

2026

ANNUAL BUDGET



**NORTH
GLENGARRY
NORD**

*Ontario's Celtic Heartland
Le centre celtique de l'Ontario*

Prepared by Zoe Bougie,
Director of Finance/Treasurer

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Executive Summary

The annual budget is a critical component of effective financial planning and resource management. The purpose of the municipal budget is to outline the Township's financial plan for managing and allocating resources to meet the needs and priorities of the community.

The 2026 budget is comprised of both operating and capital budgets.

The operating budget outlines the day-to-day expenditures required to deliver services such as infrastructure maintenance, recreation and administrative support. It reflects the commitment to provide high quality services while remaining fiscally responsible. The operating budget is a statement of the municipality's priorities and legislative responsibilities, as determined by Council, and sets limits on spending for the programs and services the municipality offers, as well as revenue targets for fees and other monies collected by the Township.

The capital budget focuses on longer-term investments in infrastructure, facilities and major projects. The purpose of the capital budget is to acquire, replace, and maintain capital assets and support the services provided by the municipality. The capital assets of the Township are essentially owned by the residents. Staff, through Council's direction, are the stewards of the assets, charged with ensuring they are managed effectively.

2026 Budget Overview

Formulating the municipal budget involves reviewing all plans approved by Council, including, but not limited to, the Strategic Plan, Long Term Financial Plan, the 10-year Capital Plan, and any approved Master Plans. Staff must also consider provincial legislation, such as the *Municipal Act*, the *Building Code Act*, the *Planning Act*, Minimum Maintenance Standards, and various Ontario regulations.

The 2026 Operating and Capital Budgets for each department are presented in this document for Council consideration. In the preparation of the 2026 budget, staff have analyzed expenditure trends, referenced various Council approved plans, and consulted across the organization. Staff have also considered the current economic state, interest rates, annual debt and repayment limits, the various collective agreements, approved contracts and committed projects.

The 2026 budget aims to maintain the Township of North Glengarry's service levels and make strategic investments in infrastructure. The following 2026 budget results in a tax levy increase of \$390,395 or 5.46%.

Property value assessments continue to remain unchanged from the 2016 values. This freeze has significantly affected revenue generation for the Township as the historical phased-in growth revenue averaged over \$200,000 per year. Unfortunately, no date has been determined for phased-in reassessment to resume.

Education rates will remain unchanged for 2026, resulting in no changes to this portion of the tax rate. County tax rates for 2026 have not been set however, they have approved a 6% increase on their levy resulting in a 4.48% increase to tax rates.

The fees and charges by-law and schedules have been reviewed and will be brought to Council for approval at a future meeting. Any increase in revenue due to the increase in rates and fees has been included in the budget. A 2% increase for water and wastewater rates, in keeping with current inflationary trends, has been included in the budget.

Key Changes

Overall, the budget includes a net change to the tax levy of \$390,395. The key changes, including their impact on the budget, are included in the following table.

2026 Key Budget Changes

Change	Value
Decrease in OCIF	\$74,370
Decrease in interest revenue	\$150,000
Increase in OMPF	-\$217,200
Increase in insurance	\$14,650
Adjustments to salaries and benefits	\$327,152
Increase in LTD payments	\$95,600
Inclusion of funds for pay equity and salary review	\$50,000
Change in capital spending	-\$318,294
Increase in utilities	\$110,500
Addition of drainage services	\$37,500
Increase in recoverable costs for the Roads Department	-\$2,100
Increase in contributions to the conservation authorities	\$15,720
Contribution to the Maxville Manor	\$25,000
Increase in fuel	\$12,540
Increase to street sweeping	\$22,000
Increase in garbage fee revenue	-\$65,687
Increase to winter maintenance	\$21,640
Other adjustments	\$37,004
Total Changes to the Tax Levy	\$390,395

Assessment Data

There are many components to the property tax system, including assessment value, tax ratios, tax rates, capping, and the required tax levy amount.

The Current Value Assessment (CVA), better known as assessment, of each property in the Township is set by the Municipal Property Assessment Corporation (MPAC). All properties are assessed by MPAC every four years. Any increases to property values are phased in over four years, with any reductions being given in the first year. The 2016 taxation year was the first year of the new assessment cycle; therefore, 2020 would have been the fourth year of the assessment cycle.

Assessment changes have been paused since 2020 and will remain the same for 2026. This means that property taxes will continue to be based on the January 1, 2016, assessment date. This freeze decreases the additional tax dollars the Township derives from annual assessment changes.

MPAC continues to review properties in non-assessment update years to reflect changes such as new construction, renovations, demolitions, and changes in property use.

A summary of the 2026 assessment is noted below:

2026 Projected Assessment Change

Property Class	2025 Total Assessment	2026 Total Assessment	Total Assessment (%) Changes	Total Assessment (\$) Changes	Variance (%)	2025 Municipal Rates	2025 Municipal Taxation	2026 Municipal Taxation	Additional Dollars
Residential	\$879,752,326	\$886,956,126	0.82%	\$7,203,800	0.82%	0.0058292	\$5,128,238	\$5,170,230	\$41,992
Commercial	\$95,705,492	\$95,623,292	-0.09%	-\$82,200	-0.09%	0.0095250	\$911,599	\$910,816	-\$783
Farmland	\$518,040,212	\$517,048,312	-0.19%	-\$991,900	-0.19%	0.0014573	\$754,938	\$753,492	-\$1,445
Industrial	\$18,853,500	\$18,853,500	0.00%	\$0	0.00%	0.0120281	\$226,772	\$226,772	\$0
Managed Forests	\$7,456,500	\$7,107,600	-4.68%	-\$348,900	-4.68%	0.0014573	\$10,866	\$10,358	-\$508
Multi-Residential	\$13,390,400	\$14,672,600	9.58%	\$1,282,200	9.58%	0.0058292	\$78,055	\$85,529	\$7,474
Pipeline	\$5,109,000	\$5,114,000	0.10%	\$5,000	0.10%	0.0079735	\$40,737	\$40,777	\$40
Aggregate Extraction	\$559,600	\$559,600	0.00%	\$0	0.00%	0.0097874	\$5,477	\$5,477	\$0
Total	\$1,538,867,030	\$1,545,935,030		\$7,068,000			\$7,156,683	\$7,203,452	\$46,769

Based on the updated 2026 assessment values, an additional \$46,769 of tax dollars will be generated.

Optional Subclass

Beginning with the 2026 taxation year, a new optional Affordable Rental Housing Subclass was introduced by the province within the Multi-Residential and New Multi-Residential property classes. These subclasses were adopted by the United Counties of SD&G in September of 2025. Adjustments to the tax ratios in these subclasses will impact other property classes. Tax ratios are set by the County and the tax ratios for these property classes is currently set at 1.00 meaning the tax rate is equal to the residential tax rate. Any reductions to this tax ratio will result in an increased residential tax rate.

Payments in Lieu of Taxes (PIL)

Properties owned by the provincial and federal government are not subject to regular property taxation, however, these properties pay the municipality in the form of Payments in Lieu of Taxes (PIL). The revenues received from these government agencies are based on the same premises as the property taxation calculations, however, the revenues collected are accounted for in the general administration budget.

Tax Rate

The total tax rate is made up of three components: the Municipal Tax Rate, set by the Township, the County Tax Rate, set by the United Counties of Stormont, Dundas, and Glengarry, and the Education Rate set by the Province.

There are two components of the tax rate calculation:

- How much does the Township need to collect from residents to cover the net tax levy (the net tax levy is the revenue of the Township minus the expenditures)
- What is the total of all property values in the Township?

$$\text{Total Budgeted Net Tax Levy} = \frac{\text{Township Tax Rate}}{\text{Weighted Assessment}}$$

The weighted assessment is calculated by multiplying the tax ratio, which is set by the County, by the assessment from MPAC. Each property type has a different tax ratio. In North Glengarry, the residential ratio is 1.00, farmland is 0.25, commercial is 1.63, and industrial is 2.06.

To calculate the taxes owing, the tax rate is multiplied by the assessment of the property. The education portion is sent to the school boards directly, and the County invoices the Township for their portion. The municipal tax rate represents approximately 40% of the total tax rate.

Key Assumptions and Rationale

Salaries

A large portion of the budgeted salaries are governed by the collective agreements in place between each of the unions and the municipality. The salaries within each departmental budget have been adjusted according to the applicable collective agreement. A cost-of-living adjustment of 2% has been included for all non-union staff.

Staffing level changes and salary step increases also impacted the overall salary and benefit budget. Furthermore, the minimum wage was raised to \$17.60 per hour in October 2025, with an additional increase anticipated in 2026.

Statutory and Non-Statutory Benefits

Workers Compensation Insurance Board (WSIB)

WSIB premium rates continue to trend downward in 2026. The Workers Compensation Insurance Board (WSIB) announced that the premium rate will decrease from \$3.25 per \$100.00 of insurable payroll to \$3.15 per \$100.00 of insurable payroll. This will bring the average premium rate to the lowest it has been in the last 50 years.

Canada Pension Plan (CPP)

The Canada Pension Plan (CPP) contribution rates have remained constant since 2024 at 5.95%. Maximum annual pensionable earnings have increased from \$71,300 to \$74,600. In 2024, a second additional CPP contribution (CPP2) was introduced. The contribution rate for CPP2 has also remained constant since 2024 at 4%. The additional maximum pensionable earnings have increased from \$81,200 to \$85,000.

Employment Insurance (EI)

Employment Insurance (EI) premium rates will decrease from \$1.64 per \$100 insurable earnings to \$1.63 for 2026. The maximum insurable earnings increased from \$65,700 to \$68,900. Employers must contribute 1.4 times an employee's EI premium; therefore the 2026 rate is \$2.28 per \$100 insurable earnings.

Ontario Municipal Employees Retirement System (OMERS)

Contribution rates for the Ontario Municipal Employees Retirement System (OMERS) will remain unchanged for 2026.

Employee Benefits

The Township participates in a County-wide plan for employee group benefits. Life insurance and long-term disability are held with Manulife, and accidental death and dismemberment (AD&D) are held with AIG. Health and dental benefits are managed through GreenShield. Renewal rates are based on 50% County-Wide experience and 50% Township claims experience. Rates for Dental and Extended Health benefits are based on current year experience. The renewal date for health and dental benefits is March each year. As such, the rates have not yet been confirmed however the Township's Insurance broker, Mosey and

Mosey, has predicted a 4% increase to rates which has been included in the operating budget as presented.

Insurance

The Township's insurance rates are based on experience and the market. The 2026 budget includes the updated annual premium. The total annual premium amount increased by 2.73%. The insurance costs were redistributed throughout the budget to reflect a more accurate distribution.

2025 Insurance	2026 Insurance	Increase	
\$537,607.64	\$552,258.20	\$14,650.56	2.73%

Federal and Provincial Funding

The Township of North Glengarry receives funding from the federal and provincial governments through the Ontario Municipal Partnership Fund (OMPF), the Ontario Community Infrastructure Fund (OCIF), and the Canada Community Building Fund (CCBF).

The Township also applies for additional grants from both the federal and provincial governments that are considered when creating the annual budget.

Ontario Municipal Partnership Fund (OMPF)

The Ontario Municipal Partnership Fund (OMPF) continues to be the Province's main transfer payment to municipalities. In 2014, the OMPF was redesigned following consultations with municipalities across Ontario. Consultation with municipalities and the Association of Municipalities of Ontario (AMO) have continued over the past year and have focused on refining the program to ensure it meets the long-term priorities of municipalities.

In 2026, the allotment has been confirmed at \$2,648,300; an increase of \$217,200 from 2025.

Ontario Community Infrastructure Fund (OCIF)

The Province provides funding to small, rural and northern communities under this fund. It is formula based and uses census data to determine the amount of the grant. This funding can be used to help fund capital expenditures on infrastructure projects such as roads, bridges, water and wastewater.

The 2026 allocation for the Township is \$669,329; a decrease of just over \$74,000 compared to 2025. The 2026 OCIF allocation has been allotted to funding capital projects within the Roads Department.

Canada Community Building Fund (CCBF)

This fund was previously known as the Federal Gas Tax Fund. This is a permanent source of funding that is provided up front twice a year to support local infrastructure priorities. The 2026 allotment has remained unchanged from 2025 at \$331,399.

Communities select how to best use the funds amongst the following categories applicable to the Township:

- Wastewater infrastructure
- Drinking water
- Solid waste management
- Local roads and bridges
- Recreation
- Firehalls

The 2026 CCBF allotment will be dedicated to the 2026 Bridge Capital Budget.

Housing Enabling Water Systems Fund II

In 2025, the Township of North Glengarry successfully obtained funding in the amount of \$28,543,000.00. These funds will be used to upgrade and expand the Alexandria Lagoon. This is a multi-year project where the Township will be responsible for 27% of the project.

Reserves and Long-Term Debt

Reserves

The updated reserve schedule will be presented to Council in early 2026. Unspent 2025 capital budget items were included in the 2026 budget and identified as “carryforward”. These amounts will be transferred into reserves in 2025 and transferred from reserves in 2026 once the funds are spent.

The opening 2025 reserve balance is \$7,965,502.

Reserve Name	Financial Statement Group	Account	2025 Opening Balance
Fleet	Other	1-2-2000-8120	(58,700.00)
Modernize and Efficiency	Modernization and Efficiency	1-2-2000-8121	(271,139.00)
Fire Department	Fire	1-2-2000-8122	(25,950.00)
Recreation Working Fund	Working Funds	1-2-2000-8123	(54,941.00)
North Glengarry General Fund	Working Funds	1-2-2000-8125	(1,913,317.00)
CEMC Contingency Fund	CEMC	1-2-2000-8126	(45,041.00)
Soccer Dome	Recreation	1-2-2000-8127	(5,534.00)
Infrastructure Reserve	Roads	1-2-2000-8300	(76,699.00)
Dalkeith Library	Other	1-2-2000-8301	(5,833.00)
Planning Reserve (OP)	Zoning and Elections	1-2-2000-8303	(67,284.00)
Waste Management	Waste Management	1-2-2000-8402	(1,145,407.00)
RARE	RARE	1-2-2000-8403	(262,112.00)
Maxville Sports Complex	Other	1-2-2000-8451	(87,090.00)
WSIB Insurance	WSIB	1-2-2000-8452	(56,371.00)
Facilities Reserve	Other	1-2-2000-8720	(414,479.00)
North Glengarry General Fund	Other	1-2-2000-9121	(106,976.00)
Economic Development	Other	1-2-2000-9203	(3,353.00)
Reserve Fund Water Meters	Water and Sewer	1-2-2000-9432	(45,931.00)
Skateboard Park	Recreation	1-2-2000-9435	(25,886.00)
Elections Reserve	Zoning and Elections	1-2-2000-9436	(34,113.00)
North Glengarry Water	Water and Sewer	1-2-2000-9437	(713,787.00)
North Glengarry Sewer	Water and Sewer	1-2-2000-9438	(1,331,773.00)
Reserve - Cash in Lieu of Parkland	Parkland	1-2-2000-9439	(122,485.00)
Major Capital	Major Capital	1-2-2000-9721	(1,091,300.00)
Total			(7,965,502.00)

A report will be brought to Council in early 2026 to finalize transfers to and from reserves for 2025.

Long-Term Debt

The 2026 Long Term Debt schedule is included below for consideration. The Township of North Glengarry currently has debt funded through Infrastructure Ontario and the Royal Bank of Canada. The total debt proposed for the start of 2026 is \$9.2M. Of this amount,

\$6.02M is funded through the water/wastewater rates, with the remaining \$3.18M of debt on the tax base.

**Township of North Glengarry
Long Term Debt
Estimation for the Year 2026**

Department	Description	Loan Amount	Date of Loan	Term	Interest Rate	2026 Annual Payment	Balance at December 15, 2025
Fire Department	Fire Truck Purchases	\$867,930.00	February 1, 2018	10 years	3.01%	\$92,676.43	\$216,982.50
Fire Department	Fire Truck Purchases	\$520,000.00	April 15, 2022	20 years	2.50%	\$36,237.05	\$416,000.00
Waterworks	Maxville Water Project	\$7,500,000.00	May 15, 2020	30 years	2.84%	\$418,610.41	\$6,000,000.00
Waterworks	Preliminary Engineering - Wetlands	\$350,000.00	December 2016	10 Years	3.35%	\$25,614.12	\$27,204.06
Fire Department	Pumper Tanker	\$430,000.00	June 2020	10 Years	3.03%	\$28,693.80	\$336,434.08
Public Works	Tandem Truck	\$275,000.00	January 2021	10 Years	3.35%	\$17,344.44	\$218,901.91
Public Works	2 Tandem Trucks	\$638,000.00	January 2023	10 Years	5.20%	\$61,343.52	\$554,930.58
Public Works	2 Tandem Trucks	\$760,000.00	November 2024	15 Years	4.99%	\$72,078.72	\$722,222.16
Fire Department	Fire Tuck	\$800,000.00	November 2025	15 Years	4.92%	\$97,643.64	\$718,781.90
Total		\$12,140,930.00				\$850,242.13	\$9,211,457.19

An ice resurfacer and fire truck were included as part of the 2025 budget to be financed through long term debt. Payments for these items will begin early in 2026.

The 2026 budget proposes the financing of a tandem truck as well as self-contained breathing apparatuses (SCBA).

The financing for the Fire Truck, tandem truck and self-contained breathing apparatuses (SCBA) has not yet been completed. These items are estimates for the purpose of the budget and will be updated once figures have been confirmed.

With this information, the Township will see the total annual requirement change from \$850,242 in 2025 to \$944,791 in 2026.

**Township of North Glengarry
Long Term Debt
Estimation for the Year 2026**

Department	Description	Loan Amount	Date of Loan	Term	Interest Rate	2026 Annual Payment
Fire Department	Fire Truck Purchases	\$867,930.00	February 1, 2018	10 years	3.01%	\$92,676.43
Fire Department	Fire Truck Purchases	\$520,000.00	April 15, 2022	20 years	2.50%	\$36,237.05
Waterworks	Maxville Water Project	\$7,500,000.00	May 15, 2020	30 years	2.84%	\$418,610.41
Waterworks	Preliminary Engineering - Wetlands	\$350,000.00	December 2016	10 Years	3.35%	\$25,614.12
Fire Department	Pumper Tanker	\$430,000.00	June 2020	10 Years	3.03%	\$28,693.80
Public Works	Tandem Truck	\$275,000.00	January 2021	10 Years	3.35%	\$17,344.44
Public Works	2 Tandem Trucks	\$638,000.00	January 2023	10 Years	5.20%	\$61,343.52
Public Works	2 Tandem Trucks	\$760,000.00	November 2024	15 Years	4.99%	\$72,078.72
Fire Department	Fire Tuck	\$800,000.00	November 2025	15 Years	4.92%	\$97,643.64
Community Services	Ice Resurfacer	\$165,000.00	January 2026	10 Years	3.90%	\$19,349.16
Fire Department	Fire Truck	\$160,000.00	February 2026	10 Years	4.50%	\$20,400.00
Public Works	Tandem Truck	\$430,000.00		10 years	4.50%	\$18,000.00
Fire Department	SCBA	\$600,000.00		15 Years	4.50%	\$36,800.00
Total		\$13,495,930.00				\$944,791.29

The 2025 Annual Repayment Limit for the Township has also been considered. This document is provided annually by the Province and represents the repayment limit as calculated based on data from the Financial Information Return. The details are included for reference; however, the main number is the annual repayment limit of \$2,427,793. This

number can be calculated into the total allowable debt of the Township, based on various interest rates and terms. These numbers, as shown in the schedule, include the current debt of the municipality. As such, the Township, regardless of the large debt for the Maxville Water Project, has sufficient debt capacity left.



Ministry of Municipal Affairs and Housing
777 Bay Street,
Toronto, Ontario M5G 2E5

Ministère des affaires municipales et du logement
777 rue Bay,
Toronto (Ontario) M5G 2E5

2025 ANNUAL REPAYMENT LIMIT (UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE: 71615
MUNID: 01047
MUNICIPALITY: North Glengarry Tp
UPPER TIER: Stormont, Dundas and Glengarry UCo
REPAYMENT LIMIT: \$ 2,427,793

FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate		
(a)	20 years @ 5% p.a.	\$ 30,255,670
(a)	15 years @ 5% p.a.	\$ 25,199,664
(a)	10 years @ 5% p.a.	\$ 18,746,776
(a)	05 years @ 5% p.a.	\$ 10,511,074
7% Interest Rate		
(a)	20 years @ 7% p.a.	\$ 25,720,076
(a)	15 years @ 7% p.a.	\$ 22,112,132
(a)	10 years @ 7% p.a.	\$ 17,051,804
(a)	05 years @ 7% p.a.	\$ 9,954,432

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

North Glengarry Tp

MMAH CODE:

71615

		1 \$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	521,342
0220	Interest (SLC 74 3099 02)	274,464
0299	Subtotal	795,806
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	795,806
		1 \$
Amounts Recovered from Unconsolidated Entities		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	40,598
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	40,598
9920	Net Debt Charges	755,208
		1 \$
1610	Total Revenue (SLC 10 9910 01)	16,911,174
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	65,364
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	3,151,079
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	275,000
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	320,114
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	50,000
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	317,612
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred revenue earned (Community Benefits) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	0
2299	Subtotal	4,179,169
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	12,732,005
2620	25% of Net Revenues	3,183,001
9930	ESTIMATED ANNUAL REPAYMENT LIMIT (25% of Net Revenues less Net Debt Charges)	2,427,793

* SLC denotes Schedule, Line Column.

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Date Prepared:

2-Apr-25

Budget Summary

2026 Budget Summary

Budget Actuals as of December 18, 2025

Department	2025 Budget	2025 Actuals	2026 Proposed Budget	Overall Change
Administration	-\$1,596,347	-\$1,195,609	-\$1,456,275	\$140,072
Building, By-Law and Planning	\$189,473	\$75,163	\$239,180	\$49,707
Community Services	\$262,107	\$204,013	\$276,854	\$14,747
Drainage	-\$3,800	-\$5,288	\$38,850	\$42,650
Economic Development	\$233,955	\$195,350	\$238,659	\$4,704
Fire	\$1,279,715	\$1,245,382	\$1,415,857	\$136,142
Fleet and Machinery	\$215,000	\$272,790	\$92,000	-\$123,000
Governance	\$228,828	\$208,704	\$232,077	\$3,249
Other Services	\$130,136	\$170,246	\$146,273	\$16,137
Public Works	\$4,775,911	\$5,279,167	\$4,815,611	\$39,700
Recreation	\$1,410,901	\$1,387,408	\$1,515,584	\$104,683
Waste Management	\$20,319	-\$110,137	-\$18,076	-\$38,395
Waterworks	\$0	-\$915,890	\$0	\$0
Total	\$7,146,198	\$6,811,300	\$7,536,593	\$390,395

Change	5.46%
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The total 2026 tax levy requirement is \$7,536,593. This is a 5.46% increase from 2025's levy of \$7,146,198.

Department Budgets

Council

Departmental Overview

The Council of the Township of North Glengarry has a stewardship role. Council is responsible for providing leadership, policy development and strategic direction for the municipality. The Township of North Glengarry is represented by one Mayor, one Deputy Mayor, one Councillor at Large and four ward Councillors.

2026 Budget Initiatives and Challenges

In 2025, Council's budget was developed using anticipated actuals for the year. This approach included a prediction of the expected costs for members of Council to attend conferences, budget for monthly expenses and other commitments throughout the year. Using this method ensured a more accurate picture of anticipated annual expenses and

proved effective in keeping spending aligned with real needs. This practice will continue in the 2026 budget.

Salaries and benefits were adjusted based on a cost-of-living increase.

