

# THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

## Regular Meeting of Council

**Tuesday August 8, 2017 at 7:00 p.m. – Council Chambers  
102 Derby Street West, Alexandria, Ontario K0C 1A0**

### Draft Agenda

#### THE MEETING WILL OPEN WITH THE CANADIAN NATIONAL ANTHEM

1. ACCEPT THE AGENDA (Additions/Deletions) ® (Carma)
2. DECLARATIONS OF CONFLICTS OF INTEREST
3. ADOPTION OF PREVIOUS MINUTES ® (Jamie)
  - a) Special Meeting of Council – July 17, 2017
4. DELEGATION(S)
  - a) Presentation of the Financial Statements for 2016 – Jamie Pollock of Craig Keen Despatie Markell LLP ® (Jacques)
5. COMMITTEE RECOMMENDATIONS
6. CAO/CLERK'S DEPARTMENT - Daniel Gagnon, CAO/Clerk
  - a) By-law 29-2017 – Fees and Charges (Brian)
7. COMMUNITY SERVICES DEPARTMENT – Anne Leduc, Director of Recreation/Community Services
  - a) By-law 33-2017 – Amend Designated CIP Project Areas ® (Michel)
  - b) Community Improvement Plan Application Request – 1 Mechanic St W., Maxville ® (Jeff)
  - c) Key Information Report – Economic Funding Opportunities
8. TREASURY DEPARTMENT - Johanna Levac, Treasurer
  - a) Investment Policy – Quarterly Report – April to June 2017 ® (Carma)
9. PLANNING/BUILDING & BY-LAW ENFORCEMENT DEPARTMENT - Gerry Murphy, CBO/Senior By-law Enforcement Officer/Planning Manager
10. FIRE DEPARTMENT – Patrick Gauthier, North Glengarry Fire Chief
11. PUBLIC WORKS DEPARTMENT – Ryan Morton, Director of Public Works
12. CORRESPONDENCE
  - a) Recreation Advisory Committee Minutes – June 13, 2017
  - b) Glengarry Sports Palace Board Minutes – June 13, 2017
  - c) CIP Approvals Committee Minutes – July 4, 2017
13. NEW BUSINESS
14. NOTICE OF MOTION

Next Regular Public Meeting of Council  
August 21<sup>st</sup>, 2017 at 7:00 p.m. at the Centre Sandfield Centre, 102 Derby Street West,  
Alexandria, Ontario.

Note: Meeting are subject to change or cancellation.

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

16. **CLOSED SESSION BUSINESS**

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

And adopt the minutes of the Municipal Council “In Camera” session meeting of July 17, 2017.

17. **CONFIRMING BY-LAW**

a) By-law No. 34-2017 ® (Jamie)

18. **ADJOURN** ® (Jacques)

# **Section 1**

**ACCEPT THE AGENDA**

**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That the Council of the Township of North Glengarry accepts the agenda of the Regular Meeting of Council on Tuesday August 8, 2017.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

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**Section 1**



## **Section 2**

# **DECLARATIONS OF CONFLICTS OF INTEREST**



## **Section 3**

# **ADOPTION OF PREVIOUS MINUTES**

**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

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

Special Meeting of Council – July 17, 2017

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

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**Section 3**



# THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

## SPECIAL MEETING OF COUNCIL

**Monday July 17, 2017 at 5:00 p.m. – Council Chamber  
102 Derby Street West, Alexandria, On K0C 1A0**

A Special meeting of the Municipal Council was held on July 17, 2017 at 5:00 p.m., with Mayor Chris McDonell presiding.

**PRESENT:** **Deputy Mayor** - Jamie MacDonald  
**Councillor at Large** – Jacques Massie  
**Councillor (Lochiel Ward)** – Brian Caddell  
**Councillor (Kenyon Ward)** – Jeff Manley  
**Councillor (Alexandria Ward)** – Michel Depratto  
**Councillor (Maxville Ward)** – Carma Williams

**ALSO PRESENT:** **CAO** – Daniel Gagnon  
**Director of Community Services** – Anne Leduc

1. **DECLARATIONS OF CONFLICTS OF INTEREST**
2. **ACCEPT THE AGENDA**

### **Resolution No. 1**

**Moved by:** Carma Williams

**Seconded by:** Michel Depratto

That the Council of the Township of North Glengarry accepts the agenda of the Special Meeting of Council on Monday July 17, 2017, as amended.

**Carried**

### **Addition to the agenda**

**16(a) Closed session – 2 items from Fire Committee**

3. **ADOPTION OF PREVIOUS MINUTES**

### **Resolution No. 2**

**Moved by:** Jamie MacDonald

**Seconded by:** Carma Williams

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

Special Meeting of Council – June 22, 2017

**Carried**

4. **DELEGATION(S)**
5. **COMMITTEE RECOMMENDATIONS**



**6. CAO/CLERK'S DEPARTMENT** - Daniel Gagnon, CAO/Clerk

**a) By-law 29-2017 – Amending Fees & Charges by-law**

**Resolution No. 3**

**Moved by:** Brian Caddell

**Seconded by:** Jeff Manley

That Council of the Township of North Glengarry receives the amended fees and charges by-law for 2017 and 2018; and

That Council approve the recommendations and instruct the Clerk's department to start the notification process regarding the changes.

**Carried**

**Action – LL**

**b) By-law 31-2017 – CEMC Appointment**

**Resolution No. 4**

**Moved by:** Jeff Manley

**Seconded by:** Brian Caddell

That the CAO/Clerk's report re. the Community Emergency Management Coordinator By-law be received and that by-law No. 38-2016 be repealed and that

By-law 31-2017 being a by-law to appoint a Community Emergency Management Coordinator and alternate be read a first, second and third time and enacted in open session and that

The CAO be authorized to use the negotiation method in the Township's procurement policy to sole source the work needed to arrange annual emergency planning compliance measures to KS Spencer and Associates at an upset cost of \$7,500 plus applicable taxes.

**Carried**

**Action – DG/AL**

**c) RFP for Auditing Services 2017-2010**

**Resolution No. 5**

**Moved by:** Jacques Massie

**Seconded by:** Jeff Manley

That the CAO/Clerk's report re. the RFP for auditing services 2017-2020 be received and that

The scoring matrix and RFP process in the CAO's report be approved as recommended.

**Carried**

**Action – DG/AL**

**d) Lobbying and Communications Contract – Maxville Water**

**Resolution No. 6**

**Moved by:** Jamie MacDonald

**Seconded by:** Carma Williams

That the CAO/Clerk's report re. Lobbying and Communications Contract for Maxville Water be received and that

The Daisy Group Inc. be retained for an additional month ending August 18<sup>th</sup> at the contract cost of \$6,000 plus applicable taxes and incidental expenses.

**Carried**

**Action – DG/AL**

**e) Verbal update: Announcement of the hiring of a Deputy CBO**

The CAO announced the hiring of a Deputy Chief Building Official, Mr. Jacob Rheaume, who started work with the Township on July 24<sup>th</sup>.

**7. COMMUNITY SERVICES DEPARTMENT** - Anne Leduc, Director Community Services

**a) Key Information Report – Economic Development Activities**

The Director of Community Services provided an update on recent activities in the Economic Development Dept.

