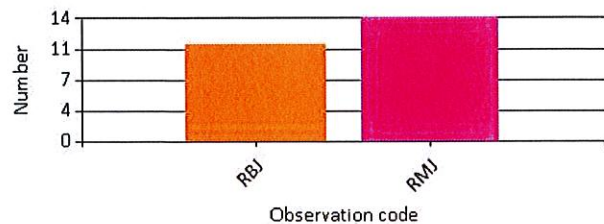


Most important structural observations (Grades 3, 4 and 5)

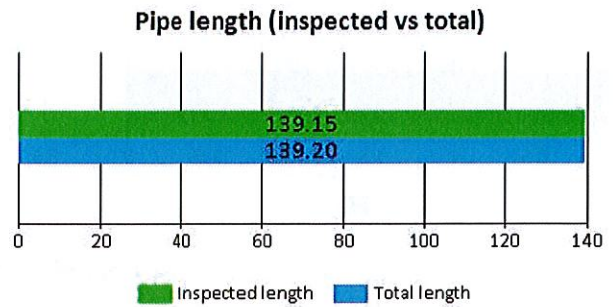
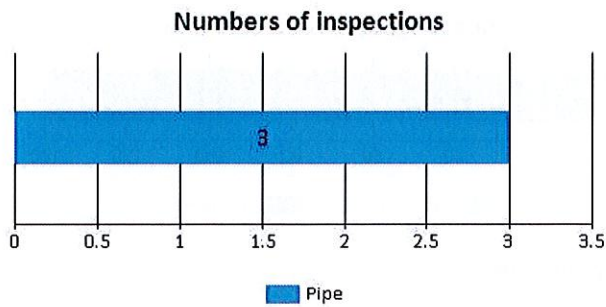
Operation and maintenance rating of the pipes



Most important operation & maintenance observations (Grades 3, 4 and 5)



2. Index of pipes



Pipe	Start/End	Direction	Road	Date	Inspected	Total	Inspection Status	Page
60 50	60 --> 50	Direction of flow	ST PAUL	05/10/2022 9:17 AM	21.34	94.76	Complete Inspection	12
60 50	50 --> 60	Against flow	ST PAUL	05/10/2022 8:15 AM	73.37	94.76	Complete Inspection	7
80 70	70 --> 80	Against flow	ST PAUL	05/10/2022 9:51 AM	44.44	44.44	Complete Inspection	18

3. Structural rating

Structural rating of the pipes



0 - No Defects

Most important structural observations
(Grades 3, 4 and 5)

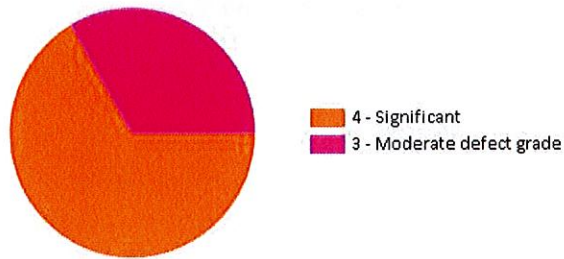
3 items

0 - No Defects (3 of 3 items)

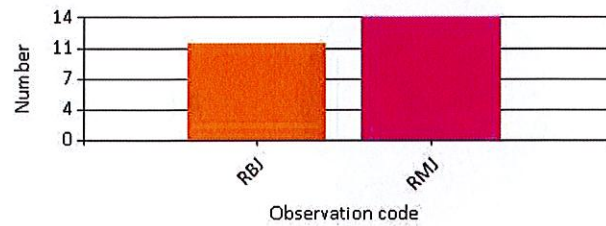
Score	Quick	Index	Pipe	Start/End	Direction	Road	Page
0	0000	0	60 50	60 --> 50	Direction of flow	ST PAUL	12
0	0000	0	60 50	50 --> 60	Against flow	ST PAUL	7
0	0000	0	80 70	70 --> 80	Against flow	ST PAUL	18

4. O&M rating

Operation and maintenance rating of the pipes



Most important operation & maintenance observations (Grades 3, 4 and 5)



3 items

4 - Significant (2 of 3 items)

Score	Quick	Index	Structural	Pipe	Start/End	Direction	Road	Page
41	423A	3.2	0	60 50	60 --> 50	Direction of flow	ST PAUL	12
37	4911	3.7	0	60 50	50 --> 60	Against flow	ST PAUL	7

3 - Moderate defect grade (1 of 3 items)

Score	Quick	Index	Structural	Pipe	Start/End	Direction	Road	Page
12	3313	2	0	80 70	70 --> 80	Against flow	ST PAUL	18

5. Pipe summary and condition details



Pipe identification

Pipe: 60 50	Direction of inspection: 50 --> 60
Direction of flow: 60 --> 50	Direction: Against flow

Pipe location

Road: ST PAUL	<u>UPSTREAM</u>	<u>DOWNSTREAM</u>
Crossroad:	Easting (X):	Easting (X):
Drainage Area:	Northing (Y):	Northing (Y):
City: ALEXANDRIA	Elevation (Z):	Elevation (Z):
Location:	GPS Accuracy:	
Location details:	Coordinate System:	
Owner:	Vertical Datum:	
Road segment:		

Pipe characteristics

Pipe Use: Stormwater Pipe	Surveyed Length: 73.37
Height: 375	Total length: 94.76
Width:	Joint length:
Shape: Circular	Rim/Inv.:
Material: Asbestos Cement	Grade/Inv.:
Lining:	Rim/Grade:
Coating Method:	Rim/Inv.:
Year Constructed:	Grade/Inv.:
Year renewed:	Rim/Grade:

Additional details

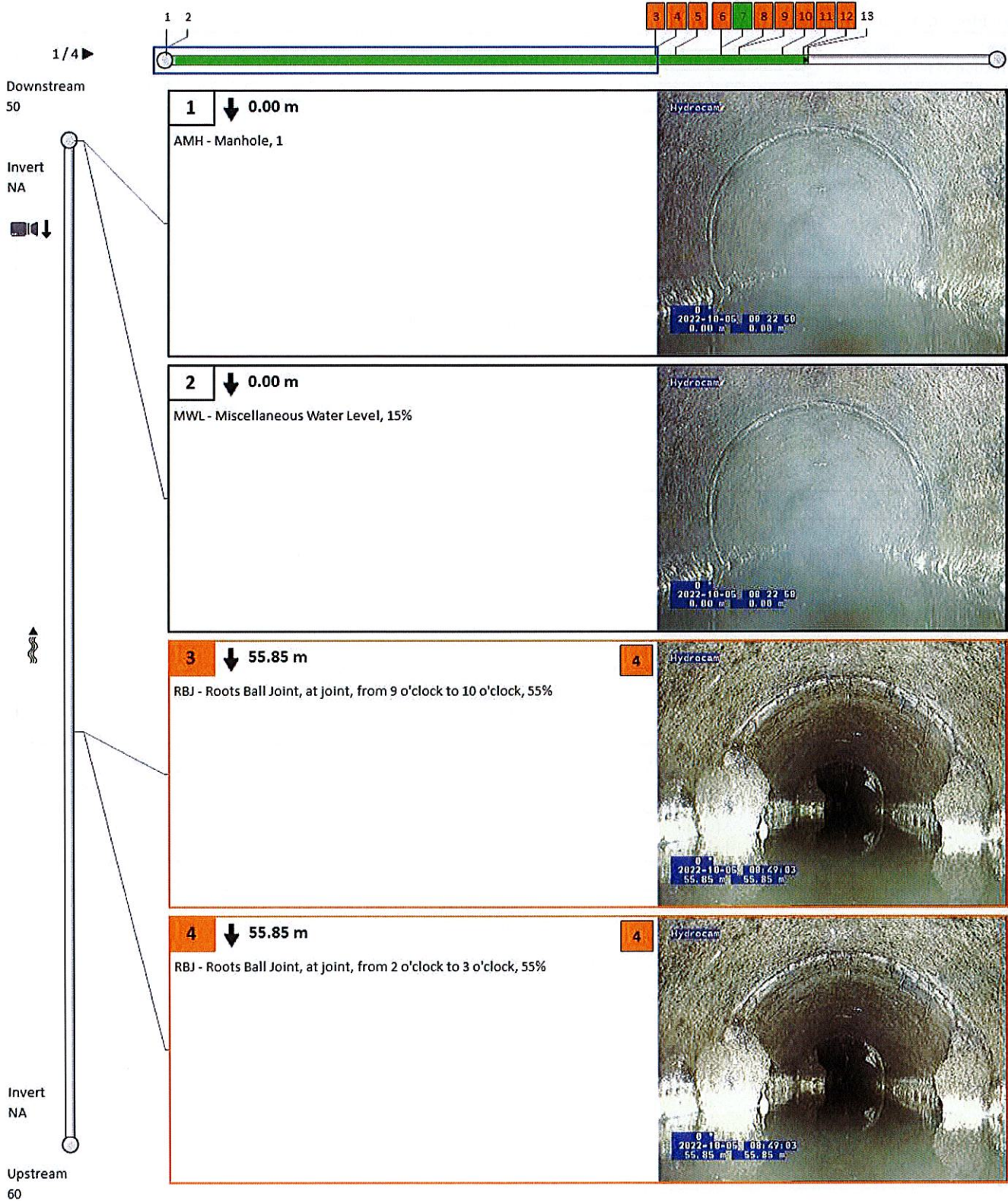
Inspection standard: PACP 7.0	Surveyed by: Jacob Pilon
Inspection Status: Complete Inspection	Certificate Number: U-122-C1746
Date: 05/10/2022 8:15 AM	Reviewed By:
Project:	Reviewer Certificate:
Customer: ST-PAUL ALEXANDRIA	Pre-Cleaning: Heavy Cleaning
PO number:	Date cleaned:
Work Order:	Media Label:
Purpose:	Unit of measurement: Metric
Weather: Dry	Sheet Number:
Flow control: Not Controlled	Additional information:
Used Technology:	