2026 Council Budget

2026 Council Budget

Budget Actuals as of December 18, 2025

		Council Expenses				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-1000-1010	COUNCIL - SALARIES	\$144,845	\$140,429	\$157,428	\$151,373	\$160,577
1-4-1000-1110	COUNCIL - BENEFITS	\$9,144	\$8,926	\$15,400	\$9,655	\$12,000
1-4-1000-5000	COUNCIL - MAYOR CONVENTIONS & EXPENSES	\$7,193	\$13,297	\$3,500	\$8,747	\$4,000
1-4-1000-5001	COUNCIL - DPTY MAYOR CONVENTION EXPENSES	\$2,544	\$8,068	\$3,500	\$5,199	\$4,000
1-4-1000-5002	COUNCILLOR AT LARGE - CONVENTION & EXPEN	\$2,612	\$503	\$1,000	\$2,245	\$8,500
1-4-1000-5003	COUNCILLOR - ALEXANDRIA WARD	\$4,568	\$11,265	\$9,600	\$5,788	\$8,500
1-4-1000-5004	COUNCILLOR - KENYON WARD	\$6,913	\$11,104	\$11,800	\$8,355	\$10,500
1-4-1000-5005	COUNCILLOR - LOCHIEL WARD	\$9,845	\$10,273	\$11,800	\$8,553	\$10,500
1-4-1000-5006	COUNCILLOR - MAXVILLE WARD	\$10,698	\$10,398	\$11,800	\$8,707	\$10,500
1-4-1000-5010	COUNCIL - GENERAL EXPENSES	\$2,988	\$400	\$3,000	\$81	\$3,000
Total		\$201,351	\$214,663	\$228,828	\$208,704	\$232,077
Council Total		\$201,351	\$214,663	\$228,828	\$208,704	\$232,077

Administration

Departmental Overview

The Administration Department includes the Office of the Chief Administrative Officer (CAO), the Clerk's Department, the Finance Department, and Information Technology services (IT).

The Office of the CAO is responsible for the effective administration of all Township activities. The CAO provides leadership and is responsible for the coordination of information with all departments while ensuring that the policies of the municipality are followed. The CAO is also responsible for Human Resources (HR) with respect to recruitment and ensuring the Township follows policies and HR legislation. The CAO liaises with boards, agencies, other municipalities, and provincial and federal governments. The CAO is responsible for assisting Council with strategic planning, contracts, leases and is a member of the Emergency Control Group.

The Clerk's Department (including the CAO and Deputy Clerk) is responsible for adhering to legislative guidelines pertaining to the conduct of Council and committee meetings. The Clerk's Department is also responsible for all Township records, including agendas, minutes, by-laws, policies, and agreements. The Clerk's Department handles death/marriage registrations, fence viewing, livestock valuations and is responsible for

drafting bylaws. The Clerk, alongside the Treasurer and Deputy Clerk, are Commissioners of Oaths by virtue of their respective offices.

The Finance Department is responsible for the administration and maintenance of all financial resources of the municipality to ensure its operations are sustainable and efficient.

Duties of the Finance Department include:

- Budgeting
- Accounts Payable
- Accounts Receivable
- Property Taxes
- Utility Billing
- Payroll
- Asset Management

The IT Department is responsible for the support and maintenance of systems for users (hardware, software, networks). The Department also manages the internet, Wi-Fi, security, cell phones and the telephone system.

The Other Services budget contains crossing guard services, ambulance costs, transfers of funds to Conservation Authorities, and livestock grants and evaluations.

2025 Accomplishments

Over the past year, the Administration Department achieved several key accomplishments, with a strong focus on digitization, process improvement and staff development. Significant progress was made in advancing digital workflows and modernizing record-keeping practices to improve efficiency, accuracy and accessibility of information.

The Finance Department developed and implemented new accounts payable procedures designed to streamline processing and strengthen internal controls. These procedures will help to ensure more consistent practices and improve audit readiness.

Accessibility remains a priority for the Township. As part of this commitment, a website audit was conducted, identifying areas that require upgrade to meet Accessibility for Ontarians with Disabilities (AODA) compliance. This work will continue in 2026, as staff work to address how these changes will be implemented. The current Accessibility Plan will be reviewed and renewed in 2026.

The Clerk's Department has implemented a Council Report Forecasting tool. This has improved the organization of Council meetings and the development of agendas. It also enables the senior management team to plan reports throughout the year and improves collaboration between and among departments.

The Finance Department prioritized training and knowledge transfer, particularly as several new staff members joined the team. Comprehensive onboarding and cross-training efforts were undertaken to ensure continuity of service during planned and unplanned absences.

In late 2023, the Township began offering civil marriage ceremonies, expanding the range of services available to the public. Interest in this service grew significantly in 2025. During the year, a total of 15 civil marriages were performed, and 44 marriage licences were issued.

2026 Goals

In 2026, the focus of Administration will be strengthening governance and improving organizational consistency. A top priority will be the implementation of new corporate and personnel policies. This work will be led by the new CAO/Clerk. Maintaining current and comprehensive policies is essential to ensure legislative compliance, provide clear guidance for both staff and Council and support consistent decision making.

To support the above, the first step is the completion of an organizational review, to identify gaps and opportunities that will maximize organizational efficiency. Many Township policies are redundant, outdated, or poorly written. Updating important policies will help ensure that employee roles, responsibilities and compensation are equitable and aligned with best practices. In addition to the in-house work spearheaded by the CAO/Clerk, it is recommended that external assistance be sought to ensure objectivity.

The Finance Department will continue with the implementation of the new payroll system, with full implementation anticipated in early 2026. This system is expected to improve efficiency, expand on reporting capabilities and support stronger internal controls.

Training and professional development will remain a priority in 2026. With new staff members and ongoing staff transitions, cross-training will continue to be a key focus to ensure continuity of service and build resiliency within the department. Ongoing training will support staff in adapting to new systems and updated procedures while continuing to maintain a high level of service.

The Municipal Election will be held on October 26, 2026, and as such a significant portion of the Clerk's Department's work will focus on preparing for these key election dates. These include:

- May 1, 2026 – Nomination period begins
- June 1, 2026 – Last day to establish voting procedures
- August 21, 2026 – Nomination Day
- October 26, 2026 – Voting Day
- November 15, 2026 – New term of office commences (2026–2030)

Preparation will commence with an opening meeting with the selected voting service provider, followed by the ordering of supplies for election polls. This work will be done in collaboration with the Clerk's Department across SD&G.

2026 Budget Initiatives and Challenges

The 2026 budget reflects several key initiatives and financial pressures within the Department. Interest revenue has been reduced to reflect current economic conditions, as lower interest rates are expected to result in a decrease in revenue compared to previous years.

North Glengarry will see a reduction in the Ontario Community Infrastructure Fund (OCIF) allocation. This will place greater reliance on the tax base. The allocation for 2026 was confirmed at \$669,326, representing a decrease of \$74,370, roughly 1% of the budget.

Funding has been included in the budget to support a much-needed organizational review. As noted, this initiative supports broader organizational goals related to governance, human resource and risk management. Staffing obligations and changes have also had an impact on the 2026 budget.

In previous years, the Administration Department has included a capital budget request of \$20,000 for computer upgrades and replacements across all Township departments. Moving forward, this expense will be incorporated into each department's operating budget based on individual equipment needs. This change follows discussions during the 2024 audit, which identified that the cost of these items does not meet the Township's capitalization threshold. As a result, there are no capital expenditures for the Administration Department in 2026.

2026 Administration Budget

2026 Administration Budget

Budget Actuals as of December 18, 2025

Administration and Finance Department						
Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-1250-4040	P.I.L. - POST OFFICE	-\$3,889	-\$3,280	-\$3,411	-\$5,324	-\$3,547
1-3-1250-4061	PIL - GLENGARRY MEMORIAL HOSPITAL	-\$2,047	-\$2,043	-\$2,043	-\$4,350	-\$2,043
1-3-1250-4063	PIL ONTARIO HYDRO - HYDRO ONE	-\$4,148	-\$3,644	-\$3,789	-\$6,472	-\$3,941
1-3-1250-4064	PIL - MUNICIPAL, MNR, TRANSPORTATION	-\$49,745	-\$19,468	-\$20,246	-\$29,832	-\$21,056
1-3-1250-4065	RAILWAYS - RIGHT OF WAY	-\$21,017	-\$20,978	-\$20,978	-\$96,400	-\$20,978
1-3-1300-7130	PENALTIES & INTEREST ON TAXES	-\$219,340	-\$239,683	-\$240,000	-\$284,891	-\$240,000
1-3-1500-5009	ONTARIO MUNICIPAL PARTNERSHIP FUND	-\$2,242,900	-\$1,639,350	-\$2,431,100	-\$1,823,325	-\$2,648,300
1-3-1700-7100	LOTTERY LICENCES	-\$11,180	-\$6,605	-\$10,000	-\$6,398	-\$10,000
1-3-1700-7102	TAX CERTIFICATES	-\$9,620	-\$10,810	-\$12,500	-\$14,962	-\$12,500
1-3-1700-7103	MARRIAGE LICENCES	-\$4,000	-\$4,120	-\$4,375	-\$5,555	-\$4,375
1-3-1700-7105	PHOTOCOPIER REVENUE	\$0	-\$52	\$0	\$0	\$0
1-3-1700-7106	LAND RENTAL - CHIP STAND - OTHER	-\$12,930	-\$9,723	-\$10,000	-\$7,897	-\$10,000
1-3-1700-7111	MARRIAGE OFFICIATING FEES	-\$4,950	-\$8,620	-\$6,000	-\$5,975	-\$6,000
1-3-1700-7120	GENERAL GOVERNMENT INCOME	-\$1,954	-\$1,731	\$0	-\$2,650	\$0
1-3-1700-7132	SALE OF LAND AND BUILDINGS	-\$296,377	-\$100	\$0	-\$32,478	\$0
1-3-1700-7141	INTEREST ON BANK ACCOUNT	-\$251,073	-\$415,449	-\$300,000	-\$212,717	-\$150,000
1-3-1700-7160	RENTAL OF BUILDINGS	\$0	-\$5,310	\$0	-\$5,319	-\$2,712
1-3-1700-7161	OVER/SHORT	\$885	-\$58	\$0	-\$9	\$0
1-3-1700-8001	ADM - TRANSFER FROM RESERVES	\$0	\$0	-\$12,000	\$0	\$0
		-\$3,404,813	-\$2,394,592	-\$3,076,442	-\$2,544,554	-\$3,135,452

Administration and Finance Department Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-1200-1010	ADM - WAGES	\$612,689	\$608,064	\$600,300	\$604,630	\$681,000
1-4-1200-1015	ADM - PART TIME WAGES	\$0	\$31	\$0	\$0	\$0
1-4-1200-1035	ADM - OVERTIME	\$934	\$1,426	\$0	\$0	\$0
1-4-1200-1110	ADM - EMPLOYEE BENEFITS	\$190,669	\$197,263	\$215,000	\$208,821	\$233,000
1-4-1200-1225	ADM - INSURANCE	\$83,377	\$476,899	\$86,956	\$117,315	\$108,238
1-4-1200-1507	ADM - BANK CHARGES	\$13,581	\$7,105	\$12,000	\$8,982	\$12,000
1-4-1200-2015	ADM - TAXES MUNICIPAL PROPERTY	\$26,240	\$11,514	\$26,000	\$11,838	\$26,000
1-4-1200-2020	ADM - HEALTH & SAFETY	\$3,878	\$557	\$3,000	\$360	\$3,000
1-4-1200-2025	ADM - MILEAGE & TRAVEL	\$2,885	\$2,231	\$2,000	\$2,471	\$3,000
1-4-1200-2026	ADM - MEETING ATTENDANCE	\$2,100	\$1,380	\$1,380	\$1,165	\$1,380
1-4-1200-2027	ADM - INSURANCE CLAIMS	\$0	\$0	\$0	\$0	\$0
1-4-1200-2035	ADM - CONFERENCES/WORKSHOPS/TRAINING	\$22,749	\$23,432	\$16,000	\$19,079	\$20,000
1-4-1200-2048	ADM - STAFF CELL PHONES C/B	\$0	-\$4,678	\$0	-\$2,208	\$0
1-4-1200-2049	ADM - CELL PHONES	\$2,187	\$3,631	\$3,500	\$3,916	\$4,000
1-4-1200-2050	ADM - TELEPHONE	\$3,486	\$3,504	\$4,500	\$3,406	\$4,500
1-4-1200-2051	ADM - COURIER	\$105	\$52	\$500	\$218	\$500
1-4-1200-2055	ADM - ENBRIDGE	\$7,509	\$3,091	\$4,500	\$3,740	\$4,500
1-4-1200-2056	ADM - HYDRO	\$22,001	\$12,131	\$20,000	\$17,727	\$20,000
1-4-1200-2100	ADM - POSTAGE & FOLDING LEASING	\$14,520	\$21,320	\$15,400	\$25,993	\$25,000
1-4-1200-2102	ADM - PARKING LOT RENT	\$4,884	\$4,757	\$5,434	\$5,484	\$5,434
1-4-1200-2120	ADM - OFFICE SUPPLIES	\$10,310	\$13,455	\$15,000	\$6,933	\$12,000
1-4-1200-2124	ADM - HOUSEKEEPING & JANITORIAL SUPPLIES	\$43,428	\$39,778	\$34,500	\$33,026	\$34,500
1-4-1200-2125	ADM - SUPPLIES	\$9,738	\$9,053	\$8,000	\$6,589	\$8,000
1-4-1200-2130	ADM - COMPUTER FEES AND EQUIPMENT	\$44,181	\$5,438	\$4,000	\$8,111	\$6,000
1-4-1200-2131	ADM - COMPUTER WEBSITE HOSTING	\$53,572	\$78,482	\$100,000	\$73,891	\$100,000
1-4-1200-2140	ADM - PHOTOCOPIER ADMINISTRATION	\$8,650	\$9,807	\$10,000	\$9,934	\$10,000
1-4-1200-2200	ADM - ACCOUNTING/AUDIT	\$35,616	\$42,943	\$40,000	\$31,800	\$45,000
1-4-1200-2210	ADM - LEGAL FEES	\$5,619	\$16,368	\$16,000	\$20,287	\$16,000
1-4-1200-2223	ADM - CONSULTING/PROFESSIONAL FEES	\$25,238	\$3,893	\$28,000	\$2,035	\$75,000
1-4-1200-2366	ADM - BUILDING/PROP MAINT/SUPPLIES	\$68,150	\$9,455	\$48,000	\$11,324	\$40,000
1-4-1200-2410	ADM - ASSOCIATION & MEMBERSHIP FEES	\$8,353	\$9,745	\$9,000	\$8,232	\$9,000
1-4-1200-2457	ADM - PRINTING ADMINISTRATION	\$3,315	\$3,569	\$5,500	\$0	\$5,500
1-4-1200-2500	ADM - MARRIAGE LICENCE FEES	\$960	\$1,920	\$1,875	\$1,920	\$1,875
1-4-1200-3600	ADM - ELECTION COSTS	\$0	\$1,984	\$0	\$1,984	\$40,000
1-4-1200-4010	ADM - CONTRACTED SERVICES	\$0	\$0	\$62,000	\$43,273	\$62,000
1-4-1200-4267	ADM - SENIOR SUPPORT (LEGION)	\$31,437	\$10,292	\$5,000	\$6,579	\$5,000
1-4-1200-4941	ADM - SHREDDING SERVICE	\$1,698	\$3,403	\$2,000	\$2,885	\$3,000
1-4-1200-5010	ADM - GENERAL EXPENSES	\$10,242	\$6,208	\$5,000	\$4,304	\$5,000
1-4-1200-6450	ADM - ACCESSIBLTY FOR ONT DISABILITIES	\$6,659	\$0	\$10,000	\$3,000	\$10,000
1-4-1200-7111	ADM - MARRIAGE CEREMONY COSTS	\$2,970	\$3,270	\$3,750	\$2,600	\$3,750
1-4-1200-7120	ADM - TAX WRITE-OFFS	\$40,571	\$7,098	\$14,000	\$7,688	\$14,000
		\$1,821,923	\$1,652,637	\$1,438,095	\$1,319,334	\$1,657,177

Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-1200-8000	CAPITAL - ADMINISTRATION	\$51,184	\$125,856	\$20,000	\$12,969	\$0
		\$51,184	\$125,856	\$20,000	\$12,969	\$0

Communications Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2002-2300	COMMS - ADVERTISING	\$0	\$0	\$18,000	\$16,120	\$18,000
1-4-2002-2325	COMMS - PUBLICITY AND PROMOTION	\$0	\$0	\$4,000	\$523	\$4,000
		\$0	\$0	\$22,000	\$16,642	\$22,000

Administration Total		-\$1,531,706	-\$616,099	-\$1,596,347	-\$1,195,609	-\$1,456,275
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2026 Other Services Budget

Budget Actuals as of December 18, 2025

Crossing Guards Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2260-1015	CROSSING GUARD - PART-TIME WAGES	\$6,467	\$7,490	\$8,533	\$7,639	\$8,950
1-4-2260-1110	CROSSING GUARD - BENEFITS	\$686	\$854	\$1,200	\$904	\$1,200
		\$7,154	\$8,344	\$9,733	\$8,543	\$10,150
Crossing Guards Total		\$7,154	\$8,344	\$9,733	\$8,543	\$10,150

Ambulance Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2300-2300	AMBULANCE - RENT INCOME	-\$21,316	-\$19,540	-\$21,315	-\$19,540	-\$21,315
1-3-2300-2301	AMBULANCE - OPERATING REVENUES	-\$3,710	\$0	-\$3,000	\$0	-\$3,000
		-\$25,026	-\$19,540	-\$24,315	-\$19,540	-\$24,315

Ambulance Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2300-2024	AMBULANCE - OPERATING COSTS	\$5,714	\$775	\$3,000	\$106	\$3,000
		\$5,714	\$775	\$3,000	\$106	\$3,000
Ambulance Total		-\$19,312	-\$18,764	-\$21,315	-\$19,433	-\$21,315

Conservation Authority Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2600-2710	TRANSFER TO RRCA	\$119,812	\$40,610	\$122,018	\$163,793	\$137,087
1-4-2600-2715	TRANSFER TO SNRCA	\$16,042	\$16,595	\$17,700	\$17,113	\$18,351
		\$135,854	\$57,205	\$139,718	\$180,907	\$155,438
Conservation Authority Total		\$135,854	\$57,205	\$139,718	\$180,907	\$155,438

Livestock Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-8030-5030	LIVESTOCK & POULTRY GRANT	-\$150	-\$5,527	-\$4,000	-\$2,004	-\$4,000
		-\$150	-\$5,527	-\$4,000	-\$2,004	-\$4,000

Livestock Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-8030-6170	LIVESTOCK EVALUATOR	\$483	\$801	\$1,000	\$0	\$1,000
1-4-8030-6171	LIVESTOCK DAMAGES	-\$3,217	\$5,509	\$5,000	\$2,234	\$5,000
		-\$2,734	\$6,310	\$6,000	\$2,234	\$6,000
Livestock Total		-\$2,884	\$783	\$2,000	\$230	\$2,000
Other Services Total		\$120,811	\$47,568	\$130,136	\$170,246	\$146,273

Drainage

Departmental Overview

The Drainage Department is responsible for the administration, maintenance, and improvement of municipal drains within the Township of North Glengarry, in accordance with the *Drainage Act*. The department works closely with drainage engineers, contractors, conservation authorities and property owners.

2026 Budget Initiatives and Challenges

In 2026, staff are recommending that municipal drainage services be outsourced to Leroux Consultants. Drainage services require specialized knowledge, ongoing administration, site inspections, coordination with landowners, and compliance with the *Drainage Act*. Staff do not currently have the capacity or resources in-house to provide the level of attention required to ensure effective and efficient services.

Leroux Consultants currently provides drainage services to several neighbouring municipalities and brings significant experience, technical expertise and familiarity with local drainage systems and processes. Outsourcing drainage services will allow the Township to benefit from specialized expertise. It will also ensure continuity, responsiveness and compliance with the *Drainage Act*, particularly as drainage matters can be complex, time-sensitive and landowner-driven.

From a financial perspective, the impact to the 2026 budget will be minimal. The Ministry of Agriculture, Food and Agribusiness (OMAFRA) provides a grant covering 50% of the costs associated with employing a Drainage Superintendent.

2026 Drainage Budget

2026 Drainage Budget

Budget Actuals as of December 18, 2025

		Drainage Revenue				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-8020-4010	DRAINAGE - MUNICIPAL DRAIN MTCE. CHARGES	\$0	-\$31,285	-\$200,000	-\$22,485	-\$200,000
1-3-8020-4012	DRAINAGE - TILE DRAINAGE INSPECTION FEES	-\$75	-\$75	-\$300	\$0	-\$150
1-3-8020-5095	DRAINAGE SUPT/MAINTENANCE GRANT	-\$52,562	-\$49,213	-\$45,000	-\$28,078	-\$37,500
		-\$52,637	-\$80,573	-\$245,300	-\$50,563	-\$237,650

		Drainage Expenses				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-8020-2035	DRAIN - CONFERENCE & WORKSHOP	\$570	\$610	\$1,500	\$0	\$1,500
1-4-8020-4010	DRAIN - CONTRACT SERVICES	\$3,555	\$1,150	\$30,000	\$10,609	\$75,000
1-4-8020-6150	MUNICIPAL DRAIN MAINTENANCE	\$14,127	\$21,694	\$200,000	\$31,829	\$190,000
1-4-8020-6151	MUNICIPAL DRAIN - BEAVER MANAGEMENT	\$4,713	\$5,324	\$10,000	\$2,795	\$10,000
		\$22,965	\$28,778	\$241,500	\$45,233	\$276,500
Drainage Total		-\$29,672	-\$51,795	-\$3,800	-\$5,330	\$38,850

Tile Drainage Loans Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-8040-4013	DRAINAGE - TILE DRAINAGE LOAN - TAXES	-\$11,378	-\$47,160	-\$50,000	-\$47,282	-\$50,000
		-\$11,378	-\$47,160	-\$50,000	-\$47,282	-\$50,000

Tile Drainage Loans Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-8040-6300	TILE DRAINAGE - DEBENTURE PRINCIPAL	\$0	\$36,429	\$50,000	\$35,696	\$50,000
1-4-8040-6301	TILE DRAINAGE - DEBENTURE INTEREST	\$11,378	\$12,340	\$0	\$11,628	\$0
		\$11,378	\$48,769	\$50,000	\$47,324	\$50,000
Tile Drainage Total		\$0	\$1,609	\$0	\$42	\$0
Drains Total		-\$29,672	-\$50,185	-\$3,800	-\$5,288	\$38,850

Building, By-Law and Planning

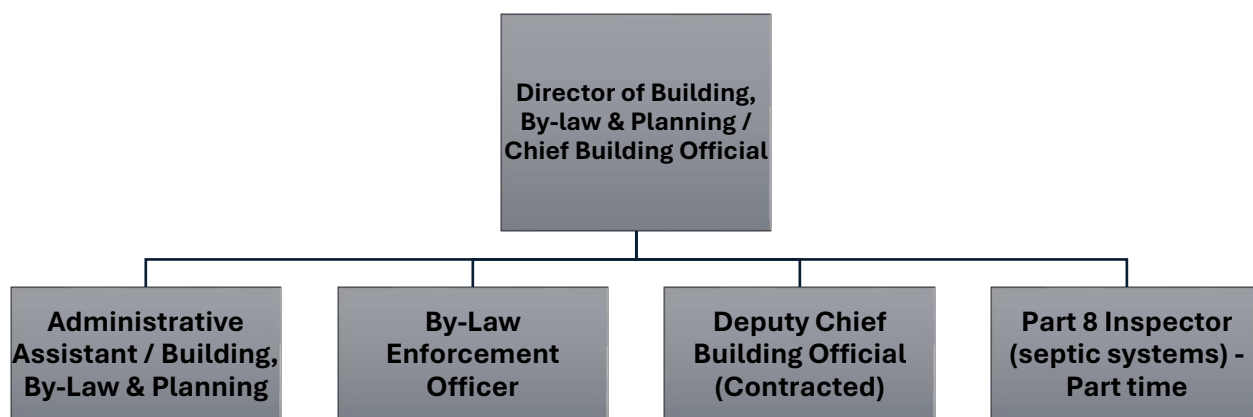
Departmental Overview

The Township's Building Department authorizes all building construction and demolition in North Glengarry. The Department is provincially mandated to administer and enforce the Ontario Building Code (OBC), and provincial legislation requires staff to maintain certification to meet provincial standards, perform mandatory inspections, and issue permits within mandated time frames. The Township's Building Department provides the following public services associated with the administration and enforcement of the OBC; pre-permit consultation, plans examination, technical reviews and application processing, issuing of permits within mandated time frames to ensure conformity to the OBC, on-site inspections to ensure conformity with approved permit drawings, specifications, the OBC Act and regulations, response for all technical inquiries throughout building projects, provision of enforcement and initiation of legal proceedings as required, etc. The Building Department also administers and enforces other municipal By-laws such as the Property Standards By-Law, the Pool By-law, the shipping container By-law, the Sign By-law, and the Outdoor Appliance By-law. The Department is also responsible for assigning urban Civic addresses and rural Emergency 911 civic numbers, and to co-ordinate for the issuance of permits and inspection of all sewage systems.