**8. TREASURY DEPARTMENT** – Johanna Levac, Treasurer

**9. PLANNING/BUILDING & BY-LAW ENFORCEMENT DEPARTMENT** -  
Gerry Murphy Chief Building Official/Senior By-law Enforcement Officer/Planning Manager

**10. FIRE DEPARTMENT** – Patrick Gauthier, North Glengarry Fire Chief

**a) Amend Open Air Fires By-law 24-2017**

**Resolution No. 7**

**Moved by:** Michel Depratto

**Seconded by:** Carma Williams

That the CAO/Clerk's report re. the Open Air Burning By-law be received; and

That By-law 24-2017 amended and read a first, second and third time and enacted in Open Council this 17<sup>th</sup> day of July, 2017.

**Carried**

**Action - PG**

**11. PUBLIC WORKS DEPARTMENT** – Ryan Morton, Director of Public Works

**12. CORRESPONDENCE**

- a) CIP Approvals Committee Minutes – June 5, 2017
- b) Special CIP Approvals Committee Minutes June 22, 2017

**13. NEW BUSINESS**

**14. NOTICE OF MOTION** - Next Meeting of Council, August 8, 2017.

**15. QUESTION PERIOD**

**16. CLOSED SESSION BUSINESS**

**Resolution No. 8**

**Moved by:** Jamie MacDonald

**Seconded by:** Carma Williams

**Proceed "In Camera" Session,**

That the Council of the Township of North Glengarry proceeds in Camera under Section 239 (2) of the *Ontario Municipal Act* at 5:30 p .m., in order to address,

Employment terms and conditions, various municipal staff. (as this matter deal with personal matters about an identifiable individual, including municipal or local board employees they may be discussed in closed session under sections 239 (2)(b) of the *Ontario Municipal Act*);



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

Glengarry Sports Palace Dispute resolution options (as this matter deal with advice that is subject to solicitor-client privilege, including communications necessary for that purpose they may be discussed in closed session under sections 239 (2)(f) of the *Ontario Municipal Act*);

Succession planning within the Fire Dept. Officers (as this matter deal with labour relations or employee negotiations they may be discussed in closed session under sections 239 (2)(d) of the *Ontario Municipal Act*);

Review of burn by-law infractions in 2016 (as this matter deal with litigation or potential litigation, including matters before administrative tribunals, affecting the municipality of local board they may be discussed in closed session under sections 239 (2)(e) of the *Ontario Municipal Act*);

And adopt the minutes of the Municipal Council “In Camera” session meeting of June 12, 2017 and June 22, 2017.

**Carried**

**Resolution No. 9**

**Moved by:** Jacques Massie

**Seconded by:** Jeff Manley

That we return to the Special Meeting of Council at 6:42 p.m.

**Carried**

**17. CONFIRMING BY-LAW**

**Resolution No. 10**

**Moved by:** Carma Williams

**Seconded by:** Michel Depratto

That the Council of the Township of North Glengarry receive By-law 32-2017; and

That Council adopt by-law 32-2017 being a by-law to adopt, confirm and ratify matters dealt with by Resolution and that By-law 32-2017 be read a first, second, third time and enacted in Open Council this 17 day of July, 2017.

**Carried**

**18. ADJOURNMENT**

**Resolution No. 11**

**Moved by:** Jacques Massie

**Seconded by:** Jeff Manley

There being no further business to discuss, the meeting was adjourned at 6:44 p.m.

**Carried**

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**Daniel Gagnon – CAO/Clerk**

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**Mayor / Deputy Mayor**



## **Section 4**

# **DELEGATION**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That Mr. Jamie Pollock from Craig Keen Despatie Markell LLP. Chartered Accountants presented to Council the 2016 Financial Statements. Council adopted the 2016 Financial Statements.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

**YEA**

**NEA**

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**Section 4 Item a**

Township of North Glengarry  
Year-end Surplus Transfers  
Year ended December 31, 2016  
Prepared by CKDM LLP

DRAFT - FOR COUNCIL REVIEW ONLY

**Specific Departments**

<b>Fire Department</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
Revenues	\$ 103,162	\$ 36,000	\$ 67,162
Expenses	756,741	650,498	(106,243)
Net Transfers for Capital	<u>74,661</u>	<u>60,000</u>	<u>(14,661)</u>
Difference	<b>Transfer from reserves</b>		<u>\$ (53,742)</u>

<b>Roads Department</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
Revenues	\$ 110,646	\$ 89,367	\$ 21,279
Expenses	2,686,079	2,755,841	69,762
Net Transfers for Capital	<u>735,278</u>	<u>731,522</u>	<u>(3,756)</u>
Difference	<b>Transfer to reserves</b>		<u>\$ 87,285</u>

<b>RARE</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
Revenues	\$ 1,005,323	\$ 938,977	\$ 66,346
Expenses	903,270	981,097	77,827
Net Transfers for Capital	<u>10,176</u>	<u>17,808</u>	<u>7,632</u>
Difference	<b>Transfer to reserves</b>		<u>\$ 151,805</u>

<b>Recreation</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
Revenues	\$ 388,825.32	\$ 407,701.00	\$ (18,876)
Expenses	1,320,475	1,467,238	146,763
Net Transfers for Capital	<u>319,392</u>	<u>319,103</u>	<u>(289)</u>
Difference	<b>Transfer made to reserves</b>		<u>\$ 127,598</u>

<b>Remaining operating surplus for the Township</b>	<u>\$ 226,634</u>
<b>Total operating surplus for the year</b>	<u>\$ 539,582</u>

**Township of North Glengarry**  
**Year-end Surplus Transfers**  
**Year ended December 31, 2016**  
**Prepared by CKDM LLP**

**DRAFT - FOR COUNCIL REVIEW ONLY**

<b>Water and Sewer</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
Revenues	\$ 2,831,430	\$ 2,714,000	\$ 117,430
Expenses	1,621,025	1,618,502	2,523
Debt payments	268,545	260,726	7,819
Net Transfers for Reserves	458,067	458,067	-
Net Transfers for Capital	240,439	298,305	(57,866)
Surplus Adj - PSAB items	1,406	-	1,406
Surplus Adj - Front St	(1,194)		(1,194)
Surplus for the year	<u>\$ 243,142</u>	<u>\$ 78,400</u>	<u>\$ 164,742</u>
<b>Transfer made to reserves</b>			