Structural rating	O&M rating	Overall rating	Failure
Peak: 0	Peak: 4	Peak: 4	Consequence:
Quick rating: 0000	Quick rating: 4911	Quick rating: 4911	Likelihood: 4.9
Score: 0	Score: 37	Score: 37	Risk:
Index: 0	Index: 3.7	Index: 3.7	

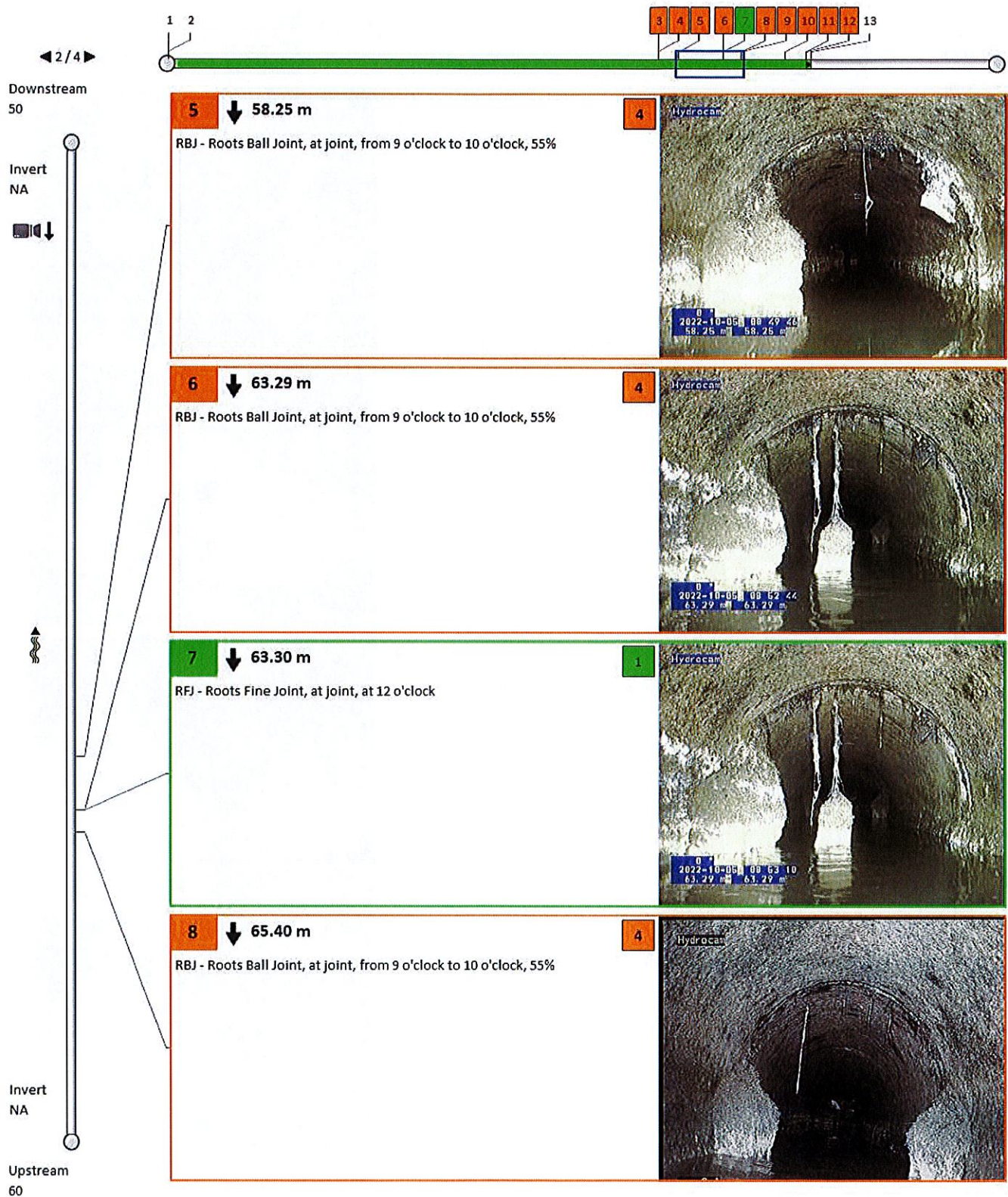
Other information

Information 1:	Information 6:
Information 2:	Information 7:
Information 3:	Information 8:
Information 4:	Information 9:
Information 5:	Information 10:

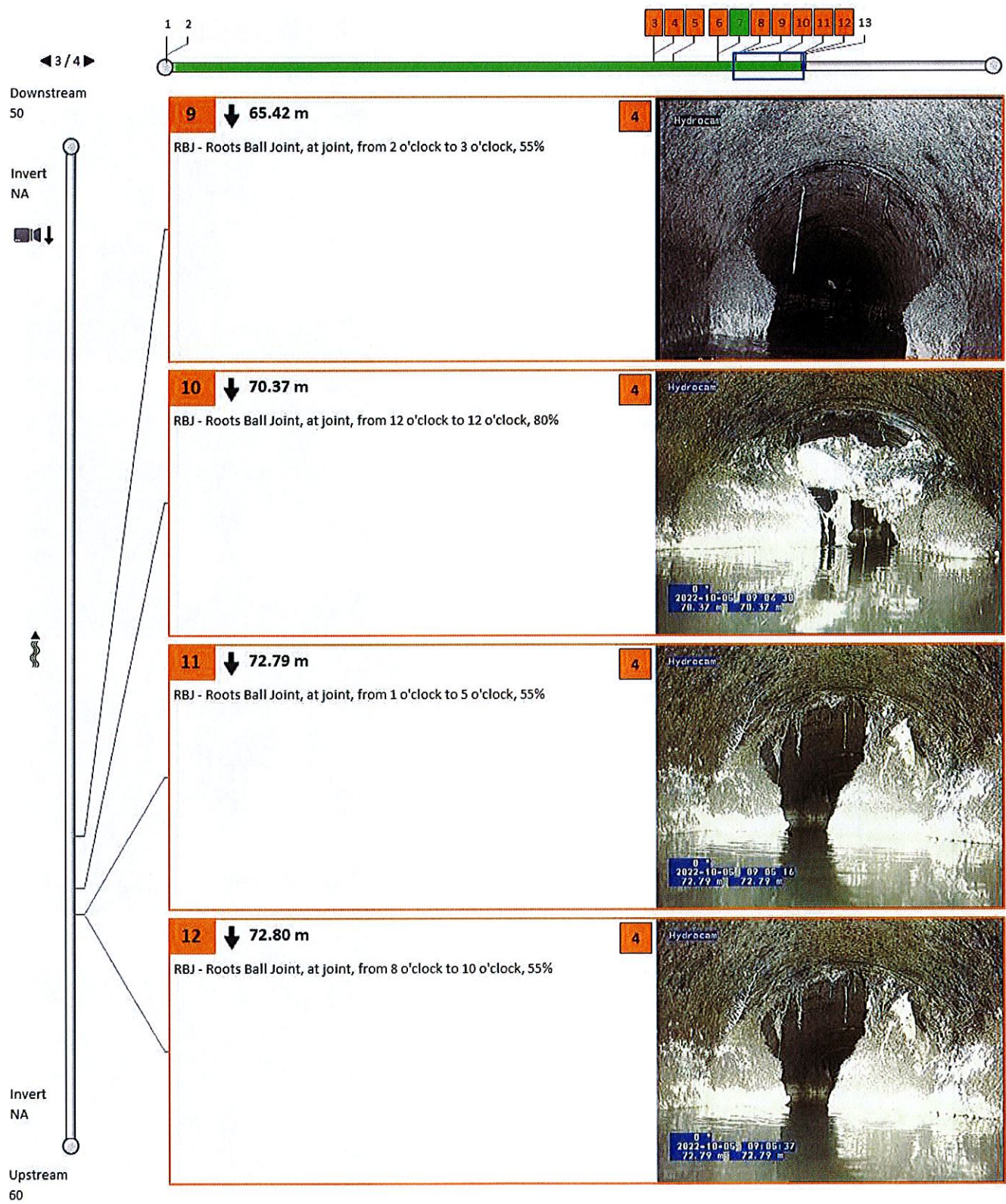
5. Pipe summary and condition details



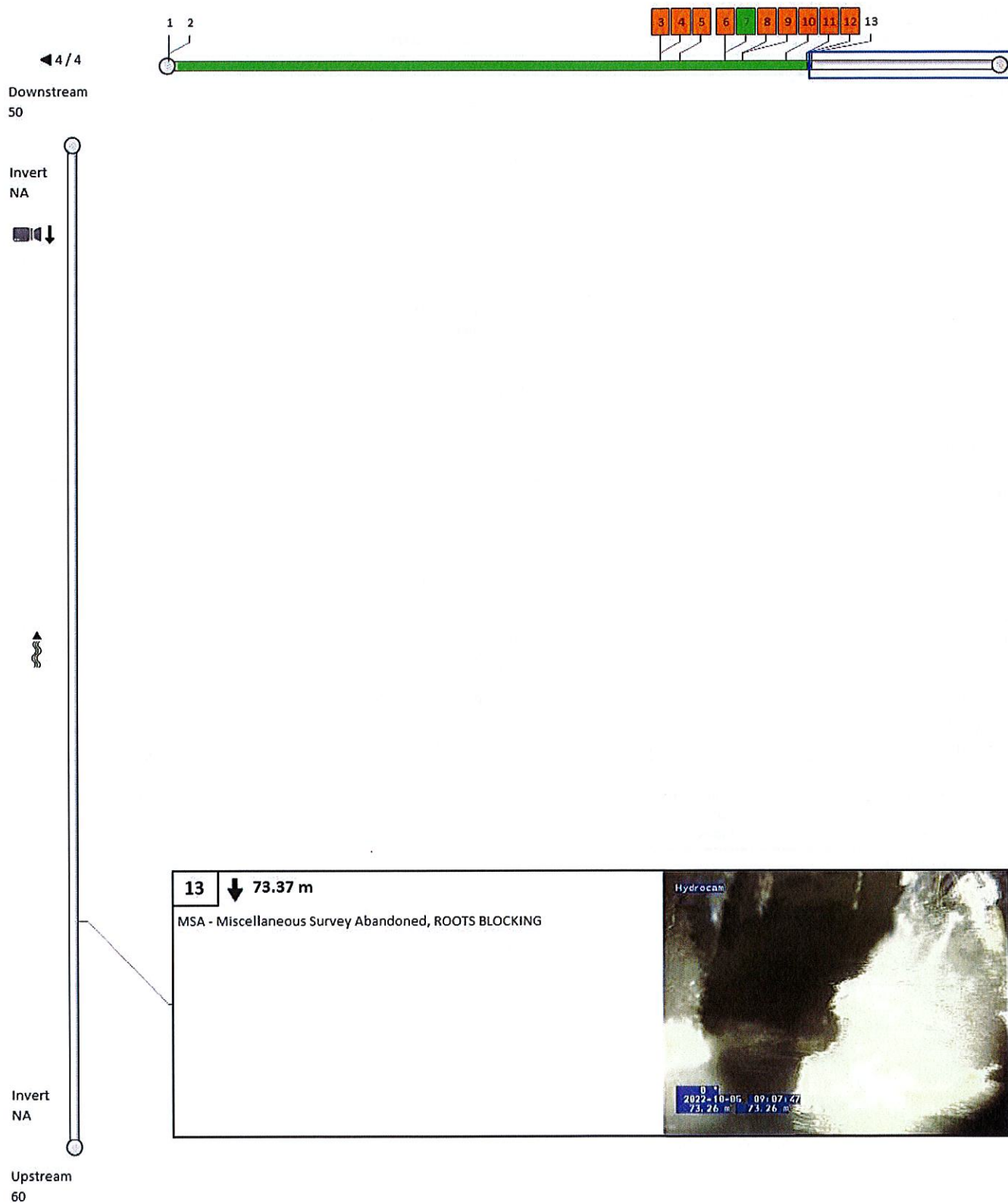
5. Pipe summary and condition details



5. Pipe summary and condition details



5. Pipe summary and condition details



5. Pipe summary and condition details

Pipe identification

Pipe: 60 50	Direction of inspection: 60 --> 50
Direction of flow: 60 --> 50	Direction: Direction of flow

Pipe location

Road: ST PAUL	<u>UPSTREAM</u>	<u>DOWNSTREAM</u>
Crossroad:	Easting (X):	Easting (X):
Drainage Area:	Northing (Y):	Northing (Y):
City: ALEXANDRIA	Elevation (Z):	Elevation (Z):
Location:	GPS Accuracy:	
Location details:	Coordinate System:	
Owner:	Vertical Datum:	
Road segment:		

Pipe characteristics

Pipe Use: Stormwater Pipe	Surveyed Length: 21.34
Height: 375	Total length: 94.76
Width:	Joint length:
Shape: Circular	Rim/Inv.:
Material: Asbestos Cement	Grade/Inv.:
Lining:	Rim/Grade:
Coating Method:	Rim/Inv.:
Year Constructed:	Grade/Inv.:
Year renewed:	Rim/Grade:

Additional details

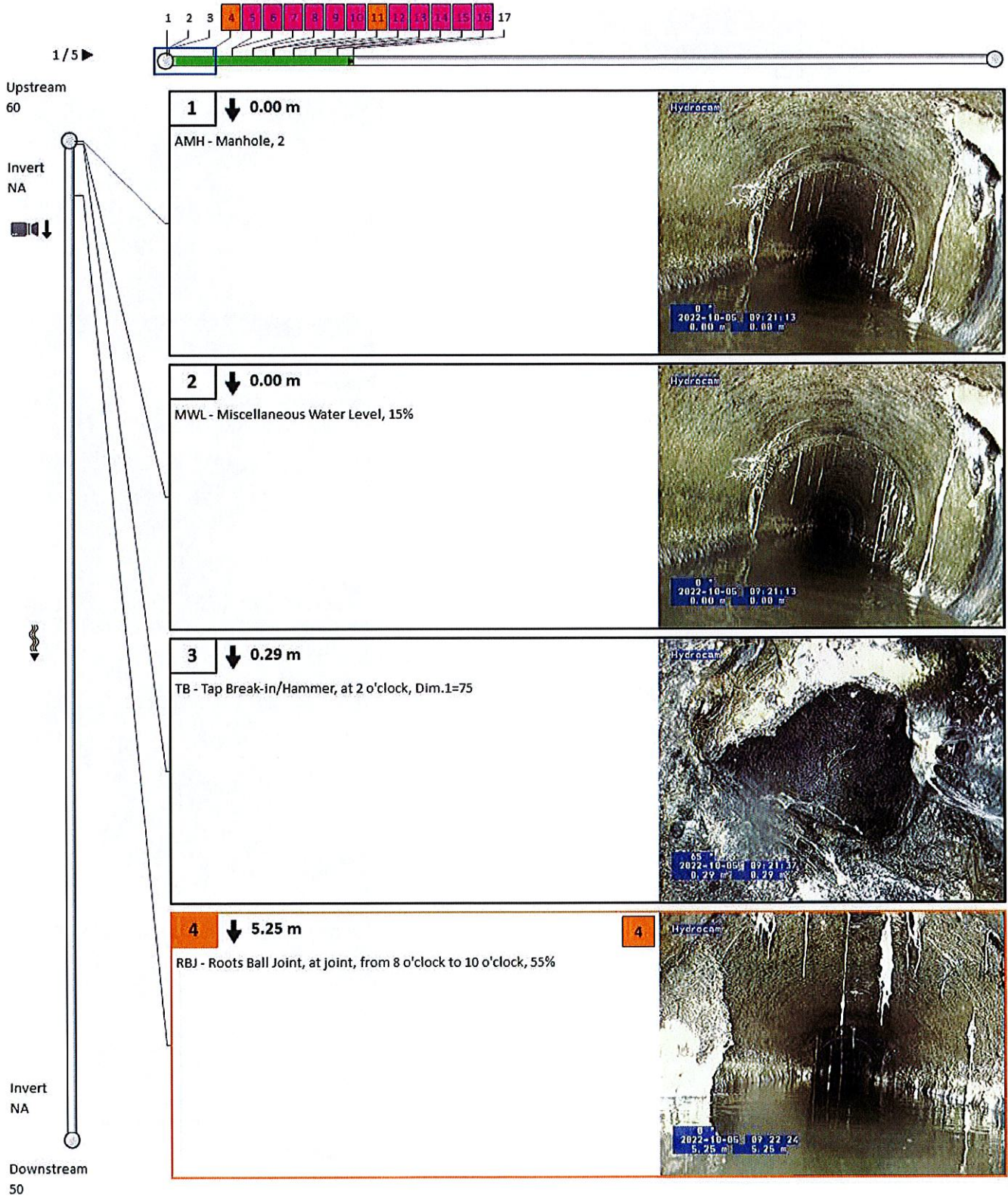
Inspection standard: PACP 7.0	Surveyed by: Jacob Pilon
Inspection Status: Complete Inspection	Certificate Number: U-122-C1746
Date: 05/10/2022 9:17 AM	Reviewed By:
Project:	Reviewer Certificate:
Customer: ST-PAUL ALEXANDRIA	Pre-Cleaning: No Pre-Cleaning
PO number:	Date cleaned:
Work Order:	Media Label:
Purpose:	Unit of measurement: Metric
Weather: Dry	Sheet Number:
Flow control: Not Controlled	Additional information:
Used Technology:	