The Township's By-law Enforcement Department creates safe, clean, and vibrant communities throughout the Township of North Glengarry. The purpose of the By-law Department is to assist with providing public safety, maintaining community standards dealing with the Township's nuisance issues. The most common problems the department deals with are animal control, parking, clean yards, property standards and noise infractions. By-law enforcement officers for the department respond to requests for service and inquiries on private property related to business licensing, lot maintenance, noise and nuisances, property standards, zoning bylaw regulations, etc. The By-law Department is

responsible for the enforcement of the Yard Maintenance By-Law, the By-law for the licensing, regulating, and keeping of dogs, the Animal at Large By-law, the Nuisance By-law, the Parking By-law, and the Property Standards By-law. The department responds to issues on a complaint basis except for parking, which is patrolled on an as-needed basis. At times enforcement and prosecution are required.

The Township's Planning Department is responsible for the administration of the Zoning By-law with respect to interpretation of permitted uses and provisions of the bylaw including setbacks, lot coverage, and parking requirements. The Township's Planning Department provides the following public services associated with the administration of the *Planning Act*; preparation of recommendations to Township Council regarding proposed amendments to the Township's principal land use planning documents, the County Official Plan that incorporates the general goals, objectives and policies governing land use within the Town and the Comprehensive Zoning By-law, prepares planning documents, including but not limited to official plan and zoning by-law amendments to implement Council's decisions on applications, responsible for the processing and management of development applications under the *Planning Act* that have been filed with the Township including draft Plans of Subdivision, prepares recommendations to the Committee of Adjustment on applications for consents and minor variances, etc. The Planning Department also administers and enforces other municipal By-laws such as the Nutrient Management Plan By-law, and Lot Grading. The Department is also responsible for confirming zoning compliance for building permits.



2025 Accomplishments

The Building Department issued a total of:

Year	Building Permits	Septic Permits	Inspections	Permit Fees
2025	196	26	706	\$221,527.35
2024	198	29	756	\$127,037.76
2023	229	21	639	\$156,358.00
2022	250	39	816	\$227,856.30
2021	245	42	792	\$184,898.87
2020	236	33	649	\$172,945.00
2019	212	33	551	\$91,387.00
2018	222	15	468	\$168,351.00
2017	259	19	357	\$110,734.00
2016	293	28	N/A	\$155,168.00

The building department staff, which includes the Chief Building Official the Deputy Chief Building Official (contracted) and the Administrative Assistant (shared between Building, By-law & Planning), regularly addressed inquiries from the public, building concerns, building professionals including designers, architects and engineers. Department staff continue to attend professional development courses to both maintain and upgrade certifications.

The Planning Department managed a total of:

Year	Site Plan Control	Severances / Consent	Zoning Amendments	Minor Variances	Work Orders / Certificates
2025	2	24	14	8	53
2024	5	22	14	6	33
2023	0	28	20	10	60
2022	3	23	20	7	96
2021	4	18	14	16	105
2020	2	15	15	9	102
2019	2	25	14	6	98
2018	2	18	10	12	100
2017	2	20	11	15	N/A
2016	1	27	11	10	N/A

The Planning Department addressed hundreds of inquiries from the public. These inquiries are the most demanding aspect of the job for the Administrative Assistant & Department Director. All planning applications are reviewed and processed by the Administrative Assistant, including meetings with applicants, approvals, public notices, etc. All reports to Council are completed by the Director, while the Administrative Assistant arranges and schedules public meetings required under the *Planning Act*.

The By-Law Enforcement Department managed:

Year	Property Standards	Complaints	Dog / Kennel Licenses	Building / Planning issues
2025	15	135	1296 / 14	20
2024	12	105	1324 / 16	22
2023	10	78	1250 / 16	14
2022	7	62	1340 / 15	12
2021	4	55	1336 / 15	6
2020	3	47	1209 / 13	10
2019	7	82	1181 / 14	3
2018	13	61	172 (new dogs)	3

The By-law Enforcement Department is managed by the Director, who mostly deals with Property Standards issues. All other complaints, questions, and follow-ups such as dog issues, noise, clean yards, parking, etc. are all dealt with by the By-law Enforcement Officer. The Administrative Assistant oversees all the complaints received and followed up for processing.

2026 Goals

Like most other Townships, North Glengarry has many outstanding Building Permits. Along with the Deputy Chief Building Official and the Administrative Assistant, the Department is attempting to close as many permits as possible, especially in public places like hospitals and schools. Since “Performance Deposits” have been implemented, there have been fewer outstanding permits. Performance Deposits started bringing in income at the end of 2020 as the 4-year performance deposit “extension” has expired for all 2017 permits. It is estimated that the Township will retain about \$10,000 to \$15,000 per year in Performance Deposits.

The By-law Department will work towards implementing set fines charges for existing By-laws including Animal Control, Livestock/Poundkeeper, and the Civic Numbering. The Animal Control By-law will be looked at to incorporate a section for prohibited animals and

in-house dog catching. The AMPS By-law is now in effect and is used regularly as an effective enforcement tool.

The By-law Department will also be updating 2 existing By-laws per Council's direction. These include By-law 44-2017, which governs the licensing and operation of Mobile Food Wagons and Chip Stands, and By-law 20-2014, which governs Garage Sales. By-law No. 20-2014 will be updated by eliminating licensing requirements, enhancing enforcement provisions, and clarifying the zoning-based limitations for garage sales on private property

Local Planning Departments across SDG, as well as the County and the Conservation Authorities are in discussions to standardize planning applications throughout the County. Most importantly, the County has initiated a collaborative process to create a manual for streamlining application processes. A document for Site Plans & Subdivisions is currently being prepared for all Townships to use as standard guidelines. This will facilitate Planning, Public Works, Water Works and Fire Department review for future potential subdivision application.

Subdivisions applications are processed and approved at County level, but the Township is the "main" commenting agency as the subdivision must be developed according to Township standards. North Glengarry does not currently have standards.

The Township's Zoning By-law also is due for a comprehensive review. Zoning information has been updated with the latest zoning by-law amendments and minor variances. The information is available online to the public through the SDG County Mapping tool. The next steps in the Zoning By-law review include conducting site verifications to ensure compliance with zoning compared to actual on the ground uses. The schedules, definitions, general provisions, zone descriptions, and administrative components will also be reviewed thoroughly.

The Township is currently supported by a part-time Deputy Chief Building Official (DCBO) whose contract is scheduled to conclude in April 2026. Upon the expiration of this contract, the position will become vacant. Given the ongoing operational demands of the Building Department and the need for consistent coverage, succession planning, and compliance oversight, the recruitment of a full-time Deputy CBO has been identified as a staffing priority for 2026.

2026 Budget Initiatives and Challenges

Challenges

A By-law for Clear Cutting was passed at the end of 2021. The key challenge remains enforcement. Approximately 5-10 permits are issued per year for clear cutting. The process

is straight forward. Follow-up inspections are still hard to conduct due to delays in completing the work. Currently, no official complaints or complications have arisen from the process. What the Department has noticed is that most of the time, adjacent property owners are making inquiries about the location of property lines, resulting in the necessity of completing a survey, even if not required by the By-law. The fees are also quite low, which will be re-evaluated in the next few years.

Also, the Department is facing challenges with the new updated Official Plan which was approved with modifications by the Minister of Municipal Affairs. With the adoption of the new Plan, any properties that don't have a "matching" zoning designation, creating some confusion. The United Counties have hired a firm to re-do all 6 Zoning By-laws, with public meetings being scheduled in early 2026. This represents a challenge as the new consolidated Zoning By-law will have to reflect those changes, especially for the properties in Rural and General Agricultural zones that saw a change in designation per the SDG Official Plan.

The Official Plan provides goals, objectives, policies, and procedures for development based on the social, economic, and environmental goals of our County. The Official Plan guides growth, infrastructure improvements, protects and enhances natural resources, and conserves cultural heritage. Official plans are implemented locally through tools like zoning by-laws, site plans, and plans of subdivision. It provides policy framework for planning decisions and development in the County and local municipalities, and it designates lands for uses like residential, employment, commercial, etc.

The Ministry of Municipal Affairs and Housing came out with a new 2024 Ontario Building Code with mostly minor changes however some major changes were also included such as the Farm Building Code, "Two-Unit Houses" (In-law suites) rules. Planning documents such as the Comprehensive Zoning By-law would also have to be implemented to reflect these changes. The Ministry encourages secondary homes on properties, but the Township's Zoning By-law does not currently reflect that goal.

Another Planning challenge is Bill 23, the More Homes Built Faster Act, 2022, which received Royal Assent in 2022. This legislation makes significant changes to the municipal planning and development review process. Other proposals through the More Homes Built Faster: Ontario's Housing Supply Action Plan 2022-2023 are subject to future legislation or regulations. The Township is currently seeing an increase in secondary homes in the rural area, but accessory apartments within the Urban Settlement areas such as Alexandria and Maxville do not appear to be a viable option for many.

The central intention of Bill 23 is to build more homes that are attainable for the general population by discounting and/or exempting municipal fees and taxes for affordable, nonprofit, and purpose-built rental housing, and new homebuyers who otherwise face these significant costs. The biggest challenge with this is the fact that municipalities must find a way to be able to fund and contract road, water, sewer, and other housing enabling infrastructure and services that their growing communities need.

For example, Bill 23 proposes to exempt developers who build affordable, inclusionary zoning and select attainable housing units from paying development charges, parkland dedication fees, and community benefit charges. The bill also includes several additional changes, including reductions in costs associated with rental residential construction and changes to the method for determining development charges, amongst others. The cumulative impact of proposed changes to municipal fees and charges is significant and contrary to the widely accepted concept that growth should pay for growth.

Initiatives

In 2021, a Deputy Chief Building Official was hired to help with building permit revisions and inspections. The Deputy Chief Building Official is now working three days a week as he is “semi-retired”. The transition from a part-time contract position to a full-time Deputy DCBO will present budgetary challenges, including increased salary, benefits, and associated employment costs. These pressures must be considered within the broader context of existing fiscal constraints and competing municipal priorities. Staff will continue to assess options to balance service delivery requirements with financial sustainability as part of the 2026 budget deliberations. The Township also engages the United Counties of Stormont, Dundas & Glengarry for projects that require the services of a professional planner (Peter Young).

Building permit income was lower in 2024/2025 compared to the last few years where construction was “booming”, but the actual number of permits is similar, with a similar number of inspections. The 2026 building permit income will depend largely on growth and is expected to remain constant. The village of Maxville “Water Project” and the imminent upgrades in the Alexandria sanitary system and lagoon should create some growth in Maxville and Alexandria in the next few years.

Income from Planning Applications such as Severances, Minor Variances, Zoning Amendments, etc. is expected to remain the same or very similar to the past few years. The Township has been able to keep the use of the services from the SDG Planner to a minimum while maintaining all services as per *Planning Act*.

By-law Enforcement Departmental expenses are also expected to remain similar. Costs were reduced in the last few years due to the new process for loose dogs. We are now evaluating a long-term plan to ensure By-law Enforcement service levels remain adequate. An increase in income from fines should be seen as the By-law Enforcement Officer now has the option of using the AMPS By-law, which will help greatly for smaller infractions.

2026 Building, By-Law and Planning Budget

2026 Building, By-Law and Planning Budget

Budget Actuals as of December 18, 2025

Building Department Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2100-6000	CBO - PROPERTY STANDARDS	-\$690	\$0	-\$2,500	-\$1,264	-\$2,500
1-3-2100-7200	CBO - BUILDING PERMITS	-\$162,768	-\$127,038	-\$220,000	-\$221,527	-\$220,000
1-3-2100-7203	CBO - REVENUE - OTHER	\$0	\$0	\$0	-\$250	\$0
1-3-2100-7205	CBO - CIVIC NUMBERS REVENUE	-\$4,375	-\$4,160	-\$3,500	-\$3,885	-\$3,500
		-\$167,833	-\$131,198	-\$226,000	-\$226,926	-\$226,000

Building Department Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2100-1010	CBO - WAGES	\$248,252	\$188,696	\$147,934	\$155,583	\$220,400
1-4-2100-1015	CBO - PART-TIME WAGES	\$0	\$0	\$0	\$0	\$0
1-4-2100-1035	CBO - OVERTIME	\$26	\$66	\$0	\$0	\$0
1-4-2100-1110	CBO - BENEFITS	\$77,555	\$60,360	\$49,750	\$58,065	\$74,500
1-4-2100-2021	CBO - WORK BOOTS & CLOTHING	\$387	\$482	\$2,000	\$1,034	\$2,000
1-4-2100-2025	CBO - MILEAGE & TRAVEL	\$2,090	\$0	\$2,000	\$268	\$500
1-4-2100-2035	CBO - CONFERENCE/WORKSHOP/TRAINING	\$2,431	\$220	\$3,000	\$786	\$3,000
1-4-2100-2049	CBO - CELL PHONE	\$1,244	\$2,080	\$2,000	\$1,461	\$2,000
1-4-2100-2100	CBO - POSTAGE	\$452	\$961	\$1,000	\$307	\$1,000
1-4-2100-2120	CBO - OFFICE SUPPLIES	\$879	\$646	\$1,000	\$740	\$500
1-4-2100-2125	CBO - MATERIALS/SUPPLIES	\$249	\$61	\$500	\$1,300	\$1,000
1-4-2100-2130	CBO - COMPUTER EQUIP & SUPPLIES	\$144	\$0	\$1,000	\$366	\$1,000
1-4-2100-2131	CBO - COMPUTER WEBSITE HOSTING	\$7,209	\$9,008	\$9,000	\$8,765	\$9,000
1-4-2100-2140	CBO - PHOTOCOPIER EXPENSE	\$1,424	\$1,724	\$1,000	\$1,422	\$1,000
1-4-2100-2210	CBO - LEGAL FEES	\$364	\$0	\$2,000	\$0	\$2,000
1-4-2100-2223	CBO - CONSULTING FEES	\$7,459	\$2,487	\$1,000	\$0	\$1,000
1-4-2100-2399	CBO - VEHICLE MAINTENANCE	\$2,854	\$229	\$3,000	\$9,340	\$3,000
1-4-2100-2400	CBO - GAS/OIL/DIESEL	\$1,443	\$2,100	\$2,000	\$2,140	\$2,000
1-4-2100-2410	CBO - ASSOCIATION & MEMBERSHIP FEES	\$853	\$1,022	\$1,000	\$919	\$1,000
1-4-2100-4010	CBO - CONTRACT/CONTRACTED SERVICES	\$69	\$52,661	\$75,779	\$68,688	\$58,000
1-4-2100-5010	CBO - GENERAL EXPENSES	\$407	\$350	\$350	\$0	\$350
1-4-2100-7205	CBO - CIVIC NUMBERING COSTS	\$4,673	\$2,525	\$3,500	\$4,881	\$3,500
		\$360,465	\$325,678	\$308,813	\$316,063	\$386,750

Building Total		\$192,632	\$194,480	\$82,813	\$89,136	\$160,750
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By-Law Department Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2125-7104	BYLAW - BUSINESS LICENSE/PERMITS	-\$9,201	-\$5,430	-\$7,500	-\$8,750	-\$9,000
1-3-2125-7201	BYLAW - ENFORCEMENT VIOLATIONS	-\$944	-\$480	-\$1,000	-\$300	-\$1,000
1-3-2125-7203	BYLAW - AMPS REVENUE	-\$1,555	-\$2,418	-\$2,500	-\$790	-\$2,500
1-3-2125-7207	BYLAW - CLEAN YARDS	\$0	\$0	-\$1,000	\$0	\$0
1-3-2125-7208	BYLAW - PARKING TICKETS	-\$2,464	-\$595	-\$2,000	-\$500	-\$2,000
1-3-2125-7753	BYLAW - PARKING PASSES	-\$1,460	-\$1,435	-\$1,000	-\$656	-\$1,000
		-\$15,624	-\$10,357	-\$15,000	-\$10,996	-\$15,500

By-Law Department Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2125-1010	BY-LAW - WAGES	\$68,122	\$65,435	\$106,109	\$85,473	\$108,300
1-4-2125-1035	BY-LAW - OVERTIME	\$6,813	\$7,346	\$6,000	\$2,213	\$4,000
1-4-2125-1110	BY-LAW - BENEFITS	\$23,186	\$24,693	\$36,400	\$32,608	\$37,000
1-4-2125-2021	BY-LAW - CLOTHING ALLOWANCE	\$512	\$99	\$450	\$171	\$450
1-4-2125-2035	BY-LAW - CONFERENCES & TRAINING	\$1,282	\$78	\$1,000	\$0	\$1,000
1-4-2125-2049	BY-LAW - CELL PHONES	\$612	\$877	\$1,000	\$1,911	\$1,000
1-4-2125-2125	BY-LAW - MATERIALS/SUPPLIES	\$517	\$847	\$500	\$0	\$0
1-4-2125-2130	BY-LAW - COMPUTER FEES	\$0	\$0	\$680	\$31	\$680
1-4-2125-2210	BY-LAW - LEGAL FEES	\$0	\$0	\$1,000	\$0	\$1,000
1-4-2125-2399	BY-LAW - TRUCK EXPENSES	\$773	\$1,010	\$1,500	\$2,125	\$1,500
1-4-2125-2400	BY-LAW - GAS/OIL/DIESEL	\$3,446	\$2,436	\$2,500	\$2,070	\$2,500
		\$105,113	\$102,821	\$157,139	\$126,602	\$157,430

By-Law Total		\$89,489	\$92,464	\$142,139	\$115,606	\$141,930
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Septic Systems Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2200-7200	SS - PERMITS	-\$16,715	-\$24,033	-\$22,000	-\$22,565	-\$22,000
1-3-2200-7203	SS - OTHER REVENUE	-\$420	-\$420	\$0	-\$280	\$0
		-\$17,135	-\$24,453	-\$22,000	-\$22,845	-\$22,000

Septic Systems Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2200-4010	SS - CONTRACTED SERVICES	\$18,116	\$13,295	\$20,000	\$20,373	\$20,000
1-4-2200-7206	SS - MANDATORY INSPECTIONS	\$0	\$0	\$2,000	\$0	\$2,000
		\$18,116	\$13,295	\$22,000	\$20,373	\$22,000

Septic System Total		\$981	-\$11,158	\$0	-\$2,472	\$0
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Animal Control Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2250-7200	ANIMAL CONTROL - KENNEL PERMIT	\$0	-\$4,000	-\$4,000	\$0	\$0
1-3-2250-7210	ANIMAL CONTROL - DOG AND KENNEL LICENCES	-\$34,612	-\$33,105	-\$33,000	-\$36,615	-\$38,000
1-3-2250-7211	ANIMAL CONTROL - POUNDKEEPER	-\$120	-\$60	-\$500	\$0	-\$500
1-3-2250-7212	ANIMAL CONTROL - DOG ADOPTION	\$0	-\$800	-\$1,000	\$0	-\$1,000
1-3-2250-8001	ANIMAL CONTROL - TRANSFER FROM RESERVES	\$0	\$0	-\$10,000	\$0	\$0
		-\$34,732	-\$37,965	-\$48,500	-\$36,615	-\$39,500

Animal Control Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2250-5100	ANIMAL CONTROL - DOG TAGS AND LICENCES	\$0	\$531	\$500	\$0	\$500
1-4-2250-5105	ANIMAL CONTROL - DOG POUND FEES	\$100	\$5,101	\$3,000	\$2,099	\$3,000
1-4-2250-5106	ANIMAL CONTROL - LIVESTOCK POUNDKEEPER	\$0	\$0	\$1,000	\$0	\$1,000
		\$322	\$5,560	\$4,500	\$2,099	\$4,500

Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-2250-8000	CAPITAL ANIMAL CONTROL	\$0	\$0	\$10,000	\$0	\$0
				\$10,000	\$0	\$0

Animal Control Total		-\$34,410	-\$32,405	-\$34,000	-\$34,516	-\$35,000
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Planning Department Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-8000-7109	PLN - ZONING CERTIFICATES	-\$3,340	-\$3,030	-\$5,000	-\$3,300	-\$5,000
1-3-8000-7800	PLN - ZONING & AMENDMENT FEES	-\$25,072	-\$15,500	-\$15,000	-\$24,000	-\$20,000
1-3-8000-7802	PLN - MINOR VARIANCES	-\$5,000	-\$2,000	-\$5,000	-\$4,500	-\$5,000
1-3-8000-7803	PLN - SITE PLANS	\$2,000	-\$33,500	-\$32,000	-\$55,958	-\$32,000
1-3-8000-7805	PLN - TREE CLEAR CUTTING PERMITS	-\$2,000	-\$1,750	-\$2,000	-\$3,500	-\$2,000
1-3-8000-7806	PLN - CASH-IN-LIEU PARKLAND FEES	\$0	-\$30,000	\$0	-\$15,000	\$0
1-3-8000-7807	PLN - PART LOT CONTROL FEES	-\$1,250	\$0	\$0	-\$1,500	-\$1,000
1-3-8000-8001	PLN - TRANSFER FROM RESERVES	\$0	\$0	\$0	\$0	\$0
1-3-8000-7808	PLN - SEVERANCE APPLICATION FEES	\$0	\$0	-\$1,000	-\$17,400	-\$15,000
		-\$34,662	-\$85,780	-\$60,000	-\$125,158	-\$80,000

Planning Department Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-8000-1010	PLN - WAGES	\$67,753	\$51,677	\$29,181	\$17,563	\$29,800
1-4-8000-1015	PLN - PART TIME WAGES	\$0	\$0	\$0	\$0	\$0
1-4-8000-1035	PLN - OVERTIME	\$257	\$439	\$0	\$0	\$0
1-4-8000-1110	PLN - BENEFITS	\$24,403	\$20,218	\$14,900	\$6,627	\$8,500
1-4-8000-2025	PLN - MILEAGE & TRAVEL	\$0	\$0	\$500	\$0	\$0
1-4-8000-2026	PLN - MEETING ATTENDANCE	\$660	\$240	\$240	\$0	\$0
1-4-8000-2035	PLN - CONFERENCES/WORKSHOPS/TRAINING	\$1,520	\$1,641	\$2,000	\$2,220	\$2,000
1-4-8000-2100	PLN-POSTAGE	\$319	\$197	\$200	\$69	\$200
1-4-8000-2120	PLN - OFFICE SUPPLIES	\$396	\$0	\$0	\$0	\$0
1-4-8000-2125	PLN - MATERIALS/SUPPLIES	\$199	\$0	\$0	\$25	\$0
1-4-8000-2210	PLN - LEGAL FEES	\$0	\$0	\$1,000	\$0	\$1,000
1-4-8000-2223	PLN - CONSULTING FEES	\$4,905	\$213	\$10,000	\$6,061	\$10,000
1-4-8000-2410	PLN - ASSOCIATION & MEMBERSHIPS FEES	\$0	\$150	\$500	\$0	\$0
		\$128,097	\$74,775	\$58,521	\$32,566	\$51,500

Planning Total		\$93,435	-\$11,005	-\$1,479	-\$92,592	-\$28,500
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Building, By-Law and Planning Department Total		\$342,127	\$232,376	\$189,473	\$75,163	\$239,180
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Community Services

Community Services Departmental Overview

The Community Services budget focuses on several key initiatives including community development, contributions to community partners, financial support to the Municipal Recreation Associations (MRAs), expenses related to water legislation for recreation buildings, as well as expenses associated with libraries.

The Community Development operating budget supports the municipality's special events, such as the Canada Day fireworks, the Evening of Excellence Awards Gala, Meet Me on Main Street, as well as expenses associated to Christmas activities and parades. This budget also supports the honorariums for committees such as the Arts, Culture and Heritage Committee and the Community Development Committee.

The Contributions portion of this budget contains contributions to various community groups in North Glengarry such as the Municipal Recreation Associations in Alexandria, Apple Hill, Dalkeith, Dunvegan, Father Gauthier (Lochiel), Glen Robertson, Glen Sandfield, Greenfield, Laggan and Maxville. These funds go towards supporting the needs of the respective community centres, while also supporting various forms of recreation, events, and community engagement within these respective hamlets. This section of the budget also helps to fund the Community Grant Program and provides financial contributions to the Glengarry Pioneer Museum, the Glengarry Sports Hall of Fame, the Glengarry Highland Games, and the Glengarry County Archives.