**Corporation of the Township of North Glengarry**  
**ANALYSIS OF OPERATING SURPLUS**

For the year ended December 31, 2016

	BUDGET 2016	ACTUAL 2016	VARIANCE 2016	
<b>Revenue</b>				
Taxation	\$ 4,987,004	\$ 5,021,089	\$ 34,085	Supplementary taxes, net of write-offs, not budgeted for
Fees and service charges	5,832,464	5,763,160	(69,304)	Higher fees for W&S, building permits, fire services, less for municipal drain billings
Grants	2,842,328	2,820,824	(21,504)	Timing of drainage work resulting in less grants for municipal drains
Interest	372,000	420,036	48,036	Higher interest on outstanding taxes and bank loans
Other	9,000	39,902	30,902	Excess proceeds on sale of property done to date
	14,042,796	14,065,011	22,215	
<b>Expenditure (excluding amortization)</b>				
General government	1,206,964	1,647,321	(440,357)	Provision for four full accounts, higher wages and benefits
Protection to persons and property	1,075,018	1,192,404	(117,386)	Higher wages, materials and services, capital R&M
Transportation services	2,755,841	2,686,079	69,762	Less wage costs, materials and services related mainly for winter control
Environmental services	1,896,194	2,734,083	(837,889)	Adjusted future landfill closure costs \$852K-PSAB item, otherwise in line with budget
Water and sewer services	1,618,502	1,621,023	(2,521)	In line with budget
Health services	23,000	20,295	2,705	In line with budget
Recreation and cultural services	1,715,993	1,687,698	28,295	Less salaries and benefits
Planning and development	1,062,837	601,240	61,597	timing of drainage capital work (\$370K), drainage mtce work (\$112K)
	11,354,349	12,190,143	(835,794)	
<b>Net revenue (expenditure)</b>	2,688,447	1,874,868	(813,579)	
<b>Financing and transfers</b>				
Transfer from (to) reserves/reserve funds	(546,567)	(559,451)	187,116	Transferred savings from unused capital exp., year-end surpluses to reserves
Transfer from (to) capital fund	(1,493,350)	(1,255,996)	237,354	Less transfers required due to less capital expenditures
Debt principal repayments	(570,330)	(799,677)	(229,547)	Paid out bridge loan of \$222K in the year
Accrued landfill closure and post closure		852,169	852,169	Unbudgeted PSAB adjustment
Retirement benefits and accrued interest		(2,191)	(2,191)	Unbudgeted PSAB adjustment
	(2,610,047)	(1,565,146)	1,044,901	
<b>Surpluses before year-end transfers</b>	78,400	309,722	231,322	
<b>Transfer of operating surplus to reserves</b>	-	582,008	582,008	Transfers to reserves for w&S, roads, RARE, recreation surpluses for the year
<b>Change in operating fund balance</b>	78,400	(272,286)	(350,686)	Allocate prior year W&S surpluses of \$273K to reserves at end of 2016
<b>Operating fund - beginning of the year</b>	288,028	288,028	-	
<b>Operating fund - end of the year</b>	\$ 366,428	\$ 15,742	\$ (350,686)	



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**FINANCIAL STATEMENTS  
ÉTATS FINANCIERS**

**December 31, 2016  
31 décembre 2016**

**DRAFT - FOR COUNCIL REVIEW**

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

December 31, 2016  
31 décembre 2016

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DRAFT - FOR COUNCIL REVIEW





CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Glengarry

We have audited the accompanying financial statements of the Corporation of the Township of North Glengarry, which comprise the statement of financial position as at December 31, 2016, and the statements of financial activities, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Administration's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by administration, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Basis for Qualified Opinion*

The corporation's taxes receivable are carried in the statement of financial position at \$2,522,276 as at December 31, 2016. We were unable to obtain sufficient appropriate audit evidence about the carrying amount of the corporations' taxes receivable due to the measurement uncertainty in respect of the insurance proceeds that the Township may receive as a result of an ongoing investigation. Consequently, we were unable to determine whether any adjustments might have been necessary in respect of taxes receivable and net financial assets recorded in the statement of financial position, revenues or expenditures recorded in the statement of financial activities, statement of changes in net assets and the statement of cash flows.

### *Qualified Opinion*

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Corporation of the Township of North Glengarry as at December 31, 2016, and results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Cornwall, Ontario  
August 8, 2017

**Chartered Professional Accountants**  
Licensed Public Accountants





CHARTERED PROFESSIONAL ACCOUNTANTS

## RAPPORT DES VÉRIFICATEURS INDÉPENDANTS

Aux membres du Conseil, résidents et contribuables de la Corporation du canton de Glengarry-Nord

Nous avons effectué l'audit des états financiers ci-joints de la Corporation du canton de Glengarry-Nord, qui comprennent l'État de la situation financière au 31 décembre 2016 et les états des activités financières, la variation des actifs financiers net et les flux de trésorerie pour l'exercice terminé à cette date, ainsi qu'un résumé des principales conventions comptables et autres information complémentaires.

### *Responsabilité de l'Administration à l'égard des états financiers*

L'Administration est responsable de la préparation et de la présentation fidèle de ces états financiers conformément aux Normes comptables canadiennes pour le secteur public, ainsi que du contrôle interne qu'elle considère comme nécessaire à la préparation d'états financiers exempts d'anomalies significatives, que celles-ci soient le résultat de fraudes ou d'erreurs.

### *Responsabilité des vérificateurs*

Notre responsabilité consiste à exprimer une opinion sur ces états financiers, fondée sur notre audit. Nous avons effectué notre audit selon les normes de audit généralement reconnues du Canada. Ces normes requièrent que nous soyons conformes aux règles de déontologie et que l'audit soit planifiée et exécutée de manière à obtenir l'assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives.

Un audit comporte la mise en œuvre de procédures en vue de recueillir des éléments probants concernant les montants et les informations fournis dans les états financiers. Le choix des procédures relève du jugement des auditeurs, et notamment de leur évaluation des risques que les états financiers comportent des anomalies significatives, que celles-ci soient le résultat de fraudes ou d'erreurs. Dans l'évaluation des risques, les auditeurs tiennent compte du contrôle interne de l'entité portant sur la préparation et la présentation fidèle des états financiers afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'entité. Un audit comporte également l'appréciation du caractère approprié des méthodes comptables retenues et du caractère raisonnable des estimations comptables faites par l'Administration, de même que l'appréciation de la présentation d'ensemble des états financiers.

Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit qualifiée.

### *Fondement de l'opinion sous réserve*

Les impôts à recevoir de la société sont portés à l'état de la situation financière au montant de \$2,522,276 au 31 décembre 2016. Nous n'avons pas pu obtenir suffisamment de preuves de vérification appropriées sur la valeur comptable des impôts à recevoir de la société en raison de l'incertitude de mesure à l'égard de l'assurance que le canton peut recevoir à la suite d'une enquête en cours. Par conséquent, nous n'avons pas été en mesure de déterminer si des ajustements auraient pu être nécessaires en ce qui concerne les impôts à recevoir et les actifs financiers nets comptabilisés dans l'état de la situation financière, les produits ou les dépenses comptabilisés dans l'état des activités financières, l'état des variations de l'actif net et le état des flux de trésorerie.

### *Opinion sous réserve*

À notre avis, sauf pour les effets de la question visée dans le paragraphe du Fondement de l'opinion sous réserve, les états financiers présentent fidèlement, à tous les égards importants, la situation financière de la Corporation du canton de Glengarry-Nord au 31 décembre 2016, ainsi que des résultats de ses activités, de la variation de son actif net et de ses flux de trésoreries pour l'exercice terminé à cette date, conformément aux Normes comptables canadiennes pour le secteur public.