Structural rating	O&M rating	Overall rating	Failure
Peak: 0	Peak: 4	Peak: 4	Consequence:
Quick rating: 0000	Quick rating: 423A	Quick rating: 423A	Likelihood: 4.2
Score: 0	Score: 41	Score: 41	Risk:
Index: 0	Index: 3.2	Index: 3.2	

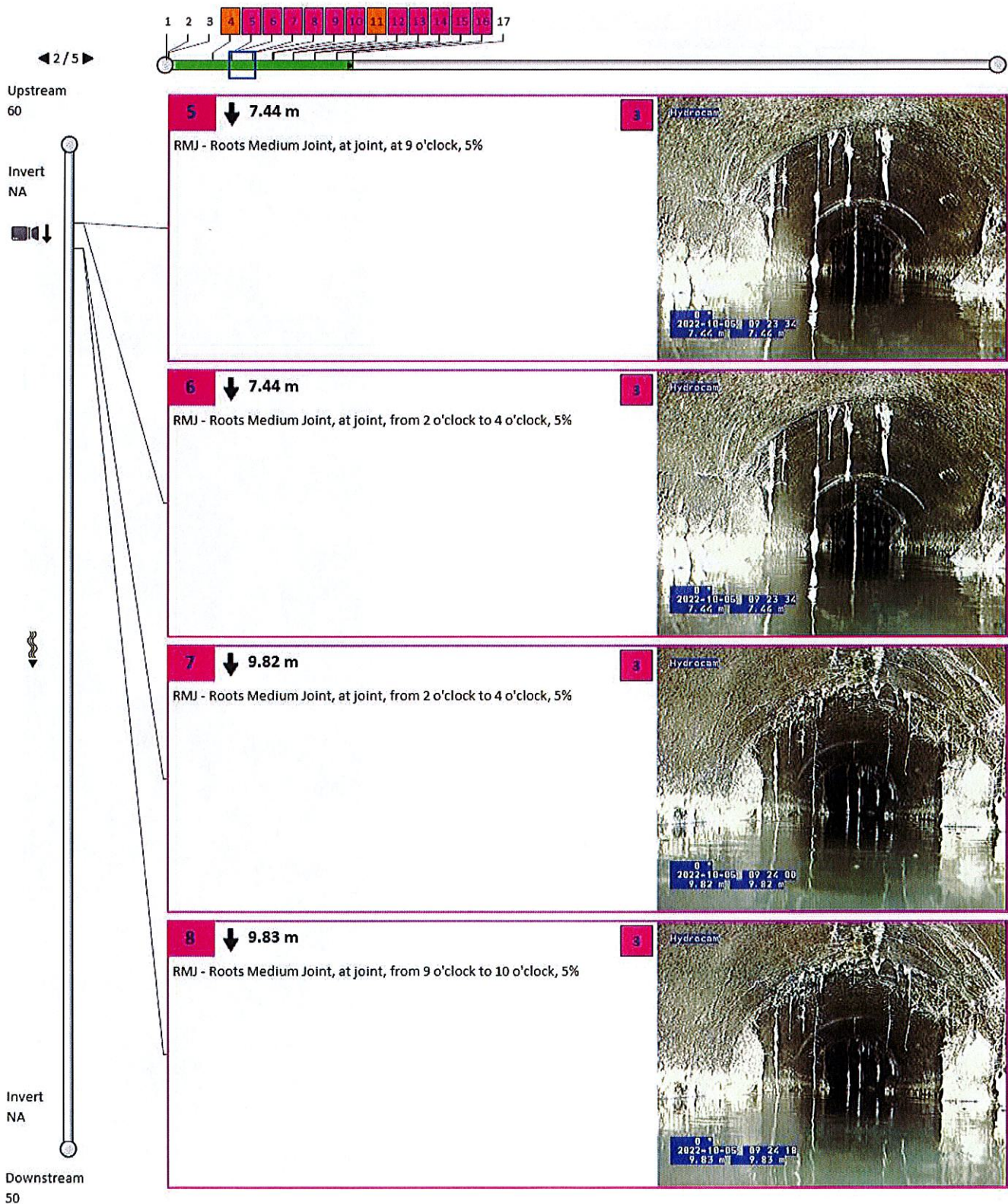
Other information

Information 1:	Information 6:
Information 2:	Information 7:
Information 3:	Information 8:
Information 4:	Information 9:
Information 5:	Information 10:

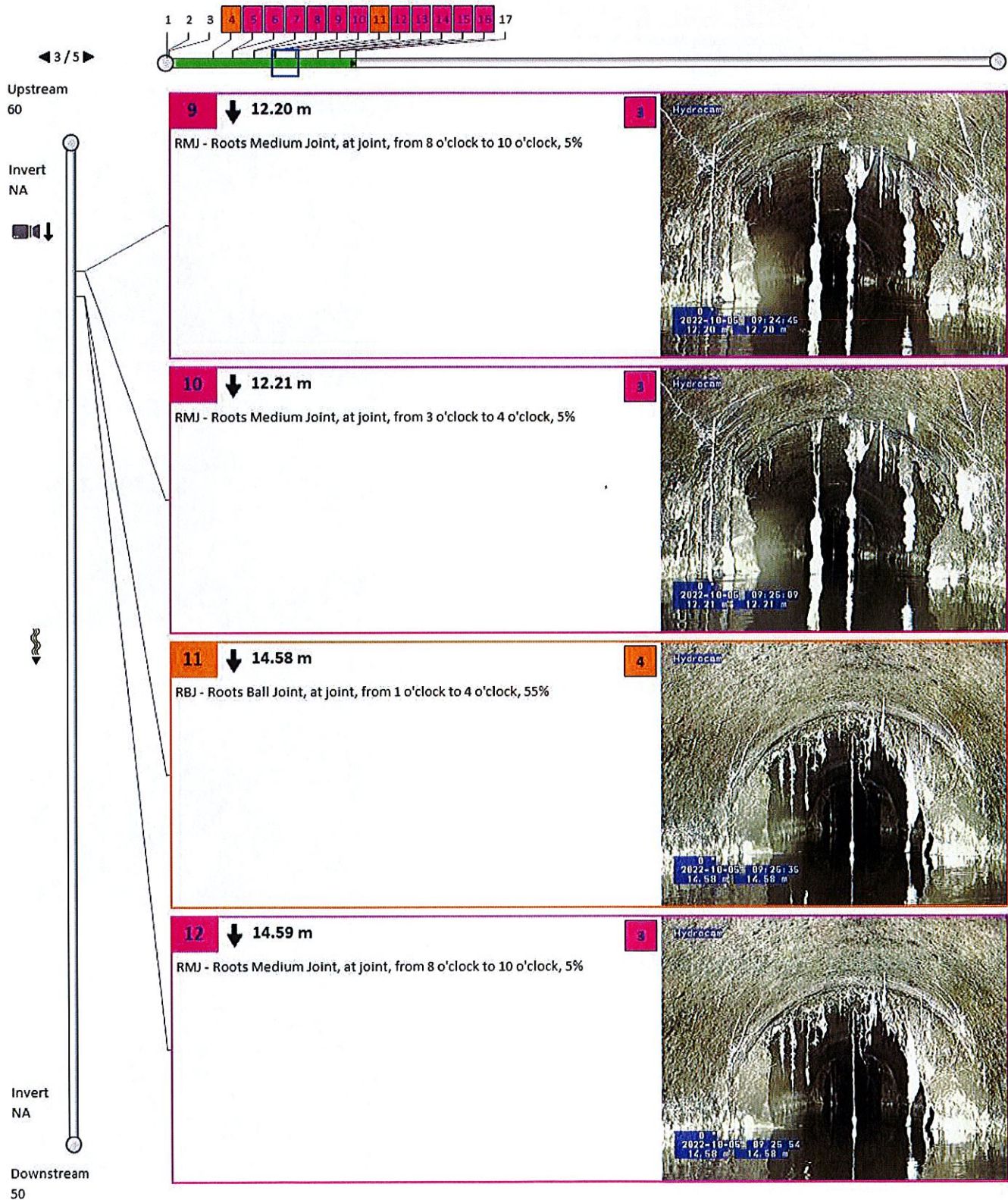
5. Pipe summary and condition details



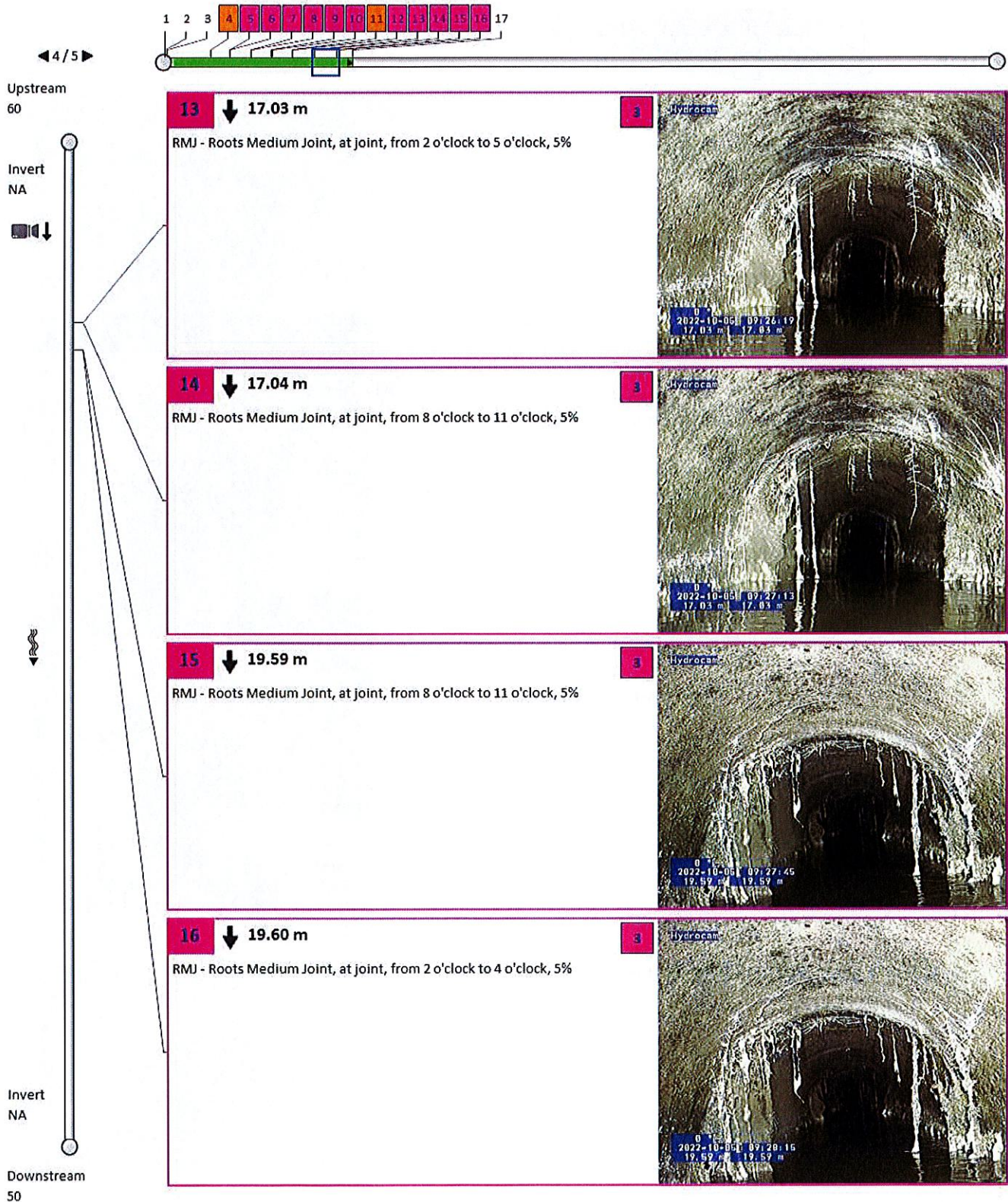
5. Pipe summary and condition details



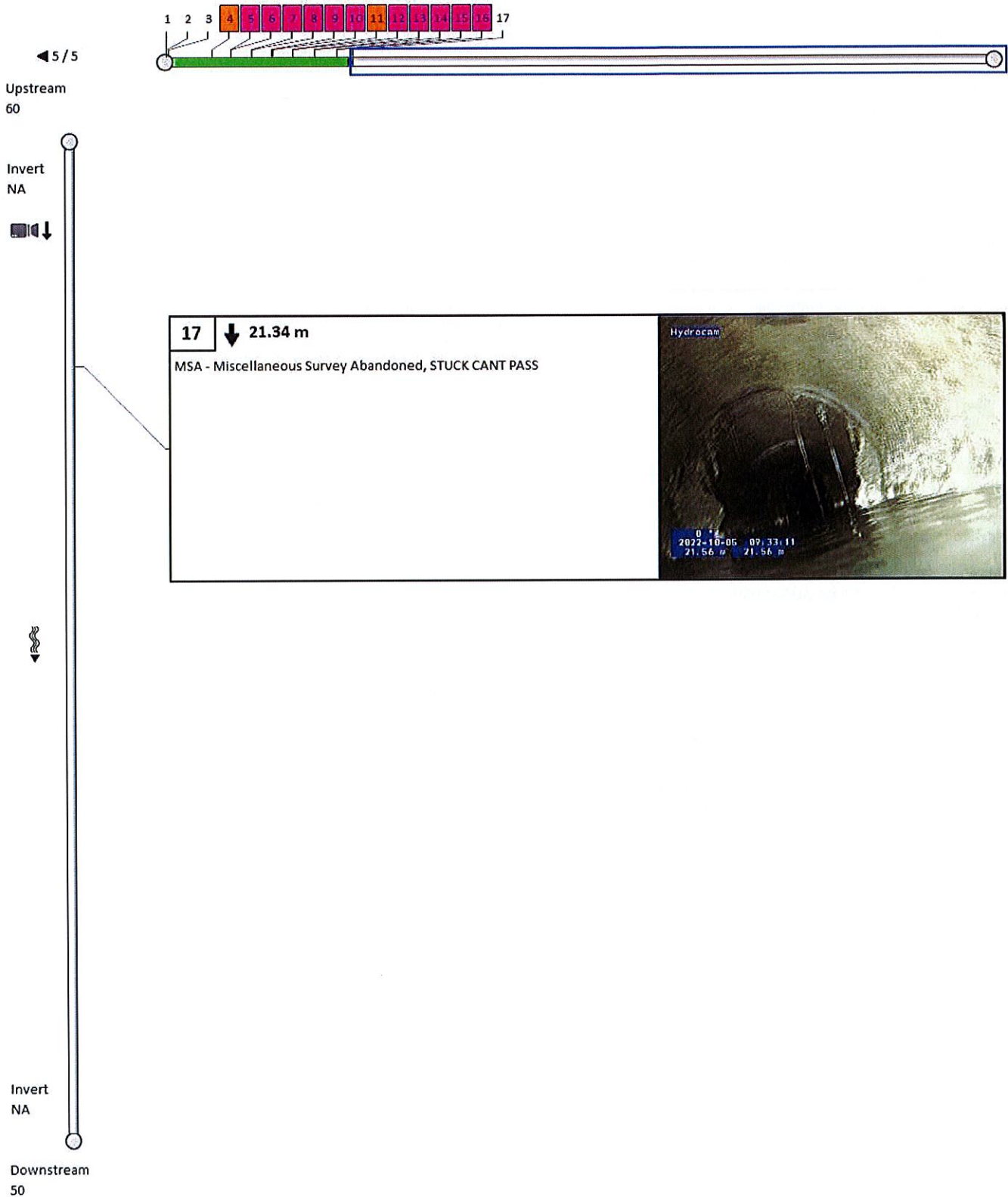
5. Pipe summary and condition details



5. Pipe summary and condition details



5. Pipe summary and condition details



5. Pipe summary and condition details

Pipe identification

Pipe:	80 70	Direction of inspection:	70 --> 80
Direction of flow:	80 --> 70	Direction:	Against flow