The budget for the libraries contains line items for the maintenance of the Maxville Library and the former Dalkeith Library building.

2025 Accomplishments

The Township has contributed to several successful events and activities in 2025.

Municipal Recreation Association Capital Projects

In 2025, capital funds were disbursed to the Municipal Recreation Association Committee (MRAC) to support a number of enhancements to the hamlets across North Glengarry. Some of the initiatives completed using the 2025 funding include:

- Installation of new and upgraded kitchen equipment in the Apple Hill Recreation Centre
- A new walking track at the Glen Robertson Community Centre
- Various equipment purchases and enhancements across the Municipal Recreation Associations

Events

In 2025, the Department rebranded the former Business and Community Awards of Excellence as an “Evening of Excellence.” New to the event, staff provided an overview to attendees of major developments, new business openings, and community updates to attendees, celebrating the success and celebrating the growth of North Glengarry over the last year. Nine awards were issued to well-deserving recipients, filling the Glengarry Sports Palace’s Michel Depratto Hall in September.

The Township of North Glengarry hosted four Meet me on Main Street events throughout the summer, with events taking place in Dunvegan, Maxville, Alexandria and Dalkeith. Each of the four events were well-attended, with Alexandria resulting in the biggest turnout, exceeding 600 attendees, filling Main Street and Mill Square. At the request of Council, the Township was also successful in purchasing a new mobile stage trailer in partnership with the Alexandria Lion’s Club. The new stage offered a great platform for the terrific lineup of music entertainment, including Big Mule, The Panoramic, Stewart’s Glen, Whiskey Brooks, Jamie Denovan and Ian MacLeod, and Fridge Full of Empties.

The Township of North Glengarry further continues to support Canada Day celebrations across its communities.

Community Grants

Community Grants have been available since 2009. A total of 162 projects were approved for a total fund disbursement of \$430,138.07.

Additionally, over the last four years the Township has been tracking the value of in-kind requests. These total \$26,454.00.

In 2025, Community Grants supported several initiatives, including new planter boxes in Maxville through the Maxville & District Horticultural Society, the HGMH Foundation’s Annual Washer Tournament, a new bench at the Maxville Sports Complex through the Maxville & District Lion’s Club, and several other successful initiatives.

Following the completion of the second and final grant intake of 2025, staff conducted a review of the Community Grant Program criteria, and made recommendations that were adopted by the Arts, Culture and Heritage Committee to enhance the quality of applications and ensure applicants are aware of the rating scale to submit a strong application. This new tool is expected to help support funding projects, initiatives and events that align with the goals of the program.

2026 Goals

The Community Services Department will conduct a review of the Municipal Recreation Association Committees to determine efficiencies and support volunteers in executing activities throughout their communities. Staff will continue to seek out grant funding opportunities to offset growing costs associated with ageing community halls, as well as for running special events. Staff will also focus on promoting the Township's Funding Programs to increase the number of applications received.

2026 Budget Initiatives and Challenges

Challenges

Funding for community-based activities is dwindling, and community organizations are turning to the municipality for assistance either through funding or in-kind services. The Community Services Department is also conscientious of the pool of volunteers who keep the Recreation Associations active and the need to develop a strategy to attract and engage the next generation of volunteers to continue to sustain these efforts.

Initiatives

Initiatives for the Community Service department include a review of the financial relationship between the Township of North Glengarry and its Municipal Recreation Associations to identify efficiencies or new ways of collaboration. Staff will continue to expand and seek out programming opportunities (such as yoga, fitness classes, etc.) at Municipal Recreation Association Community Halls, to expand offerings. Community Services will also continue to increase attendance at municipal events, including Meet me on Main Street, Canada Day celebrations and the Evening of Excellence.

2026 Community Services Budget

2026 Community Services Budget

Budget Actuals as of December 18, 2025

		Community Development Revenue				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-1900-4962	COMM. DEV. - USER FEES INSURANCE	-\$4,755	-\$6,575	\$0	-\$5,985	\$0
1-3-1900-7754	COMM. DEV. - GRANTS AND OTHER FUNDING	-\$8,000	-\$6,000	-\$7,500	\$0	-\$7,500
1-3-1900-8004	COMM. DEV. - SPECIAL EVENTS	-\$8,475	-\$13,050	-\$13,050	-\$14,510	-\$13,050
		-\$21,230	-\$25,625	-\$20,550	-\$20,495	-\$20,550

Community Development Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-1900-1225	COMM. DEV - INSURANCE	\$2,446	\$5,426	\$1,623	\$3,615	\$1,920
1-4-1900-2031	COMM. DEV. - JULY 1ST & CHRISTMAS EXP.	\$28,314	\$20,276	\$15,500	\$14,534	\$15,500
1-4-1900-2300	COMM. DEV - ADVERTISING	\$146	\$153	\$500	\$441	\$500
1-4-1900-8004	COMM. DEV - SPECIAL EVENTS	\$12,386	\$14,047	\$12,500	\$17,142	\$15,000
1-4-1900-8005	COMM. DEV - COMMITTEE	\$1,387	\$0	\$5,000	\$0	\$5,000
1-4-1900-8006	COMM DEV - ACH COMMITTEE	\$1,865	\$3,568	\$5,000	\$304	\$5,000
		\$46,544	\$43,469	\$40,123	\$36,036	\$42,920
Community Development Total		\$25,313	\$17,845	\$19,573	\$15,541	\$22,370

Other Contributions Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7000-7901	OTHER ORGS - PREVIOUSLY BUDGETED CAPITAL	\$0	\$0	\$0	\$0	\$0
1-3-7000-8001	OTHER ORGS - TRANSFER FROM RESRVES	-\$20,070	\$0	-\$35,000	\$0	\$0
		-\$20,070	\$0	-\$35,000	\$0	\$0

Other Contributions Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7000-5236	CONTRIBUTIONS - COMMUNITY GRANTS	\$25,296	\$20,926	\$25,000	\$18,963	\$25,000
1-4-7000-5237	CONTRIBUTIONS TO N.G. RECREATION ASSOCIAT	\$87,137	\$84,550	\$86,250	\$82,250	\$87,975
1-4-7000-5247	CONT GLENGARRY PIONEER MUSEUM TAX & INS	\$8,792	\$15,797	\$16,000	\$16,940	\$17,500
1-4-7000-5248	CONT GLENGARRY PIONEER MUSEUM OPERATIN	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
1-4-7000-5249	CONTRIBUTION TO HIGHLAND GAMES COMM (H	\$3,000	\$10,000	\$3,000	\$4,000	\$4,000
1-4-7000-5250	CONTRIBUTION TO MAXVILLE MANOR FOUNDA	\$0	\$0	\$0	\$25,000	\$25,000
1-4-7000-5258	CONTRIBUTION TO ARCHIVE INITIATIVE	\$23,921	\$21,481	\$25,000	\$21,577	\$25,000
1-4-7000-5260	CONTRIBUION - GLENGARRY SPORTS HALL	\$4,001	\$4,002	\$4,002	\$4,002	\$4,002
1-4-7000-9000	MRA - TRANSFER TO RESERVES	\$0	\$0	\$0	\$0	\$0
		\$172,147	\$176,755	\$179,252	\$192,731	\$208,477

Other Contributions Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-7000-8000	CAPITAL - MRA GROUPS	\$29,541	\$14,750	\$98,500	\$10,481	\$63,500
		\$29,541	\$14,750	\$98,500	\$10,481	\$63,500

Project Description	2026
Alexandria	\$15,000
Apple Hill	\$7,000
Dalkeith	\$10,000
Dunvegan	\$5,000
Father Gauthier	\$800
Glen Robertson	\$8,000
Glen Sandfield	\$1,000
Greenfield	\$0
Laggan	\$3,500
Maxville	\$13,200
Total	\$63,500

Funding Sources	2026
Reserves	\$0
Carryforward	\$0
Grants	\$0
Tax Base	\$63,500
Long Term Debt	\$0
Total Funding	\$63,500

Other Contributions Total	\$181,618	\$191,506	\$242,752	\$203,213	\$271,977
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Recreation Buildings Water Legislation Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7020-4260	APPLE HILL COMMUNITY CENTRE	\$1,708	\$269	\$1,428	\$2,755	\$1,428
1-4-7020-4261	GLEN ROBERTSON COMMUNITY CENTRE	\$205	\$1,596	\$1,429	\$3,889	\$1,429
1-4-7020-4262	DUNVEGAN RECREATION CENTRE	\$1,058	\$198	\$1,428	\$2,670	\$1,428
1-4-7020-4263	DALKEITH RECREATION CENTRE	\$605	\$288	\$1,429	\$203	\$1,429
1-4-7020-4264	MAXVILLE RECREATION CENTRE	\$0	\$0	\$0	\$327	\$0
1-4-7020-4265	MAXVILLE LIBRARY	\$0	\$49	\$0	\$0	\$0
1-4-7020-4266	DALKEITH LIBRARY	\$1,311	\$99	\$1,429	\$459	\$1,429
1-4-7020-8000	CAPITAL EXPENDITURES - RECREATION BUILDI	\$0	\$0	\$0	\$0	\$0
		\$4,888	\$2,499	\$7,143	\$10,304	\$7,143
Recreation Buildings Water Legislation Total		\$4,888	\$2,499	\$7,143	\$10,304	\$7,143

Libraries Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7400-7160	LIB - LIBRARY RENT	-\$44,300	-\$45,608	-\$40,361	-\$46,702	-\$47,636
1-3-7400-8001	LIB - FROM RESERVES	\$0	\$0	\$0	\$0	\$0
		-\$44,300	-\$45,608	-\$40,361	-\$46,702	-\$47,636

Libraries Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7400-2056	LIB - HYDRO - DALKEITH & MAXVILLE & ALEX	\$14,466	\$11,145	\$13,000	\$8,643	\$13,000
1-4-7400-2366	LIB - BUILDING MAINTENANCE/SUPPLIES	\$2,242	\$496	\$8,000	\$11,603	\$10,000
		\$16,708	\$11,641	\$21,000	\$20,246	\$23,000
Libraries Total		-\$27,592	-\$33,966	-\$7,361	-\$25,044	-\$24,636

Community Services Total	\$184,227	\$177,884	\$262,107	\$204,013	\$276,854
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Economic Development Departmental Overview

The Economic Development Department offers business retention and expansion support to existing and prospective businesses wishing to call North Glengarry their home. Staff members include the Economic Development Officer, who is supported by the Director of Community Services.

The Economic Development Officer provides detailed and current information to companies wanting to make informed decisions on the area. Local and potential businesses can take advantage of the Department's resources and expertise to source the information and contacts necessary to succeed in today's competitive global economy.

The Director of Community Services and the Economic Development Officer work closely with the Community Development Committee and the Arts, Culture and Heritage Committee to facilitate research, initiatives and facilitate municipal grant intakes.

2025 Accomplishments

Staff worked in partnership with the Glengarry Inter Agency Group and Eastern Ontario Training Board to host a Business Networking Breakfast at the Sandfield Centre, where the

hall was filled with local businesses and organizations looking to network and share information.

The department also hosted a Grant Writing Workshop in partnership with le Centre Culturel Les trois p'tits points and Business Sisters to provide non-profit organizations with grant writing tips and skills and support them in their applications for funding. The workshop was hosted by Louise Lauzon of the Ministry of Tourism, Gaming and Culture and was well-attended.

In 2025, staff launched an e-newsletter to help inform local businesses and non-profits about new business openings, workshops, training opportunities, networking events and funding opportunities. The e-newsletter has been a successful tool in communicating key updates to local stakeholders.

Staff continued to support the Maxville and District Chamber of Commerce by attending monthly meetings to provide information updates, as well as to update the Chamber on new businesses in the region.

The Economic Development Officer closed one Community Improvement Plan (CIP) grant in 2025, used for signage at the Glengarry Hearing Centre. Discussions are currently ongoing with several interested parties in applying for CIP funding; however, they are awaiting quotes from suppliers. This has been a consistent challenge noted for interested applicants, who have experienced delays in receiving quotes. The Economic Development Officer will be reviewing new opportunities to evolve and promote the CIP Program and will provide recommendations to the Arts, Culture and Heritage Committee. The Economic Development Officer closed two Regional Incentives Program (RIP) grants and has initiated conversation with businesses to apply in 2026.

After the initial intake for the 2025 Community Grant Program, the Arts, Culture and Heritage Committee members directed staff to advertise a second intake in order to ensure all funds within the program could be utilized for 2025. All funds were used within the community.

The Alexandria Train station was designated to the Heritage Registry, with four more potential heritage sites pending designation in the coming months.

Enhancements were made to the North Glengarry website to facilitate a more user-friendly landscape and help users easily find what they're searching for. New upgrades include a demographic dashboard to help those interested in moving to North Glengarry or doing business here, learn about the workforce, population, employment sectors and more.

The Community Development Committee had been working diligently throughout 2025 to develop a plan for attracting new residents and new businesses to North Glengarry. A Rural

Ontario Development grant was applied for by the Township, requesting funding to support a project coordinator to execute a marketing strategy for the area.

By the end of 2025, staff will have finalized a welcome package for new residents and businesses, in which they will receive a box containing key information about North Glengarry, Township services, SDG Counties, and more helpful information to assist with their integration into the community. Also to be launched before the end of 2025, staff will be finalizing a survey for new residents of North Glengarry, to help gather insights into their reasons for moving to the area and what attracted them to our Township.

The Economic Development Officer partnered with the Raisin Region Conservation Authority (RRCA) to plant new trees in Dalkeith, Alexandria and in Greenfield. Additionally, the RRCA and South Nation Conservation Authority (SNC) hosted their annual tree giveaway in the spring, which resulted in over 1,000 white pine and white cedar saplings being distributed in North Glengarry.

2026 Goals

In 2026, the Economic Development Department will focus on completing the Economic Development Strategy and Action Plan through data analysis and public consultation, ensuring alignment with Township goals and the SDG Official Plan. The department will begin considering amendments to the Community Improvement Plan (CIP) and will continue to grow and promote the Meet Me on Main Street events. It will also work closely with community organizations to deliver networking events and workshops tailored to the non-profit and business sections. Support for new and existing business and residents will remain a priority, along with the ongoing promotion of the Community Improvement Plan and the Regional Incentives Program to property owners in North Glengarry.

Additionally, the Township will maintain its partnership with South Nation Conservation Authority and the Raisin Region Conservation Authority to advance tree-planting initiatives across North Glengarry.

2026 Budget Challenges and Initiatives

Challenges

For the last three years, attracting new projects for the CIP has proved challenging with the rise of material costs and the lack of availability of contractors.

Trade disruptions, such as the implementation of the tariffs in the United States and global supply chain issues have had an impact on local industries. Staff have continued to work closely with the United Counties of SD&G to coordinate resources available to support local industries through these uncertain times.

Initiatives

Focal points for 2026 will include working with the Arts, Culture and Heritage Committee and Community Development Committee. Under the umbrella of Arts, Culture and Heritage, staff will look to continue to designate any remaining identified properties suitable for designation before the federal deadline of January 1, 2027. Through the Community Development Committee, staff will work with the committee to finalize the Economic Development Marketing Strategy for implementation in the spring of 2026. Further, staff will continue to work with these committees on the successful promotion and execution of the Community Improvement Plan funding and Community Grant program.

In early 2026, staff will finalize the Economic Development Strategy and Action Plan.

2026 Economic Development Budget

2026 Economic Development Budget

Budget Actuals as of December 18, 2025

Economic Development Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-1950-2036	ECON DEV - SDG INCENTIVE PROGRAM	-\$19,498	-\$77,168	\$0	-\$40,000	\$0
1-3-1950-3000	ECON DEV - WAGE SUBSIDY	-\$3,812	-\$4,761	-\$4,700	\$0	-\$22,901
		-\$23,310	-\$81,929	-\$4,700	-\$40,000	-\$22,901

Economic Development Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-1950-1010	ECON DEV - WAGES	\$89,667	\$84,009	\$104,766	\$95,147	\$144,000
1-4-1950-1015	ECON DEV - PART-TIME WAGES	\$24,647	\$7,638	\$10,939	\$0	\$11,000
1-4-1950-1035	ECON DEV - OVERTIME	\$455	\$1,985	\$0	\$0	\$0
1-4-1950-1110	ECON DEV - BENEFITS	\$30,503	\$26,238	\$36,850	\$29,842	\$43,100
1-4-1950-2025	ECON DEV - MILEAGE	\$3,587	\$3,037	\$4,000	\$358	\$2,500
1-4-1950-2026	ECON DEV - MEETING	\$2,427	\$1,637	\$3,000	\$423	\$960
1-4-1950-2034	ECON DEV - SPONSORSHIP	\$5,514	\$825	\$5,000	\$4,274	\$5,000
1-4-1950-2035	ECON DEV - TRAINING CONFERENCE	\$7,215	\$4,921	\$6,000	\$5,890	\$6,000
1-4-1950-2036	ECON DEV - SDG INCENTIVE PROGRAM	\$19,498	\$77,168	\$0	\$40,000	\$0
1-4-1950-2049	ECON DEV - CELL PHONES	\$1,605	\$1,270	\$1,400	\$311	\$1,000
1-4-1950-2050	ECON DEV - TELEPHONE	\$141	\$134	\$300	\$97	\$150
1-4-1950-2125	ECON DEV - SUPPLIES	\$1,403	\$403	\$750	\$1,094	\$750
1-4-1950-2130	ECON DEV - COMPUTER EXPENSE	\$229	\$358	\$1,150	\$366	\$1,150
1-4-1950-2140	ECON DEV - PHOTOCOPIER	\$261	\$948	\$2,000	\$747	\$1,200
1-4-1950-2300	ECON DEV - ADVERTISING	\$9,674	\$10,794	\$5,000	\$4,614	\$5,000
1-4-1950-2410	ECON DEV - MEMBERSHIP FEES	\$1,498	\$1,577	\$1,500	\$889	\$1,500
1-4-1950-3702	ECON DEV - CIP IMPROVEMENT GRANT	\$36,500	\$36,492	\$30,000	\$2,000	\$30,000
1-4-1950-3703	ECON DEV - CIP OPERATING EXPENSE	\$700	\$229	\$1,000	\$244	\$750
1-4-1950-4102	ECON DEV - TREE PROGRAM	\$0	\$2,899	\$5,000	\$4,279	\$7,500
		\$235,522	\$262,563	\$218,655	\$190,576	\$261,560

Economic Development Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-1950-8000	CAPITAL - ECONOMIC DEVELOPMENT	\$0	\$15,518	\$20,000	\$44,774	\$0
		\$0	\$15,518	\$20,000	\$44,774	\$0

Economic Development Total	\$212,213	\$196,153	\$233,955	\$195,350	\$238,659
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Economic Development Total	\$212,213	\$196,153	\$233,955	\$195,350	\$238,659
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Recreation Department Overview

The Recreation Department oversees several facilities including Island Park, with its large community center and grounds, the Maxville and District Sports Complex (MSC) which houses an ice rink, a community hall and sports fields, the Glengarry Sports Place (GSP) which also houses an ice rink, a community hall and sports fields, and the Tim Horton's Dome with its multi-sports surface including the turf, walking track and court. The Township of North Glengarry, in partnership with the Hôpital Glengarry Memorial Hospital also offers programming for the pool.

2025 Accomplishments

Upon review of the Recreation staffing model, the Department worked with the union to transition seasonal employees to year-round full-time staff members, to better ensure adequate staffing levels and coverage for increasing events and demand. This is expected to reduce overtime costs into 2026.

The Department also enhanced its use of the online registration system, expanding its capacity for members of the public to register online for various programming. A new seasonal program guide was launched to help communicate upcoming activities, registration dates and program information for the public.

In 2025, the Recreation Department expanded its program offerings, introducing ballroom dancing and drop-in pickleball, with a goal to continue to explore new opportunities to diversify offerings in 2026. A feedback survey to all program participants was initiated, gathering insights as to what is working well and where participants would like to see improvements.

The Recreation Department also issued a call for new program providers to gauge interest in new opportunities to expand programming in North Glengarry.

Throughout all Recreation facilities, users will now find a poster with a QR code, inviting visitors to provide the Township with feedback on their experience at that facility. The survey invites the user to answer questions relating to facility cleanliness, engagement with staff, and any other relevant comments they wish to share. This is one of the new means in which the department is looking to engage with the community to solicit their feedback.

Hôpital Glengarry Memorial Hospital Pool

2025 marked the first full year of operating at the HGMH Pool since opening in 2024. A total of 704 individuals took part in pool programming between January and November 2025. The Township continues to offer a vast variety of programs and classes, including Parents and Tots, Toddlers and Swimmer 1-4 level swimming lessons, as well as Aquafit classes. The

pool has been well-received by its users and a welcomed addition to the Township's program offerings.

Island Park

In 2025, the Township purchased steel barricades in partnership with the Alexandria Lion's Club and Community Living Glengarry, to support large community events such as the Canada Day celebration and Community Run.

The purchase of the new trailer stage in partnership with the Alexandria Lion's Club had made its debut at multiple events throughout 2025 with the support of the Island Park staff members. Members of the community enjoyed its use at the Meet me on Main Street events, Canada Day celebration at Island Park and Community Living Run.

Minor building enhancements took place in the Sandfield Centre over 2025, including cosmetic enhancements to the hall's kitchen and technology upgrades to support electronic presentations in the hall.

Tim Horton's Dome

The Tim Horton's Dome continues to host a wide array of programming, such as volleyball, a running program, and soccer clinics. New pickleball nets were purchased in 2025 and a new drop-in pickleball program was launched to help engage new pickleball players or those who are not a part of an existing league. The hot water tank was replaced in 2025.

Maxville & District Sports Complex

Painting enhancements were completed in the Community Hall. Improvements to the ball diamond infield in collaboration with local volunteers, the Public Works Department, and recreation staff was completed where new infield stone dust was added to the ball diamond in Maxville. A group of volunteers from a local softball group assisted with the ground leveling and material removal.

The newly purchased ice resurfacer arrived in early 2025 which has been a successful piece of equipment for the arena operators. The arena was once again used for a number of large-scale events, including the Glengarry Sports Hall of Fame Induction Dinner, SDG Dog Show, Glengarry Highland Games and Maxville Fair.

Glengarry Sports Palace

The installation of the generator was completed to support emergency back-up power at the facility. The replacement of the hot water tank with new tankless hot water system for greater efficiency was also completed.

Due to a mechanical failure, a new chiller had been purchased under emergency circumstances and installed at the arena.

Ballroom dancing classes are now offered in the Michel Depratto Hall. New signage for the exterior Michel Depratto Hall entrance was purchased in 2025, for installation in early 2026.

Field maintenance was completed at the GSP soccer fields to improve the quality of the playing field for 2026. The arena was used as the main event site for the 2025 Canadian Broadsword Nationals. The parking lot at the GSP was paved in 2025 through coordination with the Public Works Department.

2026 Goals

One goal for 2026 is to finalize a Recreation Action Plan, to be presented and approved by Council. Staff will continue with their training programs at all levels of recreation to ensure that staff are compliant with regulatory requirements. Staff will seek new programming opportunities in alignment with community needs.

The department will further maximize use of the electronic Booking Software to offer more online services, such as the ability to book a hall online. A more effective process for accepting rental requests will be finalized with the implementation of new policies and procedures. Opportunities to modernize and find further efficiencies will be reviewed within the Department, such as the feasibility of digital inventory systems for its bars and greater use of the Department's Point of Sale system to track sales relating to skate sharpening and other services offered at its facilities.

2026 Budget Challenges and Initiatives

Challenges

North Glengarry's facilities continue to age, increasing the need for repairs and critical upkeep of equipment. The Building Condition Assessment Plan has identified that significant funding will be required to upkeep or retrofit the buildings that are reaching the end of their lifecycles. As always, several projects are reliant on provincial or federal funding.

In 2025, Island Park experienced two thefts, resulting in the loss of a lawn mower and multiple trimmers and lawn equipment. Staff have identified the need to review security measures at Island Park and plans to adopt Crime Prevention through Environmental Design strategies to deter future incidents from occurring.

Initiatives

Tim Horton's Dome

Staff will work to increase public usage through new programming and promotion of activities. A review of the facility will be conducted to recommend areas of opportunity and areas that require attention.

Staff have noted common issues with air pressure in the main lobby, leading to frequent repairs to the main entrance door. Staff will investigate possible solutions and/or structures to limit the impact of airflow pressure causing these maintenance issues to the facility.