Cornwall, Ontario  
le 8 août 2017

**Comptables Professionnels Agréés**  
Experts-comptables autorisés

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**STATEMENT OF FINANCIAL POSITION**  
As at December 31, 2016

**ÉTAT DE LA SITUATION FINANCIÈRE**  
au 31 décembre 2016

	2016	2015	
<b>NET FINANCIAL ASSETS</b>			<b>ACTIFS FINANCIERS NETS</b>
<b>Assets</b>			<b>Actifs</b>
Cash	\$ 1,458,590	\$ 1,544,027	Encaisse
Taxes receivable (Note 2)	2,522,276	2,604,246	Impôts à recevoir (note 2)
Accounts receivable	2,000,509	1,848,831	Débiteurs
	<b>5,981,375</b>	<b>5,997,104</b>	
<b>Liabilities</b>			<b>Passifs</b>
Accounts payable	1,210,232	1,120,148	Créditeurs
Accrued interest on municipal debt	11,114	13,304	Intérêts courus
Deferred revenue, obligatory reserve funds (Note 3)	162,966	137,742	Revenus reportés, fonds de réserves affectés par des tiers (note 3)
Municipal debt (Note 4)	3,060,128	3,850,567	Dette municipale (note 4)
Accrued landfill closure and post closure costs (Note 5)	1,412,409	560,240	Passif au titre des coûts de fermeture et d'après-fermeture des décharges contrôlées (note 5)
	<b>5,856,849</b>	<b>5,682,001</b>	
<b>Net Financial Assets</b>	<b>124,526</b>	<b>315,103</b>	<b>Actifs financiers nets</b>
<b>Non-Financial Assets</b>			<b>Actifs non financiers</b>
Tangible capital assets	43,132,978	42,151,268	Immobilisations corporelles
Inventory	134,189	153,112	Inventaire
Prepaid expenses	36,855	59,659	Charges payées d'avance
	<b>43,304,022</b>	<b>42,364,039</b>	
<b>Accumulated Surplus</b>	<b>\$ 43,428,548</b>	<b>\$ 42,679,142</b>	<b>Excédent accumulé</b>



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended December 31, 2016

**ÉTAT DES ACTIVITÉS FINANCIÈRES**

Pour l'exercice terminé le 31 décembre 2016

	(Unaudited) (Non vérifié)	ACTUAL RÉEL	ACTUAL RÉEL	
	BUDGET 2016	2016	2015	
<b>REVENUE</b>				<b>REVENUS</b>
Taxation	\$ 4,987,004	\$ 5,021,089	\$ 4,784,564	Taxes
Fees and service charges	5,832,464	5,763,160	5,795,495	Redevances et frais d'utilisation
Province of Ontario	2,755,346	2,749,574	2,548,069	Province d'Ontario
Other municipalities	86,982	71,249	68,732	Autres municipalités
Investment income	372,000	429,996	408,667	Revenus de placement
Donations and other revenue	1,000	4,273	9,478	Dons et autre revenus
	14,034,796	14,039,341	13,615,006	
<b>EXPENDITURES</b>				<b>DÉPENSES</b>
General government	1,267,617	1,679,148	1,188,924	Administration générale
Protection to persons and property	1,242,913	1,369,880	1,138,640	Protection des personnes et des biens
Transportation services	3,845,753	3,695,413	3,591,413	Service de transport
Environmental services	4,191,851	5,026,195	4,380,979	Services environnementaux
Health services	23,000	20,295	20,327	Services de santé
Recreation and cultural services	2,014,957	2,000,569	2,103,538	Services des loisirs et culturels
Planning and development	1,070,796	606,971	772,362	Urbanisme et aménagement
	13,656,887	14,398,471	13,106,183	
<b>SURPLUS (DEFICIT) BEFORE OTHER REVENUE FOR CAPITAL PURPOSES</b>	377,909	(359,130)	508,822	<b>EXCÉDENT (DÉFICIT) AVANT AUTRES REVENUS AUX FINS D'IMMOBILISATIONS</b>
<b>OTHER REVENUE FOR CAPITAL PURPOSES</b>				<b>AUTRES REVENUS AUX FINS D'IMMOBILISATIONS</b>
Government grants	411,663	175,689	568,905	Subventions gouvernementales
Donations and other revenue	900,000	910,000	-	Dons et autre revenus
Gain on disposal of tangible capital assets	-	22,847	53,391	Gain sur la vente d'immobilisations corporelles
Insurance recovery of future employment benefits payable	-	-	1,059,243	recouvrement d'assurance des futurs avantages sociaux à payer
	1,311,663	1,108,536	1,681,539	
<b>ANNUAL SURPLUS</b>	1,689,572	749,406	2,190,361	<b>EXCÉDENT DE L'EXERCICE</b>
<b>ACCUMULATED SURPLUS, beginning of year</b>	42,679,142	42,679,142	40,488,781	<b>EXCÉDENT ACCUMULÉ, début de l'exercice</b>
<b>ACCUMULATED SURPLUS, end of year</b>	\$ 44,368,714	\$ 43,428,548	\$ 42,679,142	<b>EXCÉDENT ACCUMULÉ, fin de l'exercice</b>

See Accompanying Notes / Voir les informations complémentaires

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

**ÉTAT DE LA VARIATION DES ACTIFS  
FINANCIERS NETS**

For the year ended December 31, 2016

Pour l'exercice terminé le 31 décembre 2016

	(Unaudited) (Non vérifié) BUDGET 2016	ACTUAL RÉEL 2016	ACTUAL RÉEL 2015	
Annual surplus	\$ 1,689,572	\$ 749,406	\$ 2,190,361	Excédent de l'exercice
Amortization of tangible capital assets	2,302,538	<b>2,208,328</b>	2,221,554	Amortissement d'immobilisations corporelles
Acquisition of tangible capital assets	(4,038,934)	<b>(3,202,820)</b>	(1,842,730)	Acquisition d'immobilisations corporelles
Gain on sale of tangible capital assets	-	(22,847)	(53,391)	Gain sur la vente d'immobilisations corporelles
Proceeds on disposal of tangible capital assets	8,000	<b>35,629</b>	53,394	Produit de la cession d'immobilisations corporelles
Change in inventory	-	<b>18,923</b>	(155)	Variation de l'inventaire
Change in prepaid expenses	-	<b>22,804</b>	(24,097)	Variation des charges payées d'avance
(Decrease) increase in net financial assets	(38,824)	<b>(190,577)</b>	2,544,936	(Diminution) augmentation de l'actif financier net
Net financial assets, beginning of year	315,103	<b>315,103</b>	(2,229,833)	Actifs financiers net, début de l'exercice
Net financial assets, end of year	\$ 276,279	<b>\$ 124,526</b>	\$ 315,103	Actifs financiers net, fin de l'exercice