Pipe location

Road:	ST PAUL	<u>UPSTREAM</u>	<u>DOWNSTREAM</u>
Crossroad:		Easting (X):	Easting (X):
Drainage Area:		Northing (Y):	Northing (Y):
City:	ALEXANDRIA	Elevation (Z):	Elevation (Z):
Location:		GPS Accuracy:	
Location details:		Coordinate System:	
Owner:		Vertical Datum:	
Road segment:			

Pipe characteristics

Pipe Use:	Sanitary Sewage Pipe	Surveyed Length:	44.44
Height:	450	Total length:	44.44
Width:		Joint length:	
Shape:	Circular	Rim/Inv.:	
Material:	Asbestos Cement	Grade/Inv.:	
Lining:		Rim/Grade:	
Coating Method:		Rim/Inv.:	
Year Constructed:		Grade/Inv.:	
Year renewed:		Rim/Grade:	

Additional details

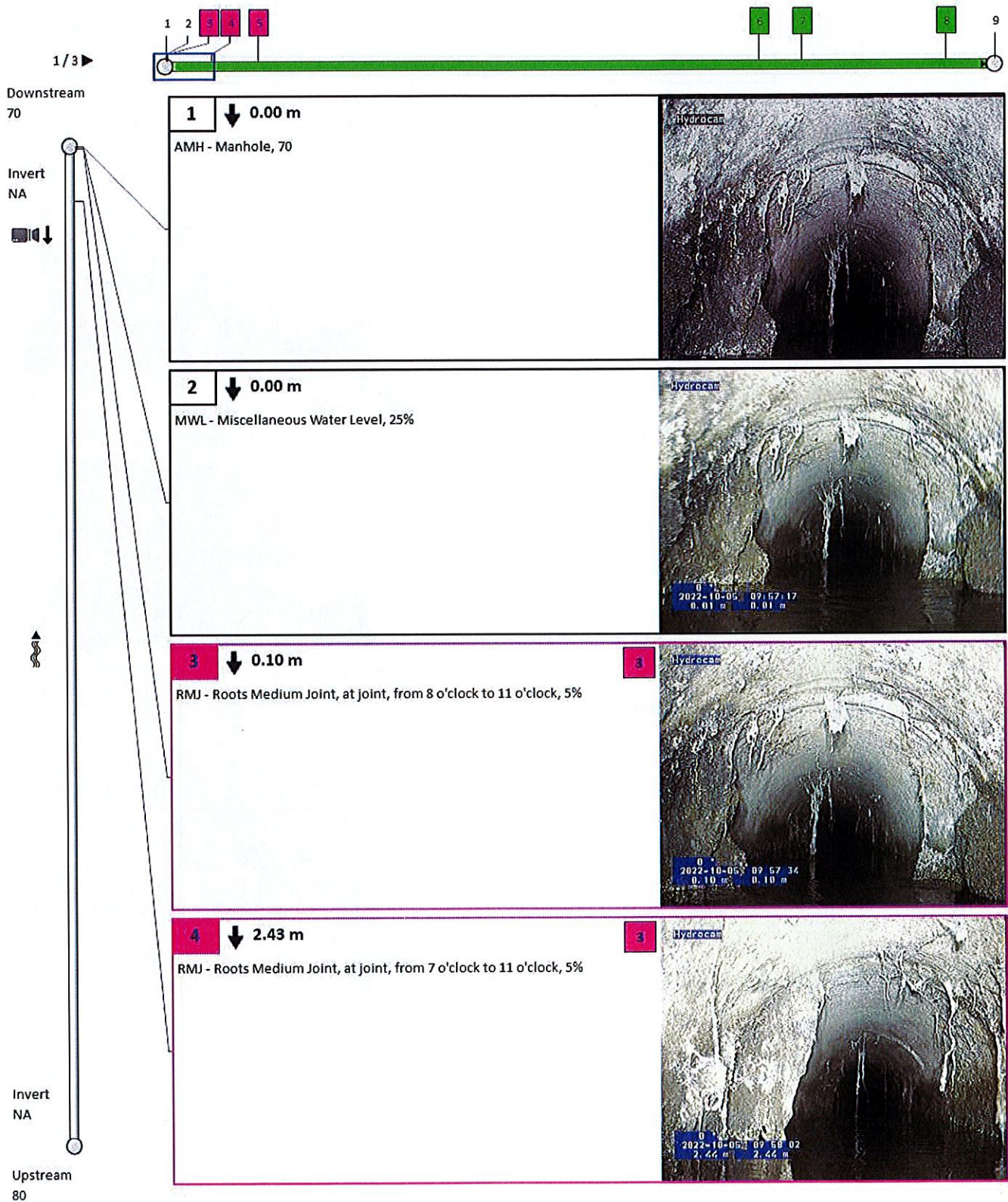
Inspection standard:	PACP 7.0	Surveyed by:	Jacob Pilon
Inspection Status:	Complete Inspection	Certificate Number:	U-122-C1746
Date:	05/10/2022 9:51 AM	Reviewed By:	
Project:		Reviewer Certificate:	
Customer:	ST-PAUL ALEXANDRIA	Pre-Cleaning:	No Pre-Cleaning
PO number:		Date cleaned:	
Work Order:		Media Label:	
Purpose:		Unit of measurement:	Metric
Weather:	Dry	Sheet Number:	
Flow control:	Not Controlled	Additional information:	
Used Technology:			

Structural rating	O&M rating	Overall rating	Failure
Peak: 0	Peak: 3	Peak: 3	Consequence:
Quick rating: 0000	Quick rating: 3313	Quick rating: 3313	Likelihood: 3.3
Score: 0	Score: 12	Score: 12	Risk:
Index: 0	Index: 2	Index: 2	