In previous years, staff coordinated the rolling of bumps that had emerged at the Tim Horton's Dome tennis court to maintain playability; however, these bumps are once again reappearing. As such, this year's operating budget will investigate long-term solutions to eliminate the underlying surface changes.

Glengarry Sports Palace

The 2026 Capital budget submission reflects the purchase of a new dehumidifier at the Glengarry Sports Palace. This initiative is key to the successful longevity of the arena and its service to the community. Staff also investigated the possibility of funding the modernization of the elevator at the Glengarry Sports Palace through the Enhancing Access to Spaces for Everyone Grant. These funds would have allowed the Township to modernize the elevator to improve accessibility, ensuring all users can access the facility safely, confidently, and with dignity. Unfortunately, the Township was notified that it was not successful with their submission. Staff will continue to investigate financing options and opportunities for this project.

The 2025 budget reflected scheduled maintenance on the Glengarry Sports Palace soccer field, the 2026 budget will focus on upgrades to the ball diamond, including additional topsoil and repairs.

Island Park

In partnership with the Raison Region Conservation Authority, staff will be looking to clear dead and dying trees throughout the park and replace them by planting new trees at a 2:1 ratio through funding in partnership with Growing Canada's Community Canopies.

The Department will also invest in new durable picnic tables to be used for Meet Me on Main Street events, in addition to use at Island Park when not in use for community events.

In 2026, the south field at Island Park will be closed for regular field maintenance. The parks undergo scheduled field maintenance on a regular basis to ensure a successful playing platform for all users for years to come.

Staff will continue to seek out grant opportunities to support the tennis court revitalization at Island Park.

The Recreation Department will also be launching a new “Chair Yoga” program in partnership with our yoga instructors to facilitate a new variation of yoga suitable for beginners or those with limited mobility.

Maxville and District Sports Complex

Staff will continue to seek out funding opportunities to support the replacement of the cement slab at the arena. The Fair Street/Main Street Sign renewal continues to be an ongoing project in collaboration with the Kenyon Agricultural Society (KAS), Glengarry Sports Hall of Fame and the Maxville & District Lion’s Club.

The Department will be looking to make cosmetic enhancements to the “gondola” space located parallel to the bleachers in the arena. Staff feel this area is underutilized and could be enhanced to support the demand for meeting space, birthday parties, and other uses. Staff will continue reviewing safety measures to better shield the basketball and pickleball area of the Maxville & District Sports Complex from foul balls out of the ball diamond, through netting solutions or fencing additions.

2026 Recreation Budget

2026 Recreation Budget

Budget Actuals as of December 18, 2025

		Maxville Sports Complex				
		Revenue				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7100-2129	MSC - VENDING MACHINES	-\$2,993	-\$2,319	\$0	\$0	-\$2,000
1-3-7100-7710	MSC - HALL RENTAL	-\$14,250	-\$14,773	-\$12,000	-\$10,733	-\$12,000
1-3-7100-7711	MSC - CANTEEN	-\$1,000	\$0	\$0	\$0	-\$1,200
1-3-7100-7712	MSC - BAR RECEIPTS	-\$6,320	-\$7,855	-\$5,000	-\$2,710	-\$5,000
1-3-7100-7713	MSC - PRO SHOP	-\$1,008	-\$812	-\$1,000	-\$285	-\$1,000
1-3-7100-7714	MSC - PEPSI MACHINE	-\$2,123	-\$1,546	-\$3,000	\$0	-\$1,500
1-3-7100-7715	MSC - BALL FIELDS RENTS	-\$471	-\$602	-\$500	\$0	-\$500
1-3-7100-7716	MSC - ADVERTISING	-\$6,301	-\$6,402	-\$5,000	-\$1,978	-\$5,000
1-3-7100-7719	MSC - OTHER REVENUES	-\$1,263	-\$7,084	\$0	-\$906	\$0
1-3-7100-7720	MSC - ICE RENTAL	-\$197,234	-\$207,953	-\$220,000	-\$156,129	-\$220,000
1-3-7100-7721	MSC - FLOOR ICE SURFACE	-\$1,775	-\$2,097	-\$7,000	-\$1,453	-\$2,000
1-3-7100-7722	MSC - PROGRAMMING	-\$1,650	-\$2,896	-\$1,500	-\$6,701	-\$6,000
1-3-7100-8001	MSC - TRANSFER FROM RESERVES	\$0	\$0	-\$10,000	\$0	-\$140,000
		-\$236,387	-\$254,337	-\$265,000	-\$180,896	-\$396,200

Maxville Sports Complex Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7100-1010	MSC - WAGES	\$100,074	\$93,234	\$152,565	\$111,631	\$222,600
1-4-7100-1015	MSC - PART TIME WAGES	\$86,244	\$71,580	\$120,592	\$62,509	\$35,000
1-4-7100-1035	MSC - OVERTIME	\$15,247	\$11,671	\$10,000	\$11,971	\$10,000
1-4-7100-1110	MSC - BENEFITS	\$69,641	\$67,066	\$97,150	\$73,296	\$94,550
1-4-7100-1225	MSC - INSURANCE	\$25,484	\$17,410	\$23,884	\$19,717	\$26,753
1-4-7100-1505	MSC - LTD PAYMENTS	\$0	\$0	\$19,370	\$0	\$19,350
1-4-7100-2020	MSC - HEALTH & SAFETY	\$0	\$193	\$750	\$53	\$750
1-4-7100-2021	MSC - WORK BOOTS & CLOTHING	\$1,237	\$932	\$2,000	\$1,144	\$2,000
1-4-7100-2025	MSC - MILEAGE & TRAVEL	\$2,475	\$2,243	\$700	\$578	\$700
1-4-7100-2028	MSC - BOOK KING SOFTWARE	\$1,976	\$2,083	\$2,000	\$2,028	\$2,200
1-4-7100-2030	MSC - SPORTSFIELDS EXPENSES	\$4,649	\$7,676	\$4,000	\$1,621	\$4,000
1-4-7100-2035	MSC - CONFERENCES/ WORKSHOPS/TRAINING	\$731	\$0	\$3,000	\$582	\$3,000
1-4-7100-2049	MSC - CELL PHONE	\$1,036	\$334	\$700	\$244	\$700
1-4-7100-2050	MSC - TELEPHONE	\$830	\$769	\$750	\$430	\$750
1-4-7100-2056	MSC - HYDRO	\$95,854	\$52,745	\$60,000	\$77,546	\$100,000
1-4-7100-2057	MSC - WATER/SEWER	\$5,708	\$5,270	\$6,000	\$6,297	\$6,000
1-4-7100-2110	MSC - TOOLS	\$0	\$0	\$300	\$120	\$0
1-4-7100-2120	MSC - OFFICE SUPPLIES	\$853	\$493	\$500	\$110	\$500
1-4-7100-2124	MSC - HOUSEKEEPING & JANITORIAL SUPP	\$5,880	\$7,547	\$6,000	\$3,448	\$6,000
1-4-7100-2125	MSC - MATERIALS/SUPPLIES	\$211	\$1,356	\$1,500	\$849	\$1,000
1-4-7100-2126	MSC - HALL SUPPLIES	\$2,225	\$3,067	\$4,000	\$4,662	\$2,000
1-4-7100-2127	MSC - PEPSI SUPPLIES	\$400	\$220	\$500	\$212	\$0
1-4-7100-2129	MSC - VENDING MACHINE	\$2,398	\$2,981	\$3,000	\$1,915	\$2,500
1-4-7100-2130	MSC - COMPUTER FEES & EQUIP.	\$293	\$58	\$1,500	\$1,230	\$1,500
1-4-7100-2140	MSC - PHOTOCOPIER EXPENSE	\$218	\$425	\$0	\$500	\$700
1-4-7100-2210	MSC - LEGAL FEES	\$0	\$0	\$0	\$0	\$0
1-4-7100-2300	MSC - ADVERTISING	\$186	\$0	\$500	\$477	\$500
1-4-7100-2366	MSC - BUILDING MAINTENANCE/GROUND MTC	\$86,515	\$51,448	\$70,000	\$52,470	\$70,000
1-4-7100-2367	MSC - PROPANE	\$40,184	\$27,655	\$35,000	\$44,401	\$45,000
1-4-7100-2368	MSC - EQUIPMENT MTCE	\$12,047	\$6,627	\$15,000	\$14,451	\$15,000
1-4-7100-2400	MSC - GAS/DIESEL/OIL	\$283	\$638	\$1,000	\$24	\$1,000
1-4-7100-2410	MSC - ASOCIATION & MEMBERSHIP FEES	\$366	\$544	\$1,000	\$331	\$1,000
1-4-7100-2564	MSC - PRO SHOP	\$657	\$255	\$1,000	\$1,258	\$1,000
1-4-7100-4010	MSC - CONTRACTS/CONTRACTED SERVICES	\$1,408	\$2,838	\$4,000	\$2,180	\$3,500
1-4-7100-5010	MSC - GENERAL EXPENSES	\$201	\$400	\$0	\$0	\$0
1-4-7100-5120	MSC - SNOW REMOVAL	\$7,538	\$5,115	\$9,000	\$8,877	\$9,000
1-4-7100-7711	MSC - CANTEEN SUPPLIES	\$0	\$0	\$0	\$0	\$0
1-4-7100-7722	MSC - PROGRAMMING	\$432	\$950	\$1,500	\$3,727	\$3,500
1-4-7100-9000	MSC - TRANSFERS TO RESERVES	\$0	\$0	\$0	\$0	\$0
		\$573,483	\$445,826	\$658,761	\$510,885	\$692,053

Maxville Sports Complex Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-7100-8000	CAPITAL - MSC			\$140,000	\$153,055	\$145,000
		\$0	\$0	\$140,000	\$153,055	\$145,000

Project Description	2026
Maxville Main Street Sign Project	\$15,000
Cement Slab Replacement	\$130,000
Total	\$145,000
Funding Sources	2026
Reserves	\$130,000
Carryforward	\$10,000
Grants	\$0
Tax Base	\$5,000
Long Term Debt	\$0
Total Funding	\$145,000

MISC Total	\$337,095	\$191,488	\$533,761	\$483,044	\$440,853
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Island Park Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7200-4101	ISLAND PARK - FIELD LINING SPORTSFIELD R	-\$8,304	-\$9,220	-\$9,000	-\$15,790	-\$15,000
1-3-7200-7503	ISLAND PARK - GRANTS	-\$60,897	\$0	\$0	\$0	\$0
1-3-7200-7711	ISLAND PARK - CANTEEN REVENUE	\$0	\$0	\$0	-\$1	\$0
1-3-7200-7712	ISLAND PARK - BAR REVENUE	-\$1,745	\$0	-\$1,500	-\$3,384	-\$3,000
1-3-7200-7748	ISLAND PARK - DUMPING STATION	\$0	-\$1,065	-\$250	-\$590	-\$250
1-3-7200-7751	ISLAND PARK - HALL RENTAL	-\$13,131	-\$27,815	-\$18,000	-\$14,707	-\$18,000
1-3-7200-7753	ISLAND PARK - OTHER REVENUE	-\$13,722	-\$2,044	-\$6,000	\$0	-\$2,000
1-3-7200-8004	ISLAND PARK - SPECIAL EVENTS/FESTIVALS	\$0	\$0	\$0	-\$2,175	\$0
		-\$97,799	-\$40,145	-\$34,750	-\$36,648	-\$38,250

Island Park Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7200-1010	ISLAND PARK - WAGES	\$154,934	\$162,240	\$198,182	\$145,812	\$240,000
1-4-7200-1015	ISLAND PARK - PART TIME WAGES	\$38,131	\$29,530	\$40,120	\$47,356	\$15,100
1-4-7200-1035	ISLAND PARK - OVERTIME	\$11,023	\$10,808	\$8,000	\$16,960	\$10,000
1-4-7200-1110	ISLAND PARK - BENEFITS	\$62,693	\$65,838	\$70,500	\$69,676	\$87,000
1-4-7200-1225	ISLAND PARK - INSURANCE	\$39,159	\$227	\$16,232	\$19,720	\$18,212
1-4-7200-2020	ISLAND PARK - HEALTH & SAFETY	\$480	\$657	\$500	\$418	\$500
1-4-7200-2021	ISLAND PARK - CLOTHING ALLOWANCE	\$1,550	\$1,396	\$1,500	\$1,318	\$1,500
1-4-7200-2025	ISLAND PARK - MILEAGE & TRAVEL	\$842	\$331	\$500	\$308	\$500
1-4-7200-2028	ISLAND PARK - BOOK KING SOFTWARE	\$2,125	\$2,119	\$2,000	\$2,063	\$2,200
1-4-7200-2030	ISLAND PARK - SPORTSFIELDS EXPENSE	\$9,435	\$9,995	\$10,000	\$10,380	\$12,000
1-4-7200-2035	ISLAND PARK - CONF/WORKSHOP/TRAINING	\$933	\$0	\$3,500	\$483	\$3,000
1-4-7200-2049	ISLAND PARK - CELL PHONE	\$1,686	\$1,151	\$1,200	\$911	\$1,200
1-4-7200-2050	ISLAND PARK - TELEPHONE	\$422	\$429	\$500	\$438	\$500
1-4-7200-2055	ISLAND PARK - ENBRIDGE	\$3,678	\$2,493	\$3,000	\$2,304	\$3,000
1-4-7200-2056	ISLAND PARK - HYDRO	\$9,973	\$18,598	\$20,000	\$17,624	\$22,000
1-4-7200-2057	ISLAND PARK - WATER/SEWER	\$3,670	\$4,174	\$4,200	\$3,935	\$4,700
1-4-7200-2120	ISLAND PARK - OFFICE SUPPLIES	\$446	\$47	\$500	\$81	\$500
1-4-7200-2124	ISLAND PARK - HOUSEKEEPING & JAN. SUPP	\$4,546	\$4,604	\$5,000	\$4,239	\$5,000
1-4-7200-2125	ISLAND PARK - MATERIALS/SUPPLIES	\$354	\$578	\$1,000	\$1,159	\$1,000
1-4-7200-2126	ISLAND PARK - BAR SUPPLIES	\$3,660	\$0	\$1,000	\$293	\$750
1-4-7200-2130	ISLAND PARK - COMPUTER EQUIPT & SUPPLIES	\$405	\$717	\$750	\$2,162	\$3,100
1-4-7200-2140	ISLAND PARK - PHOTOCOPIER EXPENSE	\$1,720	\$742	\$1,000	\$347	\$700
1-4-7200-2300	ISLAND PARK - ADVERTISING	\$125	\$0	\$500	\$403	\$500
1-4-7200-2366	ISLAND PARK - BUILDING MAINT/SUPPLIES	\$21,081	\$11,176	\$12,000	\$11,936	\$12,000
1-4-7200-2368	ISLAND PARK - EQUIPMENT MAINT/SUPLIES	\$9,598	\$4,780	\$7,000	\$11,896	\$8,000
1-4-7200-2370	ISLAND PARK - OUTDOOR FURN & ATTRIBUTES	\$45	\$0	\$3,000	\$2,983	\$3,000
1-4-7200-2399	ISLAND PARK - VEHICLE MAINTENANCE	\$3,048	\$2,762	\$2,500	\$2,589	\$3,000
1-4-7200-2400	ISLAND PARK - GAS/OIL/DIESEL	\$10,182	\$7,886	\$8,000	\$7,417	\$8,000
1-4-7200-2410	ISLAND PARK - MEMBERSHIP FEES	\$366	\$471	\$1,000	\$535	\$500
1-4-7200-3704	ISLAND PARK - MILL SQUARE OPERATING	\$1,939	\$0	\$1,000	\$0	\$1,000
1-4-7200-4005	ISLAND PARK - LANDSCAPING/FLOWERS	\$9,982	\$9,638	\$12,000	\$14,350	\$12,000
1-4-7200-4010	ISLAND PARK - CONTRACTS/CONTRACTED SERV	\$249	\$249	\$3,000	\$3,666	\$3,000
1-4-7200-4102	ISLAND PARK - TREE REMOVAL	\$520	\$5,068	\$5,000	\$5,088	\$5,000
1-4-7200-4104	ISLAND PARK - KING GEORGE PARK	\$42	\$0	\$500	\$0	\$500
1-4-7200-4108	ISLAND PARK - GOOSE MANAGEMENT STRATEG	\$230	\$0	\$250	\$11	\$250
1-4-7200-8003	ISLAND PARK - SPECIAL PROJECTS	\$2,070	\$2,232	\$2,000	\$156	\$2,000
1-4-7200-8004	ISLAND PARK - SPECIAL EVENTS/FESTIVALS	\$1,000	\$1,353	\$1,500	\$1,500	\$1,500
		\$412,344	\$362,287	\$448,434	\$410,518	\$492,712

Island Park Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-7200-8000	CAPITAL - ISLAND PARK			\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0

Island Park Total	\$314,545	\$322,142	\$413,684	\$373,870	\$454,462
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Dome Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7300-4100	DOME - GLENG. WOMEN'S VOLLEYBALL	-\$7,280	-\$5,238	-\$5,000	-\$5,645	-\$5,000
1-3-7300-4101	DOME - ADVERTISING REVENUE	-\$621	-\$250	-\$1,000	-\$633	-\$1,000
1-3-7300-4102	DOME - TENNIS REVENUES	-\$31,892	-\$31,970	-\$25,000	-\$37,133	-\$25,000
1-3-7300-4103	DOME - TRACK REVENUES	-\$25,025	-\$17,773	-\$18,000	-\$24,600	-\$18,000
1-3-7300-4104	DOME - FIELD REVENUES	-\$64,959	-\$59,181	-\$50,000	-\$41,098	-\$50,000
1-3-7300-4105	DOME - VENDING REVENUES	-\$1,133	-\$782	-\$500	-\$766	-\$500
1-3-7300-4106	DOME - LAWN BOWLING	-\$562	\$0	\$0	-\$545	-\$500
1-3-7300-4110	DOME - BIRTHDAY PARTIES	-\$7,253	-\$9,614	-\$8,000	-\$7,991	-\$7,500
1-3-7300-7750	DOME - REGISTRATION FEES	\$0	\$0	\$0	-\$1,999	-\$2,000
1-3-7300-7753	DOME - OTHER REVENUE	-\$5,731	-\$3,209	\$0	\$0	\$0
1-3-7300-7754	DOME - NAMING RIGHTS - TIM HORTON	-\$5,000	-\$5,000	-\$5,000	-\$5,000	-\$5,000
1-3-7300-7755	DOME - FLAG FOOTBALL LEAGUE	\$0	\$0	-\$3,300	-\$86	\$0
		-\$149,456	-\$133,018	-\$115,800	-\$125,496	-\$114,500

Dome Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7300-1010	DOME - WAGES	\$84,986	\$84,364	\$95,177	\$74,895	\$103,500
1-4-7300-1015	DOME - PART TIME WAGES	\$43,303	\$40,112	\$55,725	\$46,135	\$60,000
1-4-7300-1035	DOME - OVERTIME	\$4,117	\$3,489	\$3,000	\$988	\$3,000
1-4-7300-1110	DOME - BENEFITS	\$35,704	\$37,364	\$53,600	\$35,378	\$53,600
1-4-7300-1225	DOME - INSURANCE	\$12,658	\$16,346	\$12,522	\$19,784	\$12,664
1-4-7300-2021	DOME - CLOTHING ALLOWANCE	\$685	\$131	\$500	\$168	\$500
1-4-7300-2025	DOME - MILEAGE	\$1,556	\$435	\$500	\$149	\$500
1-4-7300-2028	DOME - BOOK KING SOFTWARE	\$2,011	\$2,232	\$2,000	\$2,063	\$2,200
1-4-7300-2030	DOME - SPORTS EQUIP & SUPPLIES	\$632	\$3,581	\$1,500	\$403	\$1,500
1-4-7300-2035	DOME - TRAINING/CONFERENCE	\$1,408	\$667	\$1,000	\$516	\$500
1-4-7300-2049	DOME - CELL PHONE	\$642	\$264	\$750	\$156	\$500
1-4-7300-2050	DOME - TELEPHONE	\$138	\$192	\$300	\$430	\$450
1-4-7300-2055	DOME - ENBRIDGE	\$55,395	\$29,752	\$40,000	\$40,484	\$65,000
1-4-7300-2056	DOME - HYDRO	\$19,534	\$18,987	\$20,000	\$25,593	\$27,000
1-4-7300-2057	DOME - WATER/SEWER	\$1,258	\$1,176	\$1,300	\$1,104	\$1,300
1-4-7300-2120	DOME - OFFICE SUPPLIES	\$753	\$327	\$500	\$452	\$500
1-4-7300-2124	DOME - JANITORIAL SUPP & HOUSEKEEPING	\$2,668	\$2,491	\$2,000	\$2,230	\$2,000
1-4-7300-2125	DOME - SUPPLIES	\$242	\$94	\$500	\$226	\$500
1-4-7300-2127	DOME - VENDING SUPPLIES (PEPSI ..)	\$263	\$330	\$250	\$372	\$250
1-4-7300-2130	DOME - COMPUTER EQUIPT & SUPPLIES	\$373	\$352	\$500	\$539	\$4,000
1-4-7300-2140	DOME - PHOTOCOPIER EXPENSE	\$1,124	\$1,089	\$1,000	\$1,903	\$1,500
1-4-7300-2300	DOME - ADVERTISING	\$308	\$0	\$500	\$333	\$500
1-4-7300-2366	DOME - BLDG/PROP MAINT/SUPPLIES	\$13,301	\$7,370	\$12,000	\$8,288	\$12,500
1-4-7300-2368	DOME - EQUIPMENT MTCE	\$5,461	\$172	\$100	\$0	\$100
1-4-7300-2371	DOME - REFEREE	\$1,554	\$860	\$1,000	\$900	\$1,000
1-4-7300-2399	DOME - VEHICLE REPAIRS	\$0	\$912	\$750	\$306	\$750
1-4-7300-2410	DOME - MEMBERSHIP FEES	\$267	\$109	\$100	\$25	\$100
1-4-7300-4000	DOME - VOLLEYBALL EXPENSE	\$724	\$214	\$250	\$117	\$250
1-4-7300-4001	DOME - RUNNING PROGRAM	\$1,380	\$960	\$1,000	\$1,650	\$1,000
1-4-7300-4005	DOME - LANDSCAPING	\$0	\$69	\$500	\$0	\$0
1-4-7300-4110	DOME - BIRTHDAY SUPPLIES	\$3,936	\$3,759	\$3,000	\$3,873	\$2,500
1-4-7300-5010	DOME - GENERAL EXPENSES	\$1,164	\$341	\$0	\$0	\$0
1-4-7300-5120	DOME - SNOW REMOVAL	\$0	\$0	\$0	\$407	\$0
1-4-7300-7722	PROGRAMMING	\$0	\$200	\$0	\$500	\$1,000
		\$297,544	\$258,742	\$311,824	\$270,365	\$360,664

Dome Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-7300-8000	CAPITAL - DOME			\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
Dome Total		\$148,088	\$125,524	\$196,024	\$144,369	\$246,164

Glengarry Sports Palace Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7500-2129	GSP - VENDING REVENUES	\$0	-\$1,298	\$0	-\$425	\$0
1-3-7500-3003	GSP - AGREEMENT SOUTH GLENGARRY	-\$50,000	-\$50,000	-\$50,000	-\$50,000	-\$50,000
1-3-7500-4105	GSP - VENDING SUPPLIES	\$0	\$0	-\$750	\$0	-\$750
1-3-7500-7122	GSP - DONATIONS	-\$1,000	\$0	\$0	\$0	\$0
1-3-7500-7503	GSP - GRANTS	\$0	-\$50,000	\$0	\$0	\$0
1-3-7500-7710	GSP - HALL RENTAL	-\$6,940	-\$7,829	-\$7,000	-\$7,281	-\$7,000
1-3-7500-7711	GSP - CANTEEN	\$0	\$0	\$0	\$0	\$0
1-3-7500-7712	GSP - BAR RECEIPTS	-\$26,597	-\$32,664	-\$30,000	-\$15,863	-\$20,000
1-3-7500-7713	GSP - SKATE SHARPENING	-\$4,636	-\$3,816	-\$6,000	-\$2,489	-\$6,000
1-3-7500-7714	GSP - PEPSI MACHINES	-\$1,963	-\$1,786	-\$1,000	\$0	-\$1,000
1-3-7500-7715	GSP - GSPBALL	-\$740	-\$540	-\$500	-\$698	-\$600
1-3-7500-7716	GSP - BOARD ADVERTISING	-\$7,801	-\$8,718	-\$7,500	-\$1,938	-\$7,500
1-3-7500-7719	GSP - OTHER REVENUES	-\$6,674	-\$9,192	-\$7,000	-\$2,130	-\$7,000
1-3-7500-7720	GSP - ICE RENTAL	-\$208,518	-\$208,812	-\$225,000	-\$136,738	-\$225,000
1-3-7500-7721	GSP - OTHER ICE RENTALS	-\$4,870	-\$6,164	-\$5,000	-\$3,582	-\$5,000
1-3-7500-7722	GSP - PROGRAMMING	-\$19,851	-\$15,405	-\$20,000	-\$11,129	-\$20,000
1-3-7500-7723	GSP - CANTEEN RENTAL	-\$2,273	-\$1,076	-\$1,250	-\$1,061	-\$2,100
		-\$341,862	-\$397,300	-\$361,000	-\$233,333	-\$351,950