DRAFT - FOR COUNCIL REVIEW



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2016

**ÉTAT DES FLUX DE TRÉSORERIE**  
Pour l'exercice terminé le 31 décembre 2016

	2016	2015	
<b>CASH FROM OPERATING ACTIVITIES</b>			<b>FLUX DE TRÉSORERIE PROVENANT DES ACTIVITÉS D'EXPLOITATIONS</b>
Annual surplus	\$ 749,406	\$ 2,190,361	Excédent de l'exercice
Items not affecting cash flow			Éléments sans effet sur la trésorerie
Amortization	2,208,328	2,221,554	Amortissement
Gain on disposal of tangible capital assets	(22,847)	(53,391)	Gain sur la vente d'immobilisations corporelles
Change in non cash working capital balances			Variation nette des soldes hors caisse du fonds de roulement
Taxes receivable	81,970	(130,226)	Impôts à percevoir
Accounts receivable	(151,678)	48,961	Débiteurs
Inventory	18,923	(155)	Inventaire
Prepaid expenses	22,804	(24,097)	Charges payées d'avance
Accounts payable	90,084	(325,311)	Créditeurs
Accrued interest on municipal debt	(2,190)	(775)	Intérêts courus sur dette municipale
Deferred revenue	25,224	(32,440)	Revenus reportés
Future employment benefits payable	-	(1,059,243)	Avantages sociaux futurs à verser
Accrued landfill closure and post closure costs	852,169	8,469	Passif au titre des coûts de fermeture et d'après-fermeture des décharges contrôlées
	<b>3,872,193</b>	<b>2,843,707</b>	
<b>CASH USED IN FINANCING ACTIVITIES</b>			<b>FLUX DE TRÉSORERIE PROVENANT DES ACTIVITÉS DE FINANCEMENT</b>
Proceeds from municipal debt	80,100	672,463	Produit de la dette municipale
Repayment of municipal debt	(871,589)	(841,443)	Remboursement de la dette municipale
	<b>(790,439)</b>	<b>(168,980)</b>	
<b>CASH USED IN CAPITAL ACTIVITIES</b>			<b>FLUX DE TRÉSORERIE PROVENANT DES ACTIVITÉS D'INVESTISSEMENT</b>
Purchase of tangible capital assets	(3,202,820)	(1,842,730)	Achat d'immobilisations corporelles
Proceeds on sale of tangible capital assets	35,629	53,394	Produit de la cession d'immobilisations corporelles
	<b>(3,167,191)</b>	<b>(1,789,336)</b>	
<b>(DECREASE) INCREASE IN CASH</b>	<b>(85,437)</b>	<b>885,391</b>	<b>(DIMINUTION) AUGMENTATION DE LA ENCAISSE</b>
<b>CASH, beginning of year</b>	<b>1,544,027</b>	<b>658,636</b>	<b>ENCAISSE, début de l'exercice</b>
<b>CASH, end of year</b>	<b>\$ 1,458,590</b>	<b>\$ 1,544,027</b>	<b>ENCAISSE, fin de l'exercice</b>
<b>REPRESENTED BY :</b>			<b>REPRÉSENTÉ PAR:</b>
Cash	\$ 1,458,590	\$ 1,544,027	Encaisse

See Accompanying Notes / Voir les informations complémentaires

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
For the year ended December 31, 2016

**TABLEAU DES IMMOBILISATIONS CORPORELLES**  
Pour l'exercice terminé le 31 décembre 2016

	Land	Land	Buildings	Vehicles	Equipment	Roads	Bridges	Water/ Sewer	Assets under		
	Terres	Amélioration des terres	Bâtiments	Véhicules	Équipement	Routes	Ponts	Installations d'eau/d'égouts	Immobilisations en construction	2016	2015
<b>Cost, Coût</b>											
Balance, beginning of year Solde, début de l'exercice	\$ 320,998	\$ 390,970	\$ 23,553,797	\$ 5,636,104	\$ 6,356,460	\$ 14,666,779	\$ 6,211,313	\$ 19,176,629	\$ 3,672,641	\$ 79,985,691	\$ 78,710,551
Additions during the year Acquisition d'immobilisations durant l'exercice	216,000	71,774	788,932	217,400	613,518	696,289	163,544	435,365	-	3,202,820	1,842,730
Disposals during the year Cessions durant l'exercice	-	-	-	(39,165)	-	(30,567)	(13,347)	-	-	(83,079)	(567,592)
Balance, end of year Solde, fin de l'exercice	536,998	462,744	24,342,729	5,814,339	6,969,978	15,332,501	6,361,508	19,611,994	3,672,641	83,105,432	79,985,689
<b>Accumulated Amortization Amortissements cumulés</b>											
Balance, beginning of year Solde, début de l'exercice	-	207,644	14,494,942	3,188,143	4,195,389	10,038,229	2,572,323	3,137,753	-	37,834,423	36,180,456
Amortization during the year Amortissement durant l'exercice	-	33,458	589,217	252,120	306,137	692,932	130,084	204,380	-	2,208,328	2,221,554
Amortization on disposals Amortissement sur cessions	-	-	-	(26,383)	-	(30,567)	(13,347)	-	-	(70,297)	(567,589)
Balance, end of year Solde, fin de l'exercice	-	241,102	15,084,159	3,413,880	4,501,526	10,700,594	2,689,060	3,342,133	-	39,972,454	37,834,421
<b>Net book value</b>											
<b>Valeur comptable nette</b>	\$ 536,998	\$ 221,642	\$ 9,258,570	\$ 2,400,459	\$ 2,468,452	\$ 4,631,907	\$ 3,672,448	\$ 16,269,861	\$ 3,672,641	\$ 43,132,978	\$ 42,151,268

See Accompanying Notes / Voir les informations complémentaires





**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
For the year ended December 31, 2016

**TABLEAU DES IMMOBILISATIONS CORPORELLES**  
Pour l'exercice terminé le 31 décembre 2016

	General Government	Protection Services	Transportation Services	Environmental Services	Water and Sewer	Health and Recreation	Planning and Development	2016	2015
	Administration générale	Services de protection	Services de transport	Services environnementaux	Aqueduc et égout	Santé et loisirs	Urbanisme et aménagement		
<b>Cost, Coût</b>									
Balance, beginning of year Solde, début de l'exercice	\$ 796,300	\$ 4,098,737	\$ 24,843,813	\$ 4,353,025	\$ 32,760,647	\$ 9,410,285	\$ 50,241	\$ 76,313,048	\$ 74,751,627
Additions during the year Acquisition d'immobilisations durant l'exercice	26,000	149,478	2,200,326	-	469,258	328,612	29,148	3,202,822	2,129,013
Disposals during the year Cessions durant l'exercice	-	-	(74,081)	-	-	-	(8,998)	(83,079)	(567,592)
Assets in service, end of year Immobilisations en service, fin de l'exercice	822,300	4,248,215	26,970,058	4,353,025	33,229,905	9,738,897	70,391	79,432,791	76,313,048
Assets under construction Immobilisations en construction	-	-	-	-	3,672,641	-	-	3,672,641	3,672,641
Total assets, end of year Total des immobilisations, fin de l'exercice	822,300	4,248,215	26,970,058	4,353,025	36,902,546	9,738,897	70,391	83,105,432	79,985,689
<b>Accumulated Amortization Amortissements cumulés</b>									
Balance, beginning of year Solde, début de l'exercice	524,129	2,666,963	14,701,407	2,159,615	13,035,743	4,725,834	20,733	37,834,423	36,180,456
Amortization during the year Amortissement durant l'exercice	31,827	177,475	1,009,338	106,643	564,443	312,870	5,732	2,208,328	2,221,554
Amortization on disposals Amortissement sur cessions	-	-	(68,048)	-	-	-	(2,249)	(70,297)	(567,589)
Balance, end of year Solde, fin de l'exercice	555,956	2,844,437	15,642,697	2,266,258	\$ 13,600,186	5,038,704	24,216	39,972,454	37,834,421
<b>Net book value Valeur comptable nette</b>	<b>\$ 266,344</b>	<b>\$ 1,403,778</b>	<b>\$ 11,327,361</b>	<b>\$ 2,086,767</b>	<b>\$ 23,302,360</b>	<b>\$ 4,700,193</b>	<b>\$ 46,175</b>	<b>\$ 43,132,978</b>	<b>\$ 42,151,268</b>