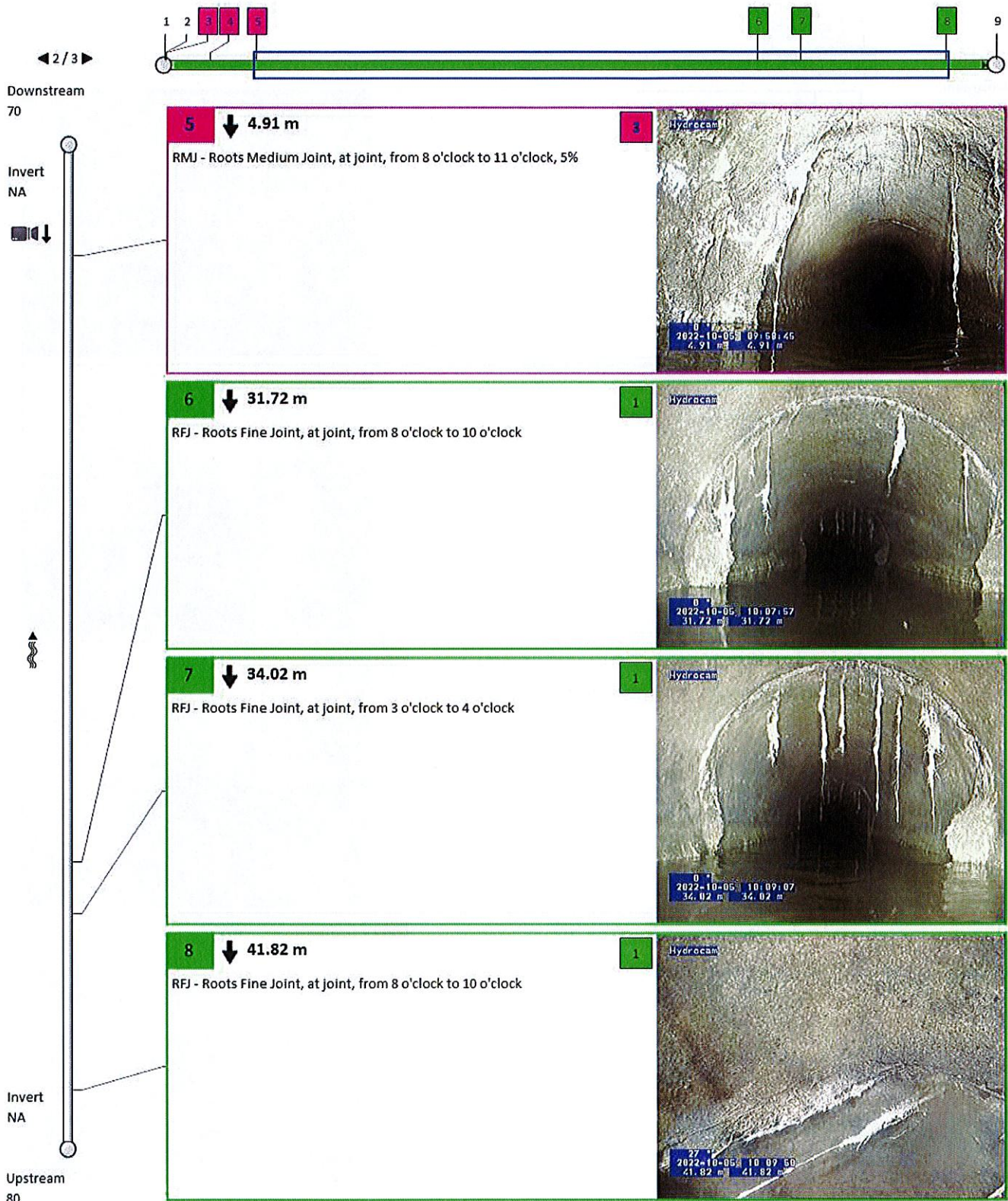
Other information

Information 1:	Information 6:
Information 2:	Information 7:
Information 3:	Information 8:
Information 4:	Information 9:
Information 5:	Information 10:

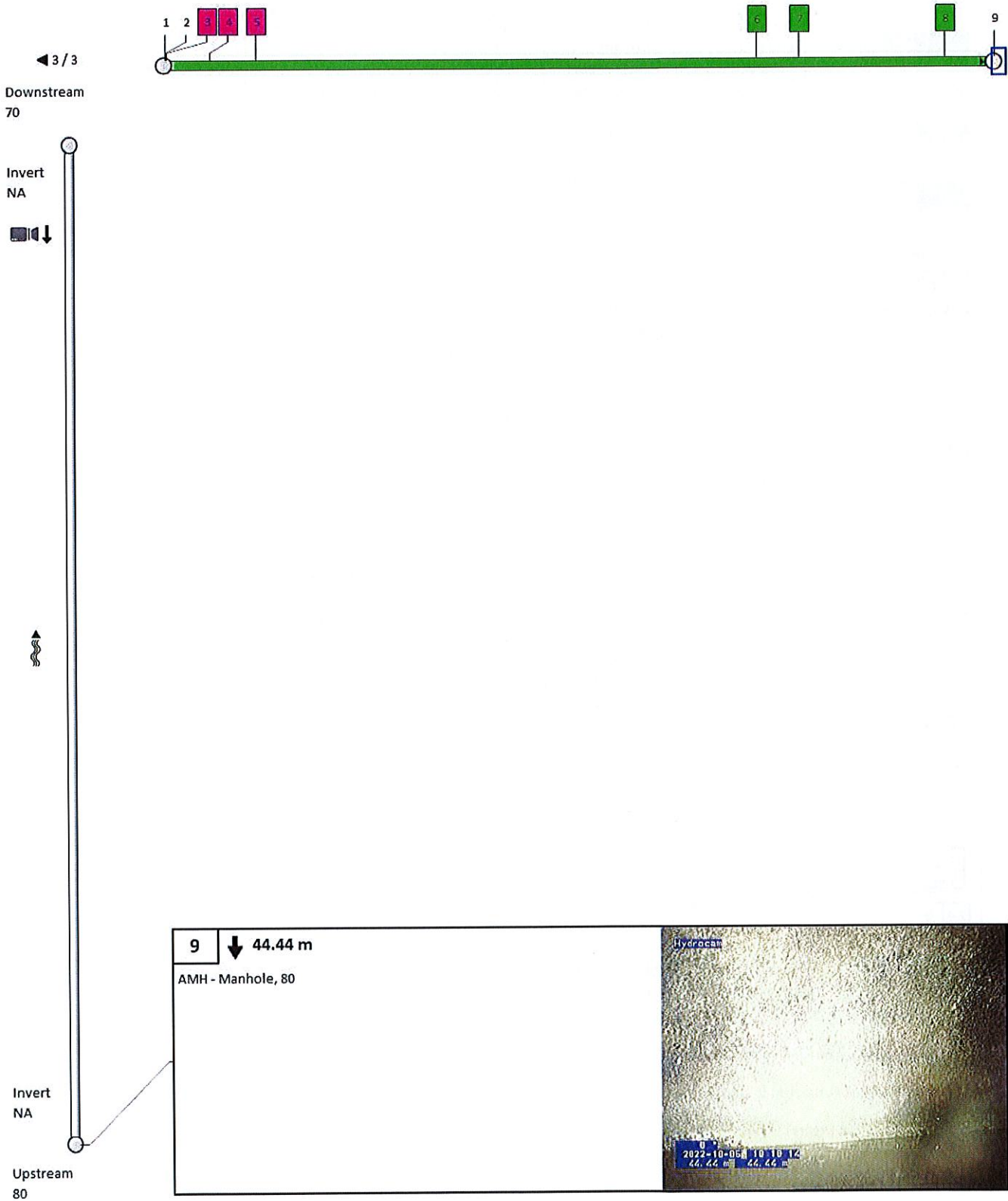
5. Pipe summary and condition details

















5. Pipe summary and condition details



5. Pipe summary and condition details



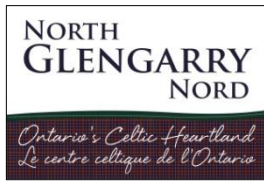
Vision Report© Legend

	The numbers sequentially identify each observation. They allow you to find complete descriptions and related photos throughout the pages. Note that when the pipe contains too many observations, the Vision© report hides the least important observations to optimize the display*.
60	A number with neither a square nor circle indicates a general observation.
	A circled number indicates a structural anomaly. The color of the circle indicates the severity of the anomaly on a scale of 1 to 5, 5 being the most severe: green=1, blue=2, magenta=3, orange=4 and red=5.
	A number in a square indicates an operation and maintenance anomaly. The color of the square indicates the severity of the anomaly on a scale of 1 to 5, 5 being the most severe: green=1, blue=2, magenta=3, orange=4 and red=5.
◀ 3 / 31 ▶	Indicates the current page number of the inspection report.
	The blue square indicates a section of the pipe; this section is covered in detail on the current page of the report.
	The green line indicates the inspected part of the pipe. The remaining white line indicates the uninspected part of the pipe.
▶	Indicates the hold points on the camera during an inspection.
◀	Indicates the hold points on the camera during the reverse inspection.
	Indicates that a reverse inspection was carried out, however the camera did not reach the initial inspection hold point. (the hold point of the initial inspection)
	Indicates that a reverse inspection was carried out and that it has joined (has arrived at) the initial inspection hold point.
401-059B 	Identifies the start manhole number. Note that this manhole is not necessarily the upstream manhole of the pipe.
401-631 	Identifies the end manhole number. Note that this manhole is not necessarily the downstream manhole of the pipe.
	A downward arrow indicates that the inspection was carried out in the direction of the current, whereas an upward arrow indicates an inspection against the current. Note that the manhole located on the upper left of the page is always the start manhole, but not necessarily the upstream manhole of the pipe.
	This camera followed by a downward arrow is located on the upper left of the vertical pipe; it indicates that an inspection was done from this manhole.
	When the second camera appears on the bottom left page it means that a reverse inspection was carried out. Information about the reverse inspection is included in the report, thereby combining both inspections.
Invert 3.40	The measurement shown under the word <Invert> indicates the measurements between the frame and the pipe captured during the inspection. This measurement is available at the top left for the start manhole and the bottom left for the end manhole. If the invert was not measured during the inspection, an <NA> mark will be displayed.
	The downward bold arrow to the right of the observation number indicates that this observation was captured during the initial inspection.
	The blank arrow pointing upwards and located to the right of the observation number indicates that this observation was taken during the reverse inspection period, thereby confirming that this report combined both inspections.
18.40 m	Located to the right of the observation number is a number identifying the observation distance in relation to the start of the pipe.
SRV - Armature visible	A full description of the observation code according to the protocol used.

*Any hidden observations are readily accessible from the database as well as in other CTSpec report templates.

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Rural Committee

AGENDA

Thursday, March 30, 2023 at 6:30 pm

In-Person in the Council Chambers at the Township Main Office
3720 County Road 34 R.R.2, Alexandria ON K0C 1A0

Minutes

Present:

Sarah Huskinson, CAO/Clerk
Jacques Massie, Councillor
Jeff Manley, Councillor
Pete Bock, Community representative
Duncan Ferguson, Community representative
Jack Fraser, Community representative
Andrew MacMillan, Community representative
Craig MacMillan, Community representative
Ken Turnbull, Community representative
Jena Doonan, Deputy Clerk

Regrets:

Brian Caddell, Councillor

1) SELECTION OF CHAIR FOR THE 2022-2026 TERM

CAO/Clerk asked for anyone from the committee to come forward as Chair for the 2022-2026 term.

Jacques Massie came forward, Jeff Manley nominated Jacques Massie

All members in favor of Jacques Massie to sit as Chair for 2022-2026 term.

2) CALL TO ORDER

The meeting was called to order at 6:35

3) DECLARATION OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF

None

4) ADDITIONS, DELETIONS OR AMENDMENTS

None

5) ADOPTION OF THE AGENDA

Moved by: Jeff Manley

Seconded by: Peter Bock

6) ADOPTION OF PREVIOUS MINUTES

No previous minutes to adopt.

7) BUSINESS ARISING FROM THE MINUTES

None

8) DELEGATIONS

None

9) AGENDA ITEMS

a. Introductions

The Chair gave a brief overview of what the objectives and expectations of the committee are.

Committee members took turn introducing themselves, their occupation, and their involvement within the Community.

b. Round Table – what is your goal and objective for this committee

Andrew MacMillan commented on feeling like there is a gap between Council and Rural Communities, feels somethings are being left out. Thinks this Committee will help bridge the gap.

Craig MacMillan commented about the ability to have discussions with Council regarding the Rural affairs and decision-making.

Jack Fraser commented that he would like to see progress regarding burning and drainage.

Ken Turnbull spoke about seeing something done with the tree cutting by-law and is looking forward to at doing good things with the Township.

Peter Bock would like to see economical and environmental diversify landscape in rural North Glengarry. Commented on the strong farming voice within the committee, would like to seek help from outside experts. Would like to discuss what the most fragile areas and what should be let go, and what effects the Township.

Duncan Ferguson mentioned that Andrew summarized his objectives well, and that he would like to find practical policies that work and can be enacted.

Jeff Manley would like to hear directly from residents what is going on what is working and what is not.

Jacques Massie commented that farming is a big concern, stated if there is no farming there is no food. His goal is to protect the environment.

c. Terms of Reference

CAO/Clerk discussed the terms of Statement and goals, stated that it can be discussed at a later date and that she will put it together.

d. Frequency and timing of meetings

All Committee Members agreed to Monthly meetings for the time being.

Meetings are to take place on Thursdays evenings at 6:30 p.m.

e. Next meeting agenda/topics

The committee discussed topics regarding current By-laws; Tree cutting, Burning and drainage. Spoke briefly about replanting program, rural business, green roads, issues with farmer cutting trees on Township property in order to farm the land and Livestock evaluation process.

All committee members agreed the current Burn By-law is to be the topic of the next meeting.

Concerns were raised about burn ban from May to October and burning on rural land, suggested some exemptions such as allowing for farmers to burn Monday, Tues and Wednesday or re-evaluating burning within proximity of certain structures.

CAO/Clerk is to circulate current by-law for committee member to review and will review past staff reports regarding the matter.

Fire Chief Matthew Roy to be asked to attend.

10) PENDING BUSINESS

Drainage/Beavers

Replanting program – Fall

11) CORRESPONDENCE/INFORMATION ITEMS

12) NEXT MEETING

Thursday April 20th at 6:30 p.m., in the Council Chambers, 3720 County Road 34, Alexandria

13) ADJOURNMENT

Moved by: Duncan Ferguson

Seconded By: Jeff Manley

The meeting was adjourned at 7:27 p.m.



MEMORANDUM

To: Township of North Glengarry Council, CAO, and Clerk
From: Lisa Van De Ligt, Team Lead, Communications and Stewardship
Date: May 1, 2023
Subject: RRCA Board of Directors meeting highlights (April 20, 2023)

The Raisin Region Conservation Authority (RRCA) Board of Directors consists of 8 representatives from the RRCA's 5 member municipalities: City of Cornwall and Townships of North Glengarry, South Glengarry, South Stormont, and North Stormont.

Following every Board meeting, councils, CAOs and clerks of the RRCA's 5 member municipalities are sent meeting highlights and the date of the next meeting. The RRCA Board meets monthly (except for July, August, and December).

April 20, 2023 RRCA Board of Directors Meeting Highlights:

- Approved minutes from the March 16, 2023 Board of Directors meetings can be found at <http://www.rrca.on.ca/page.php?id=15>.
- Board held a Source Protection Authority meeting where the Board reviewed and approved the 2022 drinking water source protection progress and risk management reports and approved a new Raisin-South Nation Source Protection Committee appointment.
- Board approved the 2022 RRCA Annual Report, which will be circulated to partners such as the RRCA's member municipalities.
- Board approved awarding a contract for the hydrologic modelling, hydraulic modelling, and flood mapping components of the Eastman Drain Flood Mapping Project.
- Board approved the use of biocontrol to manage invasive Phragmites (i.e. Common reed) at Cooper Marsh Conservation Area.
- Board received an update on the RRCA's 50th Raisin River Canoe Race, which took place on April 15 and hosted a record 485 paddlers.
- Board approved the submission of one funding applications.

Next RRCA Board meeting date: May 18, 2023



Terms of Reference - Rural Education Committee Ad Hoc Committee of County Council

Approved by County Council on October 17th, 2022

Mandate/Authority

The mandate of the Ad hoc Rural Education Committee is to promote and advance educational equity for students throughout SDG and rural Ontario. The Ad Hoc Committee will do this by working with multiple stakeholders to identify opportunities to improve access to quality education for rural students, developing recommendations for the consideration of County Council. The Committee will communicate and advocate for improvements to rural education with various levels of government, school boards, not-for-profit groups, parents, etc.

Composition/Term

The Committee will be composed as follows:

- 1 elected official or lay person from each of the 6 constituent municipalities comprising SDG. If an elected official, they may or may not be a member of County Council. Local appointees, whether an elected official or lay person, shall be nominated by the local Council.
- A Committee Chair shall be appointed by the members of the Committee, and shall serve a two-year term, concurrent with the term of Committee members.
- The Warden shall serve as an ex-officio member of the Committee, per Schedule 'A' of the County's Procedural By-law.
- Committee appointments shall be for a two-year term, as prescribed by the County's Procedure By-law.

Administrative Support

The County Chief Administrative Officer and/or Director of Corporate Services/Clerk shall be responsible for coordinating the activities of the Committee and providing administrative support as required.

Accountability

The Rural Education Committee shall regularly report its activities to County Council, independently or via the established monthly Board/Committee reporting process.

Meetings

The Rural Education Committee will meet 4-6 times per year, meeting dates to be determined by the Committee at the beginning of each calendar year. Dates, times, and format (e.g., in-person, virtual or hybrid) of Committee meetings shall be as determined by the Committee.

As a Committee of Council, the requirements of the County's Procedure By-law and applicable elements of the *Municipal Act* shall be followed (e.g., open meetings, public notice, minutes, etc.).

Budget/Stipends

To ensure that the Committee has funding to accomplish its work, an annual budget of \$15,000 shall be allocated by County Council, to be spent on initiatives deemed appropriate by the Committee, including engaging external expertise, policy development, conferences, etc. In expending funds, the Committee shall follow all relevant County financial practices and policies.

Council approval shall be required if the Committee wishes to exceed its annual allocation.

Travel to meetings shall be reimbursed to participants at the County rate in place from time to time. Committee members shall receive the meeting per diem approved by County Council.

Amendment/Review

County Council reserves the right to revoke, suspend, or amend this document at any time.

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

**BY-LAW 17 - 2023
FOR THE YEAR 2023**

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 May 23, 2023 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 23rd day of May 2023.

CAO/Clerk / Deputy Clerk

Mayor / Deputy Mayor

I, hereby certify that the forgoing is a true copy of By-Law No. 17-2023, duly adopted by the Council of the Township of North Glengarry on the 23rd day of May 2023.

Date Certified

CAO/Clerk / Deputy Clerk