Glengarry Sports Palace Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7500-1010	GSP - WAGES	\$149,837	\$164,499	\$176,132	\$192,162	\$185,000
1-4-7500-1015	GSP - PART-TIME WAGES	\$59,951	\$49,207	\$74,520	\$29,884	\$56,000
1-4-7500-1035	GSP - OVERTIME	\$21,805	\$24,432	\$10,000	\$20,342	\$12,000
1-4-7500-1110	GSP - BENEFITS	\$67,275	\$70,529	\$88,400	\$87,444	\$82,500
1-4-7500-1225	GSP - INSURANCE	\$37,936	\$225	\$23,884	\$19,620	\$23,733
1-4-7500-2020	GSP - HEALTH & SAFETY	\$128	\$691	\$500	\$453	\$500
1-4-7500-2021	GSP - CLOTHING ALLOWANCE	\$1,349	\$1,135	\$1,250	\$872	\$1,250
1-4-7500-2025	GSP - MILEAGE	\$410	\$344	\$500	\$408	\$500
1-4-7500-2028	GSP - BOOKING SOFTWARE	\$1,976	\$2,083	\$2,000	\$2,027	\$2,200
1-4-7500-2030	GSP - SPORTSFIELD EXPENSES	\$4,059	\$2,795	\$4,000	\$4,051	\$4,000
1-4-7500-2035	GSP - TRAINING/WORKSHOP	\$2,183	\$805	\$4,500	\$554	\$3,000
1-4-7500-2049	GSP - CELL PHONES	\$1,100	\$655	\$1,000	\$463	\$750
1-4-7500-2050	GSP - TELEPHONE	\$276	\$307	\$500	\$431	\$500
1-4-7500-2055	GSP - ENBRIDGE	\$34,409	\$18,431	\$18,000	\$17,398	\$25,000
1-4-7500-2056	GSP - HYDRO	\$65,918	\$74,575	\$80,000	\$87,790	\$110,000
1-4-7500-2057	GSP - WATER SEWER	\$9,287	\$9,043	\$9,000	\$13,508	\$15,000
1-4-7500-2120	GSP - OFFICE SUPPLIES	\$506	\$2,190	\$1,000	\$759	\$1,000
1-4-7500-2124	GSP - HOUSEKEEPING/JANITORIAL SUPPLIES	\$4,716	\$5,262	\$5,000	\$4,089	\$5,000
1-4-7500-2125	GSP - MATERIAL/SUPPLIES	\$175	\$680	\$200	\$167	\$200
1-4-7500-2126	GSP - BAR/HALL EXPENSE	\$9,383	\$12,616	\$7,500	\$11,105	\$7,500
1-4-7500-2127	GSP - VENDING/PEPSI MACHINE	\$1,812	\$2,933	\$1,500	\$1,832	\$1,000
1-4-7500-2130	GSP - COMPUTER SUPPLIES	\$8,058	\$5,362	\$1,000	\$6,209	\$5,200
1-4-7500-2140	GSP - PHOTOCOPIER EXPENSE	\$5,111	\$847	\$1,000	\$708	\$1,000
1-4-7500-2300	GSP - ADVERTISING	\$275	\$189	\$500	\$397	\$500
1-4-7500-2366	GSP - BUILDING EXPENSES	\$70,855	\$52,741	\$50,000	\$50,023	\$60,000
1-4-7500-2368	GSP - EQUIPMENT MTCE	\$12,246	\$7,901	\$5,000	\$5,526	\$5,000
1-4-7500-2399	GSP - VEHICLE MTCE	\$0	\$0	\$1,200	\$1,530	\$1,500
1-4-7500-2400	GSP - GAS/OIL/DIESEL	\$458	\$1,158	\$1,000	\$313	\$750
1-4-7500-2410	GSP - MEMBERSHIP FEES	\$452	\$354	\$600	\$525	\$600
1-4-7500-2564	GSP - SKATE SHARPENING	\$400	\$518	\$500	\$717	\$750
1-4-7500-4010	GSP - CONTRACTED SERVICES	\$2,179	\$4,016	\$1,500	\$1,801	\$1,500
1-4-7500-5010	GSP - GENERAL EXPENSES	\$331	\$0	\$0	\$0	\$0
1-4-7500-5120	GSP - SNOW REMOVAL	\$5,915	\$3,915	\$7,500	\$6,975	\$7,500
1-4-7500-7711	GSP - CANTEEN SUPPLIES	\$0	\$0	\$0	\$0	\$0
1-4-7500-7722	GSP - PROGRAMMING	\$7,429	\$6,550	\$5,000	\$3,600	\$6,000
1-4-7500-9000	GSP - TRANSFERS TO RESERVES	\$0	\$0	\$0	\$0	\$0
		\$588,199	\$526,987	\$584,186	\$573,685	\$626,933

Glengarry Sports Palace Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-7500-8000	CAPITAL - GSP			\$0	\$0	\$60,000
		\$0	\$0	\$0	\$0	\$60,000

Project Description		2026
Dehumidifier		\$60,000
Total		\$60,000
Funding Sources		2026
Reserves		\$0
Carryforward		\$0
Grants		\$0
Tax Base		\$60,000
Long Term Debt		\$0
Total Funding		\$60,000

GSP Total	\$246,337	\$129,687	\$223,186	\$340,352	\$334,983
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Glengarry Memorial Hospital Pool Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-7600-7720	HGMH - POOL RENTAL	\$0	-\$25,479	-\$25,000	-\$8,058	-\$10,000
1-3-7600-7722	HGMH - PROGRAMMING	\$0	-\$1,386	-\$40,000	-\$34,413	-\$40,000
		\$0	-\$26,865	-\$65,000	-\$42,472	-\$50,000

Glengarry Memorial Hospital Pool Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-7600-1010	GHHM - WAGES	\$0	\$270	\$0	\$0	\$0
1-4-7600-1015	HGMH - PART-TIME WAGES	\$0	\$38,243	\$93,704	\$72,271	\$68,500
1-4-7600-1035	HGMH - OVERTIME	\$0	\$0	\$0	\$0	\$0
1-4-7600-1110	HGMH - BENEFITS	\$0	\$3,401	\$8,500	\$7,341	\$10,000
1-4-7600-1225	HGMH - INSURANCE	\$0	\$227	\$3,942	\$4,189	\$5,622
1-4-7600-1507	HGMH - BANK S/C	\$0	\$484	\$1,000	\$849	\$1,000
1-4-7600-2020	HGMH - HEALTH & SAFETY	\$0	\$183	\$250	\$0	\$250
1-4-7600-2021	HGMH - CLOTHING ALLOWANCE	\$0	\$205	\$500	\$452	\$500
1-4-7600-2028	HGMH - BOOKING SOFTWARE	\$0	\$100	\$600	\$2,019	\$2,200
1-4-7600-2049	HGMH - CELL PHONES	\$0	\$178	\$250	\$213	\$300
1-4-7600-2125	HGMH - MATERIALS/SUPPLIES	\$0	\$647	\$500	\$411	\$750
1-4-7600-5010	HGMH - GENERAL EXPENSES	\$41	\$82	\$0	\$0	\$0
1-4-7600-7722	HGMH - PROGRAMMING	\$0	\$0	\$0	\$0	\$0
		\$41	\$44,020	\$109,246	\$87,744	\$89,122

HGMH Total	\$41	\$17,155	\$44,246	\$45,273	\$39,122
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Recreation Total	\$1,046,105	\$786,196	\$1,410,901	\$1,387,408	\$1,515,584
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Fire

Departmental Overview

The Fire Services Department continues to build a framework for a fire protection delivery model that promotes an integrated and balanced approach by utilizing the three lines of defense.

- Public Fire Safety
- Fire Safety Standards
- Emergency Response

The Department consists of 3 stations located in Alexandria, Apple Hill, and Maxville largely supported by volunteer firefighters. The Department continues to strive to meet all goals and implement regulations from the Office of the Fire Marshal while providing recommendations to ensure the Township has an effective and efficient Fire Department.

The Fire Department remains committed to providing exceptional emergency response, fire prevention, and community safety services. Strategic priorities include modernization of facilities, staffing, and equipment, enhanced firefighter training, and community engagement.

2025 Accomplishments

Training Program

- 9 firefighters completed NFPA 1001 Firefighter II
- 12 firefighters completed NFPA 470 Hazmat Operations
- 8 new recruits were hired and enrolled into NFPA Firefighter I program
- 9 firefighters were fully certified NFPA 1041 Fire Instructor I

Duty Shift Pilot Project

The Fire Department implemented a pilot duty shift staffing model in 2025 with a view to enhancing response capabilities, maintenance, inspections, and training. The pilot model included 2 firefighters on a daily shift from Monday-Friday, 8am-4pm. Responsibilities include responding to incidents across North Glengarry, station and apparatus maintenance, fire prevention/inspection, and training.

This model represented a significant change in service delivery for North Glengarry. The past year has highlighted several challenges with the program, including cost, the availability of staff, statutory deductions, and continuing maintenance costs for vehicles and equipment. It is therefore recommended the pilot be reduced commencing in January 2026 and that a

comprehensive review of the current staffing model, including possibly expanding the role of the Fire Prevention Officer be undertaken in 2026 in consultation with the Chief Administrative Officer.

Fire Prevention

The Fire Department implemented community fire prevention campaigns and school safety programs, while conducting regulated inspections and enforcement.

2026 Goals

The Fire Department will continue to modernize and strive to meet all provincial and national standards. Members will continue to be trained to NFPA standards at the Township's training facility, while ensuring that members are equipped with the proper health and safety equipment.

The Senior Fire Prevention Officer will increase the number of inspections to improve compliance and community safety. The fire prevention and inspection program will continue to provide fire safety and education programs throughout the Township through initiatives guided by the Ontario Fire Marshal's Office. The Department will enhance fire prevention and inspection programs with advanced technology and training.

The Department will focus on expanding firefighter recruitment and retention initiatives to ensure the level of service to the residents of North Glengarry is maintained.

The North Glengarry training facility will continue to be promoted to other Fire Departments to increase revenue within the Department.

2026 Budget Initiatives and Challenges

Challenges

The Fire Department has seen a decrease in available firefighters during daytime hours. This is due in large part to firefighter employment outside of the Township. The increased requirements of training certification and incident response place a burden on firefighters. With the caveat noted above, the 2025 duty shift pilot program enhanced response abilities, maintenance, and inspections. The Department will continue to strive to ensure all maintenance, inspections and legislated training requirements are met through 2026.

The enactment of the Regulation for Firefighter Certification has placed a large responsibility on municipalities and their fire services. In 2026, training will continue to be a focus to ensure firefighters are certified per the new regulation requirements. This places pressure on the operating training budget, to provide internal and external courses.

The aging fire stations require on-going repair and maintenance to meet the health and safety requirements.

The state of the Department's fleet is key to the service level provided to the Township, and the ability of the Department to function effectively. The maintenance program has ensured fleet is maintained to legislation and standards.

Initiatives

In 2026, the Fire Department will continue with station renovations to meet safety standards. Procurement will also take place for new self-contained breathing apparatuses (SCBA).

2026 Fire Department Budget

2026 Fire Department Budget

Budget Actuals as of December 18, 2025

		Fire Revenue				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-2000-7122	FIRE DEPT DONATIONS	-\$1,500	-\$7,500	\$0	\$0	\$0
1-3-2000-7200	FIRE - BURN PERMITS	-\$4,400	-\$3,700	-\$3,000	-\$3,350	-\$3,000
1-3-2000-7206	FIRE - MANDATORY INSPECTIONS	-\$1,400	-\$2,000	-\$4,000	-\$2,285	-\$4,000
1-3-2000-7230	FIRE - FEES FROM RESIDENTS	-\$3,810	-\$1,443	-\$30,000	\$0	-\$30,000
1-3-2000-7231	FIRE - FEES OTHER MUNICIPALITIES	-\$2,996	\$0	-\$10,000	-\$32,627	-\$10,000
1-3-2000-7233	FIRE - REVENUES MTO CLAIMS	-\$54,127	-\$26,735	-\$27,000	-\$19,210	-\$27,000
1-3-2000-7503	FIRE - GRANTS	\$0	\$0	\$0	-\$47,553	-\$52,821
1-3-2000-7710	FIRE - FACILITY RENTALS	-\$2,010	-\$17,842	-\$5,000	\$0	-\$5,000
1-3-2000-7754	FIRE - OTHER REVENUE	\$0	-\$150	\$0	\$0	\$0
1-3-2000-7850	FIRE - SALE OF EQUIPMENT	\$0	\$0	-\$20,000	\$0	-\$20,000
1-3-2000-8001	FIRE - TRANSFER FROM RESERVES	-\$140,724	\$0	-\$15,000	\$0	-\$20,000
1-3-2000-8100	FIRE - FINANCE CAPITAL	\$0	\$0	\$0	\$0	-\$580,000
		-\$210,966	-\$59,370	-\$114,000	-\$105,025	-\$751,821

Fire Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2000-1010	FIRE - WAGES	\$169,083	\$176,595	\$184,776	\$186,840	\$190,000
1-4-2000-1020	FIRE - VOLUNTEER FIREFIGHTERS	\$0	\$0	\$0	\$0	\$300,000
1-4-2000-1015	FIRE - PART-TIME WAGES	\$258,451	\$315,001	\$274,753	\$368,565	\$64,000
1-4-2000-1035	FIRE - OVERTIME	\$943	\$935	\$0	\$65	\$0
1-4-2000-1110	FIRE - EMPLOYEE BENEFITS	\$65,751	\$60,598	\$81,355	\$72,567	\$105,000
1-4-2000-1210	FIRE - WSIB CLAIMS PAID	\$1,310	\$1,159	\$0	\$0	\$0
1-4-2000-1225	FIRE - INSURANCE	\$55,783	\$17,628	\$51,710	\$58,747	\$74,189
1-4-2000-1500	FIRE - LOAN PAYMENT VEHICLES	\$38,504	\$122,125	\$272,149	\$169,023	\$276,000
1-4-2000-1510	FIRE - LOAN PAYMENT SCBA EQUIPMENT	\$1,138	\$13,992	\$13,000	\$13,738	\$37,000
1-4-2000-2021	FIRE - PERSONAL PROTECTIVE EQUIP	\$28,515	\$24,941	\$35,000	\$52,387	\$77,821
1-4-2000-2025	FIRE - MILEAGE & TRAVEL	\$1,465	\$3,215	\$1,000	\$2,181	\$1,000
1-4-2000-2026	FIRE - MEETING	\$2,267	\$2,089	\$2,000	\$1,112	\$2,000
1-4-2000-2039	FIRE - RESPONSE EXPENSES	\$996	\$5,180	\$4,000	\$0	\$4,000
1-4-2000-2040	FIRE - TRAINING	\$25,876	\$22,022	\$26,000	\$23,761	\$26,000
1-4-2000-2041	FIRE - Prevention	\$3,789	\$2,421	\$5,000	\$2,438	\$5,000
1-4-2000-2048	FIRE - DISPATCH SERVICE	\$53,404	\$40,854	\$54,600	\$41,671	\$55,690
1-4-2000-2049	FIRE - CELL PHONES	\$6,030	\$4,295	\$6,000	\$5,740	\$6,000
1-4-2000-2050	FIRE - TELEPHONE	\$1,892	\$1,663	\$2,000	\$1,754	\$2,000
1-4-2000-2051	FIRE - COURIER	\$275	\$813	\$2,500	\$636	\$2,500
1-4-2000-2055	FIRE - ENBRIDGE	\$6,402	\$4,245	\$5,500	\$5,655	\$5,500
1-4-2000-2056	FIRE - HYDRO	\$15,402	\$12,858	\$18,500	\$16,022	\$18,500
1-4-2000-2057	FIRE - WATER/SEWER	\$3,691	\$3,523	\$3,000	\$3,609	\$3,500
1-4-2000-2065	FIRE - FURNACE OIL/PROPANE	\$11,588	\$9,405	\$8,000	\$10,614	\$9,000
1-4-2000-2079	FIRE - FIRST AID MATERIALS	\$2,841	\$173	\$2,500	\$409	\$2,500
1-4-2000-2102	FIRE - TRAINING PROPERTY RENTAL	\$2,233	\$1,877	\$2,238	\$2,245	\$2,238
1-4-2000-2110	FIRE - TOOLS/EQUIPMENT REPLACEMENT	\$2,387	\$224	\$13,000	\$17,106	\$13,000
1-4-2000-2111	FIRE - UNIFORMS	\$4,876	\$11,459	\$12,000	\$11,105	\$12,000
1-4-2000-2112	FIRE - NEW EQUIPMENT	\$12,509	\$11,829	\$15,000	\$15,719	\$15,000
1-4-2000-2120	FIRE - OFFICE SUPPLIES	\$300	\$660	\$250	\$375	\$250
1-4-2000-2124	FIRE - JANITORIAL-HOUSEKEEPING	\$499	\$406	\$500	\$1,051	\$500
1-4-2000-2125	FIRE - MATERIAL/SUPPLIES	\$7,115	\$9,770	\$0	\$1,203	\$0
1-4-2000-2130	FIRE - COMPUTER EQUIP & SUPPLIES	\$7,168	\$5,502	\$6,000	\$2,459	\$8,000
1-4-2000-2131	FIRE - CLOUD HOSTING	\$2,891	\$3,794	\$4,200	\$4,436	\$4,200
1-4-2000-2140	FIRE - PHOTOCOPIER EXPENSE	\$1,202	\$1,898	\$4,000	\$2,116	\$4,000
1-4-2000-2150	FIRE - MAINTENANCE OF FIRE WELLS	\$0	\$0	\$1,000	\$0	\$1,000
1-4-2000-2270	FIRE - FIRE FEES	\$91,357	\$13,717	\$30,000	\$35,148	\$30,000
1-4-2000-2305	FIRE - RECOGNITION	\$2,857	\$346	\$4,000	\$8,814	\$4,000
1-4-2000-2366	FIRE - BUILDING MAINTENANCE/SUPPLIES	\$18,148	\$15,296	\$13,000	\$8,855	\$13,000
1-4-2000-2367	FIRE - RADIO LICENCES	\$7,232	\$7,577	\$7,600	\$3,579	\$7,600
1-4-2000-2368	FIRE - EQUIPMENT MAINTENANCE	\$34,068	\$18,602	\$25,000	\$35,663	\$25,000
1-4-2000-2369	FIRE - PPE MAINTENANCE	\$12,353	\$15,065	\$13,000	\$6,927	\$15,000
1-4-2000-2399	FIRE - VEHICLE MAINTENANCE	\$67,010	\$124,839	\$50,000	\$89,679	\$65,000
1-4-2000-2400	FIRE - GAS/OIL/DIESEL	\$30,025	\$29,110	\$25,000	\$26,651	\$25,000
1-4-2000-2410	FIRE - ASSOCIATION & MEMBERSHIP FEES	\$1,903	\$370	\$2,000	\$560	\$2,000
1-4-2000-3010	FIRE - EQUIPMENT LEASING	\$36,291	\$16,405	\$45,000	\$8,105	\$20,000
1-4-2000-5010	FIRE - GENERAL EXPENSES	\$746	\$38	\$800	\$29	\$800
1-4-2000-7200	FIRE - BURN PERMIT EXPENSE	\$1,883	\$0	\$2,000	\$3,918	\$3,000
1-4-2000-9000	FIRE - TRANSFER TO RESERVES	\$0	\$0	\$20,000	\$0	\$0
		\$1,100,448	\$1,134,513	\$1,348,931	\$1,323,279	\$1,537,788

Fire Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-2000-8000	CAPITAL - FIRE DEPARTMENT	\$94,935	\$14,732	\$30,000	\$21,248	\$615,000
		\$94,935	\$14,732	\$30,000	\$21,248	\$615,000

Project Description	2026
Station Renovations	\$15,000
Self Contained Breathing Apparatuses	\$600,000
Total	\$615,000

Funding Sources	2026
Reserves	\$20,000
Carryforward	\$0
Grants	\$0
Tax Base	\$15,000
Long Term Debt	\$580,000
Total Funding	\$615,000

Fire Total	\$984,418	\$1,089,875	\$1,264,931	\$1,239,501	\$1,400,967
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Community Emergency Management Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-2900-1010	CEMC - WAGES	\$144	\$1,360	\$4,852	\$2,846	\$4,950
1-4-2900-1015	CEMC -PART TIME WAGES	\$2,035	\$2,611	\$0	\$800	\$0
1-4-2900-1035	CEMC - OVERTIME	\$0	\$0	\$0	\$0	\$0
1-4-2900-1110	CEMC - BENEFITS	\$201	\$851	\$1,932	\$811	\$1,940
1-4-2900-2035	CEMC - CONFERENCES/TRAINING/WORKSHOPS	\$678	\$0	\$2,500	\$0	\$2,500
1-4-2900-2125	CEMC - MATERIALS/SUPPLIES	\$394	\$60	\$500	\$0	\$500
1-4-2900-2131	CEMC - COMPUTER HOSTING FEES	\$5,699	\$0	\$2,500	\$0	\$2,500
1-4-2900-2223	CEMC - CONSULTANT	\$0	\$5,699	\$1,500	\$1,425	\$1,500
1-4-2900-2325	CEMC - PUBLICITY/PUBLIC AWARENESS	\$453	\$0	\$1,000	\$0	\$1,000
		\$9,603	\$10,580	\$14,784	\$5,881	\$14,890

Community Emergency Management Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-2900-8000	CAPITAL - CEMC DEPARTMENT					\$0
		\$0	\$0	\$0	\$0	\$0

Community Emergency Management Total	\$9,603	\$10,580	\$14,784	\$5,881	\$14,890
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Fire Department Total	\$994,021	\$1,100,455	\$1,279,715	\$1,245,382	\$1,415,857
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Corporate Fleet

Departmental Overview

Ensuring fleet is in good working order means that vehicles are available to be utilized to deliver services to residents when necessary. Investment in fleet continues to be a challenge and staff remains committed to finding efficiencies and savings where possible.

The 2026 fleet budget includes a tandem truck for the Roads Department and a ½ ton truck for the Community Services Department. The tandem truck is part of a three-year plan to replace three aging vehicles as part of a joint procurement effort with the Untied Counties of SD&G.

The machinery and equipment budget has also been included on an overall corporate level. 2026 purchases include two lawn mowers and a trailer for the Community Services Department.

The long-term debt finance charges for 2026 have been included in the operating budget and are shown on the schedule below.

2026 Corporate Fleet Budget

2026 Fleet and Machinery Budget

Budget Actuals as of December 18, 2025

Fleet, Machinery and Equipment Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-3000-8100	ROADS - FINANCE CAPITAL PURCHASES	\$0	\$0	-\$160,000	\$0	-\$435,000
1-3-3001-8100	ROADS - FINANCE CAPITAL PURCHASES			-\$175,000	\$0	\$0
		\$0	\$0	-\$335,000	\$0	-\$435,000

Fleet, Machinery and Equipment Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-3000-8000	CAPITAL - CORPORATE FLEET	\$205,456	\$1,776,214	\$235,000	\$199,449	\$500,000
1-5-3001-8000	CAPITAL - MACHINERY & EQUIPMENT	\$175,121	\$79,189	\$315,000	\$73,342	\$27,000
		\$380,577	\$1,855,403	\$550,000	\$272,790	\$527,000

Department	Project Description	2026
Community Services	Pickup Truck	\$65,000
Public Works	Tandem Truck	\$435,000
Community Services	Lawn Mowers (2)	\$20,000
Community Services	Trailer	\$7,000
Total		\$527,000

Funding Sources	2026
Reserves	\$0
Carryforward	\$0
Grants	\$0
Tax Base	\$92,000
Long Term Debt	\$435,000
Total Funding	\$527,000

Fleet and Machinery Total	\$380,577	\$1,855,403	\$215,000	\$272,790	\$92,000
Fleet and Machinery Total	\$380,577	\$1,855,403	\$215,000	\$272,790	\$92,000

Public Works

Departmental Overview

The Public Works Department is responsible for managing and maintaining essential infrastructure and public services within the Township of North Glengarry. Key elements include roads, bridges, sidewalks, winter operations, storm sewers, safety devices and street lighting. The Public Works Department also encompasses waste management, drainage, and water and wastewater management.