See Accompanying Notes / Voir les informations complémentaires



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF ACCUMULATED SURPLUS**  
 For the year ended December 31, 2016

**TABLEAU DE L'EXCÉDENT ACCUMULÉ**  
 Pour l'exercice terminé le 31 décembre 2016

	2016	2015	
<b>Operating surpluses (deficits)</b>			<b>Excédents (déficits) de fonctionnement</b>
General operations	\$ -	\$ -	Exploitation générale
Water and sewer operations	-	271,091	L'exploitation de l'aqueduc et du système d'égout
Water and sewer - Front Street and Dominion Street Projects	15,746	16,940	Aqueduc et système d'égout - projets rue Front et rue Dominion
Unexpended capital financing	327,147	510,541	Financement en capital inutilisé
Unfinanced capital outlay	(519,954)	(338,875)	Investissement en capital non financée
Liabilities to be recovered from future revenues (Note 6)			Dettes à recouvrer des revenus futurs (Note 6)
Accrued interest on municipal debt	(11,114)	(13,304)	Intérêts courus
Accrued landfill closure and post closure costs	(1,412,409)	(560,240)	Passif au titre des coûts de fermeture et d'après-fermeture des décharges contrôlées
	<b>(1,600,584)</b>	<b>(1,384,777)</b>	
<b>Reserves and reserve funds</b>			<b>Réserves et Fonds de réserves</b>
Reserves	3,617,092	3,172,296	Réserves
Reserve funds	933,349	923,389	Fonds de réserves
	<b>4,550,441</b>	<b>4,095,685</b>	
<b>Invested in tangible capital assets</b>			<b>Investis en immobilisations corporelle</b>
Tangible capital assets	43,132,978	42,151,268	Immobilisations corporelles
Less municipal debt	(2,654,287)	(3,453,964)	Moins la dette municipale
	<b>40,478,691</b>	<b>38,697,304</b>	
<b>ACCUMULATED SURPLUS</b>	<b>\$ 43,428,548</b>	<b>\$ 42,679,142</b>	<b>EXCÉDENT ACCUMULÉ</b>

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS**

**TABLEAU DE LA VARIATION DE L'EXCÉDENT  
ACCUMULÉ**

For the year ended December 31, 2016

Pour l'exercice terminé le 31 décembre 2016

	Operating Surpluses (Deficits)	Reserves and Reserve Funds	Invested in Tangible Capital Assets		
	Excédent de fonctionnement (déficits)	Réserves et fonds de réserves	Investis en immobilisations corporelles	2016	2015
<b>Balance, beginning of year</b> <b>Solde, début de l'exercice</b>	\$ (113,847)	\$ 4,095,685	\$ 38,697,304	42,679,142	\$ 40,488,781
Surplus for the year Excédent pour l'exercice	739,447	9,959	-	749,406	2,190,361
Operating funds transferred to reserves Fonds d'exploitation transférés aux réserves	(941,459)	941,459	-	-	-
Reserves used for tangible capital assets Réserves utilisés pour les immobilisations corporelles	-	(496,662)	496,662	-	-
Funds used for tangible capital assets Fonds utilisés pour les immobilisations corporelles	(2,706,158)	-	2,706,158	-	-
Amortization expense Coûts d'amortissement	2,208,328	-	(2,208,328)	-	-
Disposal of tangible capital assets, net of gain Disposition d'immobilisations corporelles, net de gain	12,782	-	(12,782)	-	-
Repayment of municipal debt Remboursement de la dette municipale	(799,677)	-	799,677	-	-
Change in accumulated surplus Variation de l'excédent cumulé	(1,486,737)	454,756	1,781,387	749,406	2,190,361
<b>Balance, end of year</b> <b>Solde, fin de l'exercice</b>	\$ (1,600,584)	\$ 4,550,441	\$ 40,478,691	\$ 43,428,548	\$ 42,679,142

See Accompanying Notes / Voir les informations complémentaires



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF RESERVES AND RESERVE FUNDS**  
 For the year ended December 31, 2016

**TABLEAU DES RÉSERVES ET FONDS DE RÉSERVES**  
 Pour l'exercice terminé le 31 décembre 2016

	2016	2015	
<b>Reserves set aside for specific purposes by Council:</b>			<b>Réserves mises de côté par le Conseil à des fins précises :</b>
Working fund, North Glengarry	\$ 420,152	\$ 769,891	fonds de roulement, Glengarry-Nord
Working fund, RARE	203,042	51,237	fonds de roulement, R.A.R.E.
Working fund, recreation	127,598	-	fonds de roulement, loisirs
WSIB	54,443	54,443	CSPAAT
Staff development	8,728	8,728	perfectionnement du personnel
CEMC contingency fund	50,000	50,000	éventualités du CEMC
For capital expenditures:			Pour dépenses en immobilisations :
Waste disposal site	701,705	653,058	site d'enfouissement des déchets
North Glengarry water	362,717	174,409	aqueduc, Glengarry-Nord
North Glengarry sewer	633,437	173,756	système d'égout, Glengarry-Nord
Fire department	324,560	378,302	service d'incendie
Road department	649,761	683,191	service de la voirie
Recreation	17,000	17,000	loisirs
General purposes	33,949	33,949	utilisation générale
Infrastructure	-	99,532	infrastructures
Zoning and municipal elections	30,000	2,500	zonage et élections municipales
Community investment program	-	12,500	programme d'investissement communautaire
<b>Total reserves</b>	<b>3,617,092</b>	<b>3,172,296</b>	<b>Total des réserves</b>
<b>Reserve funds set aside for specific purpose or by agreement:</b>			<b>Fonds de réserves mis de côté sous entente ou à des fins particulières :</b>
Water meters, Alexandria ward	43,818	43,350	compteurs d'eau, quartier d'Alexandria
Waste water, Alexandria ward	4,100	4,056	eaux usées, quartier d'Alexandria
Sewer upgrade, Alexandria ward	465,502	460,534	améliorations du système d'égout, quartier d'Alexandria
Water and sewer, Alexandria ward	312,376	309,043	aqueduc et système d'égout, quartier d'Alexandria
Waterworks, Apple Hill	93,402	92,405	aqueduc, quartier d'Apple Hill
Waste disposal site, Kenyon ward	6,920	6,846	site d'enfouissement des déchets, quartier de Kenyon
Alexandria Island Park	7,231	7,155	le Parc de l'île d'Alexandria
<b>Total reserve funds</b>	<b>933,349</b>	<b>923,389</b>	<b>Total du fonds de réserves</b>
<b>Total reserves and reserve funds</b>	<b>\$ 4,550,441</b>	<b>\$ 4,095,685</b>	<b>Total des réserves et fonds de réserves</b>

See Accompanying Notes / Voir les informations complémentaires

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**SCHEDULE OF SEGMENTED DISCLOSURE**

For the year ended December 31, 2016

**TABLEAU DES DIVULGATIONS SECTORIELLES**

Pour l'exercice terminé le 31 décembre 2016

	General Government Administration générale	Protection Services Services de protection	Transportation Services Services de transport	Environmental Service Services environnementaux	Water and Sewer Aqueduc et système d'égout	Health Services Services de santé	Recreation and Cultural Services Loisirs et services culturels	Planning and Development Urbanisme et aménagement	2016	2015
<b>REVENUE, REVENUES</b>										
Taxation, taxes	\$ 631,331	\$ 693,638	\$ 2,165,392	\$ 112,596	\$ -	\$ 23,000	\$ 1,069,991	\$ 325,141	\$ 5,021,089	\$ 4,784,564
Fees and service charges	74,028	350,518	35,196	1,646,991	2,812,053	-	718,285	126,089	5,763,160	5,795,495
Redevances et frais d'utilisation										
Grants, Subventions	348,024	307,935	1,177,619	225,718	-	-	534,089	227,438	2,820,823	2,616,801
Investment income	410,619	-	-	-	19,377	-	-	-	429,996	408,667
Revenus de placement										
Donations and other revenue	-	-	-	-	-	-	4,273	-	4,273	9,478
Dons et autre revenus										
	1,464,002	1,352,091	3,378,207	1,985,305	2,831,430	23,000	2,326,638	678,668	14,039,341	13,615,005
<b>EXPENSES, DÉPENSES</b>										
Salaries and benefits	792,337	548,876	1,228,900	666,006	563,690	-	705,657	177,310	4,682,776	4,802,418
Salaires et avantages sociaux										
Interest on municipal debt	-	11,298	15,805	15,225	51,348	-	92	23,004	116,772	141,927
Intérêts versés sur la dette municipale										
Materials and services	390,094	478,319	1,295,205	1,424,097	856,939	295	774,457	318,651	5,538,057	4,493,194
Matériaux et services										
Contracted services	-	26,851	95,931	605,725	38,226	-	6,794	-	773,527	832,861
Contrats et sous-contrats										
Rents and financial expenses	464,890	52,009	50,234	23,031	110,822	-	42,471	82,274	825,731	312,759
Loyers et dépenses financières										
Transfers to external parties	-	75,052	-	-	-	20,000	158,228	-	253,280	301,470
Transferts à des tiers										
Amortization	31,827	177,475	1,009,338	106,643	564,443	-	312,870	5,732	2,208,328	2,221,554
Charge d'amortissement										
	1,679,148	1,369,880	3,695,413	2,840,727	2,185,468	20,295	2,000,569	606,971	14,398,471	13,106,183
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE EXCÉDENT (DÉFICIT) DE L'EXERCICE AVANT LES AUTRES REVENUS</b>	(215,146)	(17,789)	(317,206)	(855,422)	645,962	2,705	326,069	71,697	(359,130)	508,822
<b>OTHER REVENUE AUTRES REVENUS</b>	14,753	2,200	1,076,503	-	5,080	-	10,000	-	1,108,536	1,681,539
<b>ANNUAL SURPLUS (DEFICIT) EXCÉDENT (DÉFICIT) DE L'EXERCICE</b>	\$ (200,393)	\$ (15,589)	\$ 759,297	\$ (855,422)	\$ 651,042	\$ 2,705	\$ 336,069	\$ 71,697	\$ 749,406	\$ 2,190,361

See Accompanying Notes / Voir les informations complémentaires





**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Corporation of the Township of North Glengarry are the representations of management prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada and include the following significant accounting policies:

**(a) Basis of Accounting**

PSAB prescribes the accrual basis of accounting which recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**(b) Basis of Consolidation**

**(i) Consolidated Entities**

These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund and reserve funds and reserves and include the activities of all committees of Council and the following local boards:

Palais des Sports Glengarry Sports Palace

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of any other funds of the Township resulting in interest income and expenditures.

**(ii) Non-Consolidated Entities**

There are no non-consolidated entities.

**(iii) Accounting for United Counties and School Board Transactions**

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

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES**

Les états financiers de la Corporation du canton de Glengarry-Nord sont des représentations de la direction préparées selon les Normes comptables canadiennes pour le secteur public, telles que prescrites par le Conseil sur la comptabilité dans le secteur public (CCSP) des Comptables professionnels agréés du Canada et comprennent les principales conventions comptables suivantes:

**(a) Méthodes de comptabilisation**

Le CCSP prescrit la comptabilité d'exercice qui reconnaît les revenus à mesure qu'ils sont gagnés et mesurables, les dépenses sont constatées lorsqu'elles sont engagées et peuvent être mesurées par suite de la réception des biens ou des services et de l'établissement d'une obligation de payer.

**(b) Principes de consolidation**

**(i) Entités consolidées**

Les présents états financiers consolidés présentent les actifs, les passifs, les revenus et les dépenses du fonds d'exploitation, du fonds des dépenses en immobilisations, du fonds de réserves et des réserves et comprennent les activités de tous les comités du Conseil ainsi que celles des Conseils suivant:

Conseil du Palais des Sports Glengarry Sports Palace

Tous les actifs et les passifs interfonds, et les revenus et les dépenses ont été éliminés à l'exception des prêts ou avances entre les fonds de réserves et tous autres fonds du canton et revenus des intérêts et des dépenses qui s'en suivent.

**(ii) Entités non consolidées**

Il n'y a pas d'entités non consolidées.

**(iii) Comptabilisation des activités des Comtés Unis et des conseils scolaires**

Les recettes fiscales, les autres revenus, les dépenses, les actifs et les passifs relatifs aux activités des conseils scolaires et des Comtés Unis de Stormont, Dundas et Glengarry ne sont pas présentés dans les soldes de fonds des présents états financiers consolidés.



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**

Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**(c) Fund accounting**

Funds within the financial statements consists of the the operating fund, capital fund and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance.

**(d) Taxation and related revenues**

Property tax billings are issued by the Township based on assessment rolls prepared by the Municipal Property Assessment Corporation ("MPAC") and collects property tax revenue for municipal purposes, provincial education taxes on behalf of the Province of Ontario, payment in lieu of taxation, local improvements and other charges. The authority to levy and collect property taxes is established under the *Municipal Act 2001*, the *Assessment Act*, the *Education Act* and other legislation.

Taxation revenue consists of non-exchange transactions and is recognized in the period to which the assessment relates and a reasonable estimate of the amounts can be made. Annual taxation revenue also includes adjustments related to reassessments and appeals to prior years' assessments. The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

**(e) Government grants**

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable. Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(c) Comptabilité par fonds**

Les fonds dans les états financiers sont constitués des fonds d'exploitation, fonds d'investissement et fonds de réserves. Les transferts entre les fonds sont inscrits comme étant des ajustements au solde du fond approprié.

**(d) Recettes fiscales et revenus connexes**

La facturation des impôts fonciers est réalisée par le canton en se fondant sur les évaluations foncières établis par la Société d'évaluation foncière des municipalités (MPAC) et perçoit les impôt fonciers municipaux, les taxes scolaires provinciales au nom de la Province de l'Ontario, des paiements en lieu de taxes, des paiements pour l'Amélioration de l'Environnement et autre charges. Le pouvoir de lever et de percevoir des impôts fonciers est établi en vertu de la Loi sur les municipalités de 2001, la Loi sur l'évaluation, la Loi sur l'éducation et d'autres législation.

Les recettes fiscales se compose d'opérations sans contrepartie et est comptabilisée dans la période à laquelle se rapporte l'évaluation et une estimation raisonnable des montants peut être faite. recettes fiscales annuel comprend également des ajustements liés aux réévaluations et fait appel à des évaluations des années précédentes. Le canton a le droit de percevoir des intérêts et des pénalités sur les impôts en souffrance. Ces revenus sont comptabilisés dans la période de l'intérêt et des pénalités sont imposées.

**(e) Les subventions gouvernementales**

Les revenus de subvention conditionnelle sont constatées dans la mesure où les conditions imposées ont été remplies. Les revenus de subvention inconditionnelle sont constatés lorsque les fonds sont recevables. Les revenus de subvention pour l'acquisition d'immobilisations corporelles sont comptabilisés dans la période où les dépenses admissibles sont engagées.



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**(f) Government transfer payments**

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

**(g) Fees and services and other revenues**

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

**(h) Investment income**

Investment income earned on surplus funds is reported as revenue in the period earned. Investment income earned on obligatory funds such as parkland allowances and federal gas tax funds is added to the associated funds and forms part of deferred revenue, obligatory reserve funds.

**(i) Cash and cash equivalents**

Cash consist of balances held at financial institutions and bank advances with maturity dates of three months or less.

**(j) Deferred revenue**

Deferred revenue represent user charges and fees that have been collected but the services have yet to be performed. These amounts will be recognized as revenues in the year the services are performed.

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(f) Les paiements de transfert du gouvernement**

Les transferts gouvernementaux sont constatés dans les états financiers en tant que revenus lors de l'enregistrement des charges et des coûts d'immobilisations auxquels ils se rapportent, dans la mesure où ils ont été autorisés par le cédant et que les critères d'admissibilité sont respectés, et que leurs montants peuvent être estimés de manière raisonnable.

**(g) Les frais et services et autres revenus**

Les frais et services et les autres revenus sont constatés lorsque l'activité est complétée ou lorsque les services sont rendus. Les exemples incluent, sans y être limité, les redevances d'eau et d'eaux usées, les frais de gestion des déchets, les frais de traitement de recyclage, les frais de licence, les permis, les locations et frais de divers programmes de loisir et d'installations.

**(h) Revenu de placement**

Les revenus de placement gagnés sur les fonds excédentaires sont constatés comme revenus dans la période où ils sont gagnés. Les revenus de placement gagnés sur les fonds affectés en vertu de lois, de règlements ou de contrats, comme les compensations au titre des espaces verts et le Fonds Fédéral de la taxe sur l'essence, sont ajoutés aux fonds associés et sont présentés dans les revenus reportés provenant de fonds affectés par des tiers.

**(i) Trésorerie et équivalents de trésorerie**

La trésorerie se composent des soldes détenus dans les institutions financières et les avances bancaires échéant dans moins de trois mois.

**(j) Revenus reportés**

Les revenus reportés sont des frais d'utilisateurs et des redevances qui ont été perçus mais pour lesquels les services n'ont pas encore été rendus. Ces montants seront comptabilisés comme revenus durant la période où les services sont rendus.



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(k) Deferred revenue, obligatory reserve funds**

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

**(k) Revenus reportés, fonds de réserve affectés par  
des tiers**

Le canton reçoit des contributions affectées en vertu des législations et réglementations fédérales et provinciales. L'utilisation de ces fonds est limitée à des fins précises et ceux-ci sont comptabilisés à titre de produits reportés et sont constatés à titre de produits au cours de la période où les charges connexes sont engagées.

**(l) Future employment benefits payable**

Future employee benefits payable consist of future payments to fund disability payments as a requirement of being a Schedule 2 employer up to December 31, 2009 under the Workplace Safety and Insurance Board Act. The Township accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS") as a defined contribution plan.

**(l) Avantages sociaux futurs à verser**

Les avantages sociaux futurs à verser aux employés sont des paiements futurs versés dans un fonds d'invalidité, une exigence pour un employeur de l'annexe 2 jusqu'au 31 décembre 2009, en vertu de la Loi sur la sécurité professionnelle et l'assurance contre les accidents du travail. Le canton comptabilise sa participation au Régime de retraite des employés municipaux de l'Ontario (RREMO) comme étant un régime de retraite à cotisations déterminée.

**(m) Accrued landfill closure and post closure costs**

The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are charged to expense as the landfill sites' capacity is used.

**(m) Passif au titre des coûts de fermeture et d'après-  
fermeture des décharges contrôlées**

L'estimation des coûts pour fermer les décharges de solides et les entretenir après la fermeture se fonde sur la prévision des dépenses futures en dollars courants, ajustés en vue d'inflation future, et sont imputés aux charges de l'exercice au fur et à mesure que la capacité de la décharge est remplie.

**(n) Amounts to be recovered from future revenues**

Amounts to be recovered from future revenues represents accrued interest on long term liabilities, retirement benefits payable, accrued landfill closure and post closure costs that will be financed through future revenues of the township and are reported on the Schedule of Accumulated Surplus.

**(n) Montants à récupérer de revenus futurs**

Les montants à recouvrer des revenus futurs sont les intérêts courus sur les passifs à long terme, les indemnité de retraite à payer et les passifs au titre des activités de fermeture et d'après fermeture des décharges contrôlées qui seront financés par les revenus futurs du canton et qui sont inscrits à le Tableau de l'excédent accumulé.

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**

Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**(o) Reserves and reserve funds**

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and from reserves and reserve funds are recorded when approved.

**(p) Non-financial assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

**(i) Tangible capital assets**

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

Land improvements	10 years
Buildings	40 years
Machinery and equipment	5 to 50 years
Vehicles	10 to 25 years
Computer hardware and software	5 years
Water and waste plants and networks	50 to 100 years
Transportation	
roads	7 to 40 years
bridges and structures	40 years

Assets under construction are not amortized until the asset is available for productive use.

One half of the annual amortization is charged in the year of acquisition and in the year of disposal.

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(o) Réserves et fonds de réserves**

Certains montants, approuvés par le Conseil, sont mis de côté dans des réserves et des fonds de réserves à des fins d'exploitation et d'investissement futurs. Les transferts vers et vers les réserves et les fonds de réserve sont enregistrés lorsqu'ils sont autorisés.

**(p) Actifs non financiers**

Les actifs non financiers ne peuvent servir à acquitter les dettes existantes et sont réservés à la prestation de services. Leur vie utile s'étend au-delà de l'année en cours. Ils ne sont pas destinés à la vente durant le cours normal d'exploitation. La variation des