The Waterworks Department is a subset of the Public Works Department and is responsible for the management of water distribution, water treatment, wastewater collection and wastewater treatment within the Township. The Township of North Glengarry owns and operates water and wastewater systems in Alexandria, Maxville and Glen Robertson. The Waterworks budget is required to balance to zero, as the Department is fully funded through user rates.

2025 Accomplishments

Roads Department

The department rehabilitated pavement structures on Kenyon Concession 4 (Dornie to County Road 30), McCormick Road, East Boundary Road, and William Street in Alexandria, improving the municipal average Pavement Condition Index (PCI) to 6.58—a 0.30 increase over 2024 and 0.66 improvement since 2021. 14.85 km of road was upgraded from low-cost binder to hot mix, followed by crack sealing operations to extend service life and further elevate PCI metrics. Culvert replacements on Kenyon Concession 4 and Loch Garry were completed to prepare for 2026 paving schedules. Gravel road brushing was completed across several kilometers; however, hardtop brushing was deferred due to resource constraints. Sidewalk infrastructure was improved through 656 meters of refurbishment and removal of hundreds of tripping hazards using a new scarifying machine. Major capital projects included completion of the Rolland Massie Crossing, replacement of Centre Street Bridge, and OSIM inspections of all Township structures. Renovations to the consolidated public works garage facility remain ongoing, with waterworks operations scheduled for relocation by December 23rd.

Waterworks Department

The Waterworks Department maintained reliable drinking water services across Alexandria, Glen Robertson, and Maxville systems with no source shortfalls or capacity issues. Both systems completed compliance inspections with Alexandria achieving a 91.64% risk ranking and resolving two non-compliance issues by February 2025, while Glen Robertson achieved a 100% risk ranking. Infrastructure maintenance achievements included conducting a water

leak detection survey in Alexandria that identified six leaks with four confirmed for repair or replacement, completing three emergency main repairs and two emergency service line repairs, plus two planned service line repairs. Water loss reduction efforts continued with Alexandria achieving 53% loss and Maxville at 50% loss. The Department improved operations by switching to 6% sodium hypochlorite that reduced emergency call-outs, installing automatic flushers in Alexandria (July) and Maxville (May), and completing dead-end line checks in both communities. Capital projects advanced with hydrant meters procured for use when working with our partners on major road renovations projects like County Road 22, while water tower internal inspections were completed for Alexandria in June 2025 (Maxville scheduled for 2026).

Alexandria Lagoon Expansion Project Progress

The Alexandria Lagoon Expansion project made strong progress throughout 2025. In July, the Township selected Nexom Inc. to supply the new water treatment equipment for the expanded facility, with a total cost of approximately \$1.15 million. This equipment includes new filtration systems and chemical treatment components that will improve water quality before discharge.

The design team finalized key building plans during the fall, deciding where to place the new operations building in an area with better soil conditions, and determining what existing structures to keep or remove. Underground soil testing was completed in September to identify solid ground layers and ensure building foundations will be properly supported. A soil improvement project was also underway to strengthen the ground where equipment will be installed.

The major undertaking of cleaning out accumulated sludge from the main lagoon cell began in the summer and continued through late fall. By mid-November, approximately half of the contaminated material had been removed and placed in containment units for dewatering. The volume of sludge removed turned out to be significantly higher than originally estimated, which means additional cleanup work will be needed when operations resume in spring 2026. Winter weather halted the dredging work in late November, with the equipment to be stored until conditions improve next spring.

Waste Management

The landfill saw major progress with the procurement of significant cover material through partnerships, reducing the \$700,000 liability for the closed Alexandria Landfill.

2026 Budget Initiatives and Challenges

Roads

In 2026, capital road investments focus on renewing critical assets, improving safety, and reducing long-term maintenance pressures. The Asphalt Reconstruction Program targets Loch Garry and Concession 4, where pavement has reached the end of its useful life. Concentrating work in this corridor maximizes contractor efficiency, improves driving conditions, and extends the service life of these key links in the network. Complementing this, the Bridges & Culverts program will address structural needs identified in recent inspections, reducing the risk of load restrictions or emergency closures and protecting adjacent roadways from washouts.

Supporting projects reinforce the overall condition of the network. The Gravel Road Reconstruction Program will place new overlays to improve ride quality and reduce grading and dust-control costs. The Sidewalk Reconstruction Program on Main Street North and surrounding areas will remove aging and heaved concrete, improving accessibility and pedestrian safety in a high-traffic corridor.

Two engineering assignments—Bridge Engineering and Road/Storm Engineering—will develop detailed designs for upcoming bridge works and a major urban cross-section rehabilitation, ensuring shovel-ready projects and more accurate construction estimates. Smaller but critical drainage work will continue through the Small Culverts program, replacing deteriorated pipes that, if left unaddressed, can undermine roads and shoulders.

Additional projects include the addition of a new salt dome and various upgrades at 265 Industrial Boulevard including new washrooms. These projects will improve salt handling, reduce material loss, and provide appropriate amenities for staff. Upgrades to the Public Works building will be funded through the RARE Reserve. This reserve was originally established to support capital improvements to the RARE building and will now be used for that purpose as the facility is being converted into a multi-use Public Works garage.

Fleet renewal includes a plan to commence the replacement of three 2008 tandem plow trucks (1 in 2026, 1 in 2027, and 1 in 2028 as part of joint procurement with the County) reducing downtime and repair costs while strengthening the Township's capacity to respond to winter events efficiently and reliably.

Waterworks

Waterworks investments in 2026 strengthen both water and wastewater systems, with a focus on reliability, regulatory compliance, and long-term capacity. On the drinking water side, replacement of the high lift pump at the water treatment plant will secure a critical piece of equipment responsible for moving treated water into the distribution system,

reducing the risk of unplanned outages and maintaining stable pressure for residents, businesses, and fire protection. Targeted process and control equipment refurbishments at the plants will modernize aging components, supporting consistent water quality and more efficient operations, while the hydrant and valve replacement program will renew key distribution assets, improving system reliability and fire response capability.

Shared facilities and planning work support both water and wastewater operations. The washroom improvements at 265 Industrial (cost-shared between water and wastewater) enhance working conditions for staff who support Waterworks operations, and the hydraulic engineering allocation (also cost-shared) will advance planning for a major urban cross-section rehabilitation that integrates road, water, and sewer considerations into a coordinated design.

On the wastewater side, the Alexandria Lagoons Expansion remains the cornerstone project. The 2026 funding is intended to carry the work through major construction and equipment installation stages, increasing treatment capacity and improving effluent quality to meet present and future environmental regulations. This investment will provide a more resilient wastewater system that can support growth while protecting the receiving environment. In parallel, the Maxville Lagoon Environmental Assessment will further the planning and approvals groundwork needed for future upgrades in that community, ensuring the Township is ready to respond proactively rather than reactively to regulatory or capacity pressures.

Waste Management

Landfill capital investments in 2026 are targeted and compliance focused. The installation and maintenance of monitoring wells will continue to provide the groundwater data needed to demonstrate environmental protection and meet regulatory requirements. Funding for cover material will support proper daily and intermediate cover practices, which are essential for odour control, litter management, vector reduction, and overall site stability. Together, these investments help ensure that landfill operations remain safe, compliant, and acceptable to both regulators and the community.

The garbage rate is proposed to increase from \$165 per unit to \$180 per unit, representing an increase of \$15 per unit. While this is not an insignificant increase, for context, there has not been an increase to the garbage charge in the last 12 years. This change represents a total increase of approximately 9.09%, or an average of about 0.75% per year.

During this time, the cost of garbage collection and disposal has increased significantly, placing a growing burden on the budget. Staff recommend implementing an annual cost of living adjustment moving forward to ensure the garbage charge remains more closely aligned

with the actual cost of providing this service and to avoid the need for larger, less frequent increase in the future.

2026 Public Works Budget

2026 Public Works Budget

Budget Actuals as of December 18, 2025

Roads Administration Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-3000-3020	ROADS - AGGREGATE RESOURCES	-\$7,735	-\$5,885	-\$10,000	-\$44,945	-\$10,000
1-3-3000-5015	ROADS - OCIF FUNDING	-\$562,341	-\$646,692	-\$743,696	-\$743,696	-\$669,326
1-3-3000-5089	ROADS - CCBF formerly FEDERAL GAS TAX	-\$320,114	-\$323,137	-\$331,399	-\$331,399	-\$331,399
1-3-3000-7120	ROADS - GENERAL GOV INCOME	\$0	\$0	\$0	\$0	\$0
1-3-3000-7121	ROADS - PERMIT FEES	-\$5,652	-\$14,481	-\$4,600	-\$6,996	-\$3,000
1-3-3000-7503	ROADS - GRANTS	\$0	-\$86,299	-\$120,400	\$0	\$0
1-3-3000-7911	ROADS - RECOVERABLE	-\$39,427	-\$32,495	-\$25,000	-\$9,756	-\$46,000
1-3-3000-8001	ROADS - TRANSFER FROM RESERVES	-\$53,542	\$0	-\$625,907	\$0	-\$265,725
		-\$988,811	-\$1,108,990	-\$1,861,002	-\$1,136,792	-\$1,325,450

Roads Administration Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3101-1010	ROADS - WAGES - FULL TIME	\$517,117	\$950,623	\$1,045,065	\$971,998	\$1,111,100
1-4-3101-1015	ROADS - PART TIME WAGES	\$22,070	\$92,365	\$135,230	\$99,533	\$144,000
1-4-3101-1035	ROADS - OVERTIME	\$25,932	\$75,468	\$90,100	\$131,769	\$95,506
1-4-3101-1110	ROADS - BENEFITS	\$240,880	\$350,117	\$421,000	\$418,382	\$446,000
1-4-3101-1210	ROADS - WSIB CLAIMS	\$1,824	\$3,250	\$0	\$0	\$0
1-4-3101-1225	ROADS - INSURANCE	\$102,068	\$0	\$125,217	\$120,650	\$135,456
1-4-3101-1502	ROADS - LTD FINANCE CHARGES	\$33,228	\$39,344	\$151,800	\$166,324	\$170,000
1-4-3101-2020	ROADS - HEALTH & SAFETY	\$1,887	\$2,835	\$3,000	\$410	\$3,000
1-4-3101-2021	ROADS - WORK BOOTS & CLOTHING	\$11,731	\$8,585	\$10,400	\$8,459	\$10,400
1-4-3101-2025	ROADS - MILEAGE & TRAVEL	\$1,332	\$583	\$500	\$105	\$500
1-4-3101-2026	ROADS - MEETING ATTENDANCE	\$60	\$0	\$120	\$106	\$120
1-4-3101-2027	ROAD - INSURANCE CLAIMS	\$151	\$107	\$5,000	\$3,770	\$5,000
1-4-3101-2035	ROADS - CONFERENCES/WORKSHOPS/TRAINING	\$19,353	\$24,550	\$20,000	\$14,260	\$20,000
1-4-3101-2049	ROADS - CELL PHONES	\$10,762	\$13,701	\$12,000	\$10,813	\$12,000
1-4-3101-2050	ROADS - TELEPHONE	\$2,575	\$2,608	\$3,000	\$2,628	\$3,000
1-4-3101-2051	ROADS - COURIER	\$640	\$1,196	\$1,000	\$1,098	\$1,000
1-4-3101-2055	ROADS - ENBRIDGE	\$16,546	\$10,480	\$15,000	\$10,559	\$15,000
1-4-3101-2056	ROADS - HYDRO	\$17,117	\$14,962	\$18,000	\$19,498	\$18,000
1-4-3101-2057	ROADS - WATER/SEWER	\$1,257	\$2,257	\$1,300	\$1,197	\$1,300
1-4-3101-2065	ROADS - OIL FURNACE	\$8,694	\$6,570	\$9,000	\$7,546	\$9,000
1-4-3101-2110	ROADS - TOOLS	\$8,978	\$4,667	\$10,000	\$4,276	\$10,000
1-4-3101-2120	ROADS - OFFICE SUPPLIES	\$1,246	\$3,802	\$2,000	\$47	\$2,000
1-4-3101-2124	ROADS - JANITORIAL/HOUSEKEEPING SUPPLIES	\$1,183	\$373	\$500	\$258	\$500
1-4-3101-2125	ROADS - MATERIAL/SUPPLIES	\$30,759	\$15,392	\$30,000	\$15,329	\$30,000
1-4-3101-2130	ROADS - COMPUTER FEES & EQUIPMENT	\$10,652	\$12,592	\$14,831	\$5,083	\$14,831
1-4-3101-2131	ROADS - COMPUTER HOSTING FEES	\$22,927	\$27,335	\$30,000	\$26,265	\$30,000
1-4-3101-2140	ROADS - PHOTOCOPIER EXPENSES	\$2,956	\$1,177	\$1,000	\$1,712	\$1,000
1-4-3101-2210	ROADS - LEGAL FEES	\$0	\$0	\$500	\$0	\$500
1-4-3101-2366	ROADS - BUILDING MAINTENANCE/SUPPLIES	\$14,880	\$11,645	\$10,000	\$16,025	\$10,000
1-4-3101-2368	ROADS - EQUIPMENT MAINTENANCE	\$209,684	\$200,215	\$170,000	\$189,854	\$170,000
1-4-3101-2370	ROADS - TRUCK LICENCING	\$19,365	\$17,346	\$19,500	\$22,603	\$19,500
1-4-3101-2400	ROADS - GAS/OIL/DIESEL	\$266,738	\$182,421	\$195,000	\$207,740	\$210,000
1-4-3101-2410	ROADS - ASSOC & MEMBERSHIP FEES	\$1,487	\$2,560	\$2,000	\$1,895	\$2,000
1-4-3101-3010	ROADS - EQUIPMENT RENTAL	\$653	\$15	\$0	\$807	\$0
1-4-3101-4002	ROADS - CENTRE LINE PAINTING	\$0	\$15,000	\$30,000	\$18,774	\$30,000
1-4-3101-4010	ROADS - CONTRACT/CONTRACTED SERVICES	\$24,129	\$15,212	\$35,600	\$10,971	\$35,600
1-4-3101-4105	ROADS - WEED CONTROL	\$595	\$224	\$10,000	\$0	\$10,000
1-4-3101-5010	ROADS - GENERAL EXPENSES	\$539	\$1,237	\$0	\$29	\$0
1-4-3101-9000	ROADS - TRANSFER TO RESERVES	\$21,235	\$0	\$0	\$0	\$0
		\$1,673,231	\$2,110,813	\$2,627,663	\$2,510,770	\$2,776,313

Roads Administration Capital					
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals 2026 Proposed Budget
1-5-3101-8000	CAPITAL - ROADS			\$2,198,000	\$1,950,277 \$1,817,206

Project Description	2026
Engineering	\$60,000
Gravel Resurfacing	\$395,000
Culvert Program	\$50,000
Sidewalk Maintenance Program	\$150,000
Asphalt Reconstruction Program	\$815,000
Lochiel Garage Repairs	\$29,603
Kenyon Garage Repairs	\$117,603
Alexandria Salt Dome	\$200,000
Total	\$1,817,206
Funding Sources	2026
Reserves	\$60,000
Carryforward	\$80,000
Grants	\$650,000
Tax Base	\$1,027,206
Long Term Debt	\$0
Total Funding	\$1,817,206

Roads Administration Total	\$684,420	\$1,001,823	\$2,964,661	\$3,324,254	\$3,268,069
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Bridges Expenses					
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals 2026 Proposed Budget
1-4-3011-2125	BRIDGES - MATERIALS/SUPPLIES	\$131	\$802	\$0	\$59 \$0
1-4-3011-4010	BRIDGES - CONTRACTED SERVICES	\$0	\$5,709	\$6,000	\$59 \$0
		\$131	\$6,511	\$6,000	\$118 \$0

Bridges Capital					
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals 2026 Proposed Budget
1-5-3011-8000	CAPITAL - BRIDGES			\$1,070,000	\$1,319,736 \$740,000
		\$0	\$0	\$1,070,000	\$1,319,736 \$740,000

Project Description	2026
Centre Street Bridge	\$80,000
Bridge Engineering Studies	\$60,000
Annual Bridge Reconstruction and Repair	\$600,000
Total	\$740,000
Funding Sources	2026
Reserves	\$0
Carryforward	\$80,000
Grants	\$300,000
Tax Base	\$360,000
Long Term Debt	\$0
Total Funding	\$740,000

Bridges Total	\$131	\$6,511	\$1,076,000	\$1,319,854	\$740,000
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Road Maintenance Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3012-2125	RD MTCE - MATERIALS/SUPPLIES	\$25,005	\$27,194	\$25,000	\$20,855	\$25,000
1-4-3012-2325	RD MTCE - BEAUTIFICATION	\$7,874	\$5,103	\$7,000	\$2,272	\$7,000
1-4-3012-4110	RD MTCE - BRUSHING & TRIMMING	\$3,407	\$2,935	\$5,000	\$20	\$5,000
1-4-3012-4300	RD MTCE - CATCH BASINS AND CURBS	\$0	\$0	\$500	\$1,639	\$0
1-4-3012-4350	RD MTCE - DEBRIS/ LITTER PICK UP	\$721	\$357	\$1,000	\$451	\$0
1-4-3012-4351	RD MTCE - TOP SOIL	\$586	\$2,114	\$1,000	\$2,152	\$3,000
1-4-3012-5010	RD MTCE - GENERAL EXPENSES	\$0	\$0	\$0	\$0	\$0
		\$37,592	\$37,704	\$39,500	\$27,390	\$40,000
Road Maintenance Total		\$37,592	\$37,704	\$39,500	\$27,390	\$40,000

Sidewalks Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3035-2125	SIDEWK - MATERIALS/SUPPLIES	\$27	\$2,196	\$7,500	\$7,426	\$7,500
		\$27	\$2,196	\$7,500	\$7,426	\$7,500
Sidewalks Total		\$27	\$2,196	\$7,500	\$7,426	\$7,500

Loose Top Maintenance Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3045-2125	LSTOP - MATERIALS/SUPPLIES	\$133	\$0	\$0	\$244	\$0
1-4-3045-5205	LSTOP - DUST LAYER	\$185,846	\$181,439	\$192,000	\$215,034	\$227,855
		\$185,980	\$181,439	\$192,000	\$215,278	\$227,855
Loose Top Maintenance Total		\$185,980	\$181,439	\$192,000	\$215,278	\$227,855

Hard Top Maintenance Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3046-5190	HRDTP MTCE - PATCHING AND WASHOUTS	\$8,913	\$23,914	\$14,000	\$19,281	\$14,000
1-4-3046-5191	HRDTP MTCE - BRUSHING AND DITCHING	\$0	\$0	\$20,000	\$1,661	\$20,000
1-4-3046-5194	HRDTP MTCE - SWEEPING AND CLEANING	\$16,094	\$7,700	\$10,000	\$16,754	\$32,000
		\$25,007	\$31,614	\$44,000	\$37,695	\$66,000
Hard Top Maintenance Total		\$25,007	\$31,614	\$44,000	\$37,695	\$66,000

Winter Maintenance Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3055-4010	PLOWING/SALTING - CONTRACTED SERVICES	\$326	\$2,086	\$2,000	\$14,512	\$33,594
1-4-3055-5125	PLOWING/SALTING - SALT	\$91,511	\$65,830	\$95,000	\$19,292	\$126,152
1-4-3055-5126	PLOWING/SALTING - STONE DUST	\$40,084	\$33,816	\$75,000	\$39,352	\$33,900
		\$131,920	\$101,732	\$172,000	\$73,156	\$193,646
Winter Maintenance Total		\$131,920	\$101,732	\$172,000	\$73,156	\$193,646

Snow Removal (Hauling) Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3056-4010	SNOW REMOVAL - CONTRACTED SERVICES	\$64,497	\$31,337	\$70,000	\$112,301	\$45,455
		\$64,497	\$31,337	\$70,000	\$112,301	\$45,455
Snow Removal Total		\$64,497	\$31,337	\$70,000	\$112,301	\$45,455

Storm Sewers Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3060-4010	S.S. - CONTRACTED SERVICES	\$0	\$3,185	\$20,000	\$4,759	\$20,000
		\$0	\$3,185	\$20,000	\$4,759	\$20,000
Storm Sewers Total		\$0	\$3,185	\$20,000	\$4,759	\$20,000

Safety Devices Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3061-2125	S.D. - MATERIALS/SUPPLIES	\$16,004	\$15,842	\$16,000	\$14,992	\$16,000
1-4-3061-3010	S.D. - EQUIPMENT RENTALS	\$31,998	\$27,532	\$40,000	\$35,992	\$43,536
		\$48,002	\$43,374	\$56,000	\$50,985	\$59,536

Safety Devices Total		\$48,002	\$43,374	\$56,000	\$50,985	\$59,536
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Street Lighting Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3062-2056	ST. LIGHTS - HYDRO	\$70,953	\$61,996	\$70,000	\$69,321	\$70,000
1-4-3062-2368	ST. LIGHTS - EQUIPMENT MAINTENANCE	\$9,399	\$11,356	\$5,000	\$11,409	\$5,000
1-4-3062-5010	ST. LIGHTS - X-MAS DECORATION	\$4,480	\$712	\$2,300	\$599	\$2,300
		\$84,832	\$74,065	\$77,300	\$81,329	\$77,300

Street Lighting Total		\$84,832	\$74,065	\$77,300	\$81,329	\$77,300
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Public Works Building - Split 50-50 between Roads and Water Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-3065-2024	PWB - GARBAGE AND SNOW REMOVAL		\$0	\$8,000	\$8,955	\$16,000
1-4-3065-2050	PWB - TELEPHONE		\$0	\$425	\$403	\$850
1-4-3065-2055	PWB - ENBRIDGE		\$0	\$2,500	\$1,305	\$5,000
1-4-3065-2056	PWB - HYDRO		\$0	\$9,000	\$11,316	\$18,000
1-4-3065-2057	PWB - WATER/SEWER		\$0	\$600	\$1,185	\$1,200
1-4-3065-2366	PWB - BUILDING/MAINTENANCE/SUPPLIES		\$0	\$3,000	\$98	\$6,000
1-4-3065-2130	PWB - COMPUTER FEES (INTERNET)		\$0	\$0	\$1,477	\$2,000
		\$0	\$0	\$23,525	\$24,739	\$24,525

Public Works Building - Split 50-50 between Roads and Water Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-3065-8000	PWB - CAPITAL	\$0	\$0	\$33,225	\$0	\$45,725
		\$0	\$0	\$33,225	\$0	\$45,725

Project Description	2026
Public Works Building Upgrades	\$91,450
Total	\$91,450
Funding Sources	2026
Reserves	\$45,725
Carryforward	\$0
Grants	\$0
Tax Base	\$0
Long Term Debt	\$0
Water Rates	\$27,435
Wastewater Rates	\$18,290
Total Funding	\$91,450

Public Works Building Total	\$0	\$0	\$56,750	\$24,739	\$70,250
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Public Works Total	\$1,262,409	\$1,514,980	\$4,775,711	\$5,279,167	\$4,815,611
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2026 Waste Management

Budget Actuals as of December 18, 2025

		Landfill Revenue				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-4020-7400	LF - LANDFILL SITE REVENUES	-\$500	-\$1,181	-\$2,000	-\$1,611	-\$2,000
1-3-4020-7401	LF - GARBAGE CHARGES ON TAX	-\$814,275	-\$817,245	-\$815,000	-\$822,525	-\$889,090
1-3-4020-7402	LF - GARBAGE BAG TAGS	-\$6,855	-\$8,880	-\$2,500	-\$9,102	-\$7,000
1-3-4020-7404	LF - MHSW - MUN HAZ SPECIAL WASTE	-\$11,653	-\$1,235	-\$15,000	-\$3,701	-\$15,000
1-3-4020-8001	LF - TRANSFER FROM RESERVES	\$0	\$0	-\$90,000	\$0	-\$60,000
		-\$833,283	-\$828,541	-\$924,500	-\$836,939	-\$973,090

		Landfill Expenses				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-4020-1010	LF - WAGES	\$0	\$0	\$38,122	\$8,800	\$39,100
1-4-4020-1015	LF - PART-TIME WAGES	\$23,188	\$22,313	\$25,566	\$25,393	\$33,300
1-4-4020-1035	LF - OVERTIME	\$0	\$0	\$0	\$0	\$0
1-4-4020-1110	LF - BENEFITS	\$2,897	\$2,810	\$17,000	\$5,623	\$19,100
1-4-4020-1225	LF - INSURANCE	\$11,831	\$0	\$19,478	\$18,473	\$37,933
1-4-4020-2013	LF - COVER MATERIAL	\$5,811	\$6,780	\$5,000	\$972	\$5,000
1-4-4020-2015	LF - PROPERTY TAXES	\$15,277	\$0	\$16,000	\$0	\$16,000
1-4-4020-2021	LF - CLOTHING ALLOWANCE	\$118	\$201	\$300	\$0	\$300
1-4-4020-2024	LF - OPERATING MTCE. EXPENSE	\$29,996	\$35,323	\$20,000	\$22,485	\$20,000
1-4-4020-2049	LF - CELL PHONE	\$329	\$213	\$600	\$213	\$600
1-4-4020-2056	LF - HYDRO	\$1,826	\$1,937	\$2,500	\$1,589	\$2,000
1-4-4020-2187	LF - WASTE ACCEPTANCE FEES - LAFLECHE	\$194,993	\$125,503	\$180,000	\$147,845	\$160,000
1-4-4020-2223	LF - CONSULTING FEES	\$56,949	\$62,862	\$65,000	\$32,763	\$65,000
1-4-4020-2300	LF - ADVERTISING/EDUCATION	\$4,969	\$0	\$1,000	\$1,277	\$1,000
1-4-4020-2368	LF - EQUIPMENT MAINTENANCE	\$0	\$0	\$5,000	\$2,415	\$5,000
1-4-4020-2400	LF - GAS/OIL/DIESEL	\$643	\$572	\$700	\$375	\$700
1-4-4020-2410	LF - ASSOCIATION FEES	\$0	\$0	\$800	\$0	\$800
1-4-4020-2540	LF - SAMPLING AND MONITORING	\$9,394	\$26,264	\$25,675	\$48,921	\$25,675
1-4-4020-4023	LF - HOUSEHOLD HAZARDOUS WASTE DAY	\$69,626	\$5,914	\$80,000	\$44,365	\$80,000
1-4-4020-4024	LF - ELECTRONIC WASTE COLLECTION	\$0	\$163	\$0	\$0	\$0
1-4-4020-4028	LF - LEACHATE HAULING	\$0	\$17,924	\$0	\$0	\$0
1-4-4020-4029	LF - NG COMMUNITY CLEAN-UP DAY	\$4,391	\$20,772	\$30,000	\$21,344	\$30,000
1-4-4020-9000	LF - TRANSFER TO RESERVES	\$50,000	\$0	\$0	\$0	\$0
		\$482,237	\$329,551	\$532,741	\$382,853	\$541,508

		Landfill Capital				
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-4020-8000	CAPITAL - LANDFILL	\$0	\$0	\$90,000	\$0	\$60,000
		\$0	\$0	\$90,000	\$0	\$60,000

Project Description	2026
Cover Material	\$10,000
Well Compliance Upgrades	\$50,000
Total	\$60,000

Funding Sources	2026
Reserves	\$0
Carryforward	\$60,000
Grants	\$0
Tax Base	\$0
Long Term Debt	\$0
Total Funding	\$60,000

Landfill Total	-\$351,046	-\$498,990	-\$301,759	-\$454,086	-\$371,582
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Waste Collection Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-4010-8001	WASTE - TRANSFER FROM RESERVES	-\$12,000	\$0	\$0	\$0	\$0
		-\$12,000	\$0	\$0	\$0	\$0

Waste Collection Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-4010-2511	WASTE - TRANSPORTATION	\$0	\$0	\$1,000	\$0	\$1,000
1-4-4010-2520	WASTE - WEIGHING CHARGES	\$0	\$0	\$500	\$0	\$500
1-4-4010-3010	WASTE - EQUIPMENT RENTAL/LEASING	\$0	\$0	\$32,000	\$39,831	\$0
1-4-4010-4010	WASTE - CONTRACT/CONTRACTED SERVICES	\$277,689	\$292,762	\$333,308	\$304,118	\$352,006
		\$277,689	\$292,762	\$366,808	\$343,949	\$353,506

Waste Collection Total		\$265,689	\$292,762	\$366,808	\$343,949	\$353,506
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Large Item Pickup Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-4031-7753	LARGE ITEM PICKUP - OTHER REVENUE	-\$1,566	-\$1,722	-\$2,500	\$0	\$0
		-\$1,566	-\$1,722	-\$2,500	\$0	\$0

Large Item Pickup Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-4031-1010	LARGE ITEM PICKUP - WAGES	\$1,893	\$0	\$0	\$0	\$0
1-4-4031-1015	LARGE ITEM PICKUP - PART TIME WAGES	\$77	\$0	\$25,440	\$0	\$0
1-4-4031-1110	LARGE ITEM PICKUP - BENEFITS	\$0	\$0	\$4,800	\$0	\$0
1-4-4031-2020	LARGE ITEM PICKUP - HEALTH & SAFETY	\$328	\$0	\$150	\$0	\$0
1-4-4031-2024	LARGE ITEM PICKUP - GARBAGE DISPOSAL	\$1,191	\$595	\$0	\$0	\$0
1-4-4031-2125	LARGE ITEM PICKUP - MATERIALS/SUPPLIES	\$632	\$320	\$1,920	\$0	\$0
1-4-4031-2400	LARGE ITEM PICKUP - GAS/DIESEL/OIL	\$0	\$309	\$2,210	\$0	\$0
		\$4,120	\$1,224	\$34,520	\$0	\$0

Large Item Pickup Total		\$2,555	-\$498	\$32,020	\$0	\$0
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Waste Management Total		-\$82,802	-\$206,726	\$97,069	-\$110,137	-\$18,076
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2026 Waterworks Budget

Budget Actuals as of December 18, 2025

Water Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-9300-4900	WATER - DOMESTIC - ALEXANDRIA	-\$1,305,333	-\$1,339,109	-\$1,844,833	-\$1,260,850	-\$1,881,730
1-3-9300-4902	WATER-COMMERCIAL-ALEXANDRIA	-\$436,077	-\$465,533	\$0	-\$425,140	\$0
1-3-9300-4903	WATER-GLEN ROBERTSON	-\$43,787	-\$44,444	-\$43,921	-\$45,863	-\$43,921
1-3-9300-4905	WATER - PENALTY & INTEREST	-\$20,159	-\$17,307	-\$20,000	-\$19,996	-\$20,000
1-3-9300-4906	WATER-OTHER INCOME	-\$34,996	-\$18,232	-\$15,000	-\$43,768	-\$15,000
1-3-9300-4907	WATER - NSF CHEQUE CHARGE	-\$260	-\$320	\$0	-\$290	\$0
1-3-9300-4908	WATER - DOMESTIC - MAXVILLE	-\$256,570	-\$266,515	-\$249,696	-\$254,380	-\$254,690
1-3-9300-4909	WATER - COMMERCIAL- MAXVILLE	-\$83,795	-\$87,001	-\$78,030	-\$85,362	-\$79,591
1-3-9300-4961	USER FEES - WETLANDS CAPITAL RECOVERY	-\$11,290	-\$11,765	-\$15,000	-\$10,781	-\$15,000
1-3-9300-8001	TRANSFER FROM WATER RESERVES	\$0	\$0	-\$165,000	\$0	-\$662,408
		-\$2,192,267	-\$2,250,226	-\$2,431,480	-\$2,146,431	-\$2,972,339

Water Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-9300-1010	NGWT-WAGES	\$340,879	\$364,603	\$394,094	\$400,743	\$370,000
1-4-9300-1015	NGWT - PART TIME WAGES	\$548	\$764	\$15,692	\$2,399	\$16,500
1-4-9300-1035	NGWT - OVERTIME	\$36,947	\$46,460	\$36,000	\$45,367	\$36,000
1-4-9300-1110	NGWT-BENEFITS	\$109,925	\$121,068	\$149,800	\$151,345	\$135,000
1-4-9300-1225	NGWT-INSURANCE	\$17,626	\$0	\$63,768	\$61,576	\$64,527
1-4-9300-1500	NGWT - LTD MAXVILLE WATER PROJECT	\$0	\$217,047	\$433,316	\$213,021	\$433,316
1-4-9300-2015	NGWT-MUNICIPAL TAXES	\$10,765	\$0	\$10,000	\$0	\$10,000
1-4-9300-2020	NGWT-HEALTH & SAFETY	\$0	\$5,614	\$2,400	\$1,348	\$2,400
1-4-9300-2021	NGWT-WORK BOOTS & CLOTHING	\$822	\$51	\$3,240	\$1,222	\$3,240
1-4-9300-2022	NGWT - PRESCRIPTION SAFETY GLASSES	\$0	\$0	\$750	\$0	\$750
1-4-9300-2023	NGWT-BILLING OPERATING COSTS	\$2,434	\$660	\$1,500	\$79	\$1,500
1-4-9300-2025	NGWT-MILEAGE & TRAVEL	\$0	\$21	\$0	\$81	\$0
1-4-9300-2035	NGWT-CONFERENCES & WORKSHOPS	\$13,039	\$19,694	\$19,800	\$14,596	\$19,800
1-4-9300-2037	NGWT-CERTIFICATE RENEWAL	\$876	\$1,672	\$2,200	\$3,141	\$2,200
1-4-9300-2049	NGWT-CELL PHONES	\$3,419	\$4,324	\$5,000	\$4,707	\$5,000
1-4-9300-2050	NGWT-TELEPHONE	\$1,642	\$6,786	\$4,200	\$5,851	\$4,200
1-4-9300-2051	NGWT-COURIER	\$1,635	\$2,504	\$2,700	\$4,758	\$2,700
1-4-9300-2055	NGWT-ENBRIDGE	\$11,804	\$8,141	\$10,000	\$7,661	\$10,000
1-4-9300-2056	NGWT-HYDRO	\$66,309	\$55,260	\$67,500	\$82,055	\$67,500
1-4-9300-2100	NGWT-POSTAGE	\$0	\$688	\$1,000	\$4,022	\$1,000
1-4-9300-2102	NGWT - RENT & UTILITIES	\$0	\$11,659	\$0	\$15,456	\$0
1-4-9300-2110	NGWT-TOOLS	\$1,418	\$2,940	\$3,000	\$1,492	\$3,000
1-4-9300-2114	NGWT-CHEMICALS	\$29,026	\$67,299	\$40,000	\$48,839	\$40,000
1-4-9300-2115	NGWT-COAGULENT	\$115,512	\$88,964	\$100,000	\$106,342	\$100,000
1-4-9300-2116	NGWT-CHLORINE	\$10,212	\$34,569	\$27,500	\$56,606	\$27,500
1-4-9300-2120	NGWT-OFFICE SUPPLIES	\$1,361	\$2,081	\$3,000	\$5,293	\$3,000
1-4-9300-2125	NGWT-MATERIALS & SUPPLIES	\$7,461	\$22,347	\$13,000	\$14,628	\$13,000
1-4-9300-2130	NGWT-COMPUTER SUPPLIES	\$1,779	\$7,130	\$6,500	\$8,896	\$6,500
1-4-9300-2140	NGWT - PHOTOCOPIER EXPENSE	\$1,321	\$1,625	\$2,000	\$2,506	\$2,000
1-4-9300-2162	NGWT - NW WATER METER/REPAIRS	\$0	\$821	\$2,000	\$0	\$0
1-4-9300-2164	NGWT - WATER MAIN REPAIRS	\$0	\$116,300	\$120,000	\$169,914	\$122,500
1-4-9300-2166	NGWT - FROZEN LINE REPAIRS	\$0	\$0	\$500	\$0	\$0
1-4-9300-2200	NGWT-ACCOUNTING/AUDIT FEES	\$0	\$0	\$0	\$0	\$0
1-4-9300-2201	NGWT-QMS AUDITING	\$4,899	\$5,675	\$5,000	\$3,292	\$5,000
1-4-9300-2210	NGWT-LEGAL FEES	\$0	\$0	\$10,000	\$0	\$10,000
1-4-9300-2223	NGWT-CONSULTING FEES	\$0	\$0	\$10,000	\$0	\$10,000
1-4-9300-2300	NGWT-ADVERTISING	\$213	\$0	\$1,500	\$0	\$1,500
1-4-9300-2366	NGWT-BUILDING MTCE/SUPPLIES	\$2,129	\$8,461	\$7,000	\$11,894	\$7,000
1-4-9300-2368	NGWT-EQUIPMENT MTCE	\$46,809	\$49,734	\$45,000	\$61,195	\$45,000
1-4-9300-2370	NGWT - TRUCK LICENSING	\$0	\$159	\$1,000	\$0	\$1,000
1-4-9300-2399	NGWT - VEHICLE MAINTENANCE	\$0	\$3,802	\$2,500	\$1,373	\$2,500
1-4-9300-2400	NGWT-GAS/OIL/DIESEL	\$1,871	\$11,342	\$12,000	\$11,639	\$12,000
1-4-9300-2410	NGWT-ASSOC. & MEMBERSHIP FEES	\$315	\$20	\$1,500	\$239	\$1,500
1-4-9300-2540	NGWT-SAMPLING	\$36,933	\$38,900	\$27,000	\$36,989	\$27,000
1-4-9300-3753	NGWT - METER READING	\$0	\$20,704	\$15,000	\$18,456	\$15,000
1-4-9300-4010	NGWT-CONTRACTS/CONTRACTED SERVICES	\$3,545	\$4,590	\$6,500	\$5,996	\$6,500
1-4-9300-4114	NGWT - LOCATES	\$0	\$5,504	\$12,000	\$15,958	\$12,000
1-4-9300-5010	NGWT-GENERAL EXPENSES	\$46	\$0	\$0	\$0	\$0
1-4-9300-5020	NGWT-BAD DEBT EXPENSE	\$1,418	\$3,080	\$0	\$2,716	\$0
1-4-9300-5120	NGWT - SNOW REMOVAL	\$0	\$1,867	\$13,000	\$8,683	\$13,000
1-4-9300-9000	NGWT-TRANSFER TO RESERVES	\$0	\$0	\$0	\$0	\$0
1-4-9300-3065	NGWT-PUBLIC WORKS BUILDING	\$0	\$0	\$14,115	\$6,148	\$14,715
		\$884,936	\$1,364,931	\$1,723,575	\$1,618,522	\$1,686,848

Water Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-9300-8000	CAPITAL - WATER			\$433,000		\$627,435
		\$0	\$0	\$433,000	\$0	\$627,435

Project Description	2026
Valve and Hydrant Replacement	\$30,000
Process Equipment Upgrades	\$60,000
Hydraulic Engineering	\$50,000
Non-Linear Water Assets	\$300,000
Control Equipment	\$20,000
Main Street Redevelopment Project	\$140,000
Total	\$600,000

Reserves	\$87,408
Carryforward	\$420,000
Grants	\$0
Tax Base	\$0
Long Term Debt	\$0
Water Rates	\$92,592
Wastewater Rates	\$0
Total Funding	\$600,000

Project Description	2026
Public Works Building Upgrades	\$91,450
Total	\$91,450

Funding Sources	2026
Reserves	\$45,725
Carryforward	\$0
Grants	\$0
Tax Base	\$0
Long Term Debt	\$0
Water Rates	\$27,435
Wastewater Rates	\$18,290
Total Funding	\$91,450

Water Total	-\$1,307,330	-\$885,295	-\$274,905	-\$527,909	-\$658,056
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Wastewater Revenue						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-3-9400-8001	NGS - TRANSFER FROM RESERVES	\$0	\$0	-\$344,370	\$0	\$0
1-3-9300-4940	SEWER FEES - ALEXANDRIA	-\$891,865	-\$924,074	-\$999,356	-\$864,912	-\$1,019,343
1-3-9300-4941	SEWER FEES - MAXVILLE	-\$169,993	-\$176,162	-\$179,195	-\$169,054	-\$182,779
1-3-9300-4951	WATER/SEWER CONNECTION FEES	-\$37,000	-\$21,000	-\$20,000	-\$22,000	-\$20,000
1-3-9400-7503	NGS - GRANTS	\$0	\$0	\$0	\$0	-\$10,950,000
1-3-9400-8100	FINANCE CAPITAL	\$0	\$0	\$0	\$0	-\$3,300,000
		-\$1,098,858	-\$1,121,237	-\$1,542,921	-\$1,055,965	-\$15,472,122

Wastewater Expenses						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-4-9400-1010	NGS - WAGES	\$146,542	\$122,048	\$262,730	\$150,079	\$246,130
1-4-9400-1015	NGS - PART-TIME WAGES	\$0	\$42	\$10,461	\$1,378	\$11,000
1-4-9400-1035	NGS - OVERTIME	\$27,120	\$18,821	\$24,000	\$12,654	\$24,000
1-4-9400-1110	NGS - BENEFITS	\$56,437	\$54,381	\$99,920	\$71,933	\$89,400
1-4-9400-1225	NGS - INSURANCE	\$18,592	\$0	\$34,551	\$34,657	\$43,018
1-4-9400-1505	NGS - LTD PAYMENTS	\$0	\$0	\$20,000	\$0	\$20,000
1-4-9400-1515	NGS - LTD WETLANDS	\$2,861	\$12,807	\$26,640	\$21,345	\$26,640
1-4-9400-2015	NGS - MUNICIPAL TAXES	\$12,754	\$0	\$8,000	\$0	\$8,000
1-4-9400-2020	NGS - HEALTH & SAFETY	\$1,562	\$4,289	\$2,000	\$3,772	\$2,000
1-4-9400-2021	NGS - WORK BOOTS & CLOTHING	\$4,108	\$3,181	\$2,240	\$2,948	\$2,240
1-4-9400-2023	NGS - BILLING OPERATING COSTS	\$2,969	\$530	\$2,000	\$0	\$2,000
1-4-9400-2025	NGS - MILEAGE & TRAVEL	\$0	\$0	\$0	\$0	\$0
1-4-9400-2026	NGS - MEETING ATTENDANCE	\$0	\$0	\$0	\$0	\$0
1-4-9400-2027	NGS - INSURANCE CLAIMS	\$0	\$0	\$10,000	\$0	\$10,000
1-4-9400-2035	NGS - CONFERENCE & WORKSHOPS	\$9,708	\$12,565	\$13,200	\$4,973	\$13,200
1-4-9400-2037	NGS - LICENSE RENEWAL	\$1,331	\$1,095	\$1,000	\$0	\$1,000
1-4-9400-2049	NGS - CELL PHONES	\$3,148	\$2,805	\$2,500	\$1,597	\$2,500
1-4-9400-2050	NGS - TELEPHONE	\$4,426	\$4,047	\$4,000	\$4,379	\$4,000
1-4-9400-2051	NGS - COURIER	\$1,934	\$1,494	\$1,800	\$3,314	\$1,800
1-4-9400-2056	NGS - HYDRO	\$93,031	\$73,704	\$75,000	\$70,181	\$75,000
1-4-9400-2110	NGS - TOOLS	\$1,362	\$421	\$1,000	\$2,166	\$1,000
1-4-9400-2114	NGS - CHEMICALS	\$20,313	\$3,232	\$8,000	\$46,274	\$8,000
1-4-9400-2115	NGS - COAGULANT	\$76,817	\$50,056	\$65,000	\$49,983	\$65,000
1-4-9400-2116	NGS - CHLORINE	\$21,019	\$0	\$25,000	\$0	\$25,000
1-4-9400-2120	NGS - OFFICE SUPPLIES	\$1,078	\$755	\$400	\$586	\$400
1-4-9400-2125	NGS - MATERIALS/SUPPLIES	-\$29,212	\$8,843	\$6,000	\$4,821	\$6,000
1-4-9400-2130	NGS - COMPUTER SUPPLIES	\$1,690	\$1,680	\$1,000	\$2,353	\$1,000
1-4-9400-2131	NGS - COMPUTER HOSTING FEES	\$0	\$12,162	\$8,000	\$5,736	\$8,000
1-4-9400-2140	NGS - PHOTOCOPIER EXPENSE	\$1,786	\$1,438	\$1,000	\$160	\$1,000
1-4-9400-2163	NGS - SEWER LINE REPAIRS	\$79,116	\$149,272	\$75,000	\$66,692	\$75,000
1-4-9400-2210	NGS - LEGAL FEES	\$0	\$0	\$5,000	\$0	\$5,000
1-4-9400-2223	NGS - CONSULTING FEES	\$14,673	\$18,133	\$10,000	\$5,342	\$10,000
1-4-9400-2300	NGS-ADVERTISING	\$110	\$0	\$500	\$0	\$500
1-4-9400-2366	NGS-BUILDING MTCE/SUPPLIES	\$1,784	\$6,652	\$5,000	\$7,280	\$5,000
1-4-9400-2368	NGS-EQUIPMENT MTCE	\$37,263	\$16,349	\$35,000	\$23,461	\$35,000
1-4-9400-2369	NGS-LAGOON MTCE	\$6,883	\$1,406	\$5,000	\$11,290	\$5,000
1-4-9400-2370	NGS-TRUCK LICENCING	\$0	\$106	\$250	\$0	\$250
1-4-9400-2399	NGS-VEHICLE MTCE	\$5,054	\$7,621	\$3,500	\$2,384	\$3,500
1-4-9400-2400	NGS-GAS/OIL/DIESEL	\$14,878	\$8,609	\$12,000	\$12,823	\$12,000
1-4-9400-2410	NGS-ASSOC. & MEMBERSHIP FEES	\$377	\$0	\$500	\$0	\$500
1-4-9400-2540	NGS-SAMPLING	\$20,313	\$26,559	\$23,000	\$26,330	\$23,000
1-4-9400-4010	NGS-CONTRACTS/CONTRACTED SERVICES	\$3,514	\$2,023	\$5,000	\$1,832	\$5,000
1-4-9400-4114	NGS - LOCATES	\$8,665	\$14,727	\$10,000	\$7,738	\$10,000
1-4-9400-5010	NGS-GENERAL EXPENSES	\$0	\$0	\$0	\$0	\$0
1-4-9400-5020	NGS-BAD DEBT EXPENSE	\$525	\$1,659	\$0	\$1,606	\$0
1-4-9400-5120	NGS - SNOW REMOVAL	\$6,239	\$3,480	\$10,000	\$5,914	\$10,000
1-4-9400-9000	NGS-TRANSFER TO RESERVES	\$0	\$0	\$0	\$0	\$0
1-4-9400-3065	NGS-PUBIC WORKS BUILDING	\$0	\$0	\$9,410	\$0	\$9,810
		\$680,770	\$646,994	\$924,602	\$667,984	\$906,888

Wastewater Capital						
Account Code	Account Name	2023 Actuals	2024 Actuals	2025 Budget	2025 Actuals	2026 Proposed Budget
1-5-9400-8000	CAPITAL - WASTEWATER			\$860,000		\$15,223,290
		\$0	\$0	\$860,000	\$0	\$15,223,290

Project Description	2026
Sewer Relining Program	\$50,000
SCADA	\$65,000
Alexandria Lagoon	\$15,000,000
Maxville Lagoon	\$50,000
Pumping Station Upgrades	\$40,000
Total	\$15,205,000

Funding Sources	2026
Reserves	\$0
Carryforward	\$155,000
Grants	\$10,950,000
Tax Base	\$0
Long Term Debt	\$4,050,000
Water Rates	\$0
Wastewater Rates	\$50,000
Total Funding	\$15,205,000

Project Description	2026
Public Works Building Upgrades	\$91,450
Total	\$91,450

Funding Sources	2026
Reserves	\$45,725
Carryforward	\$0
Grants	\$0
Tax Base	\$0
Long Term Debt	\$0
Water Rates	\$27,435
Wastewater Rates	\$18,290
Total Funding	\$91,450

Wastewater Total	-\$418,088	-\$474,242	\$241,681	-\$387,982	\$658,056
Waterworks Total	-\$1,725,418	-\$1,359,537	-\$33,224	-\$915,890	\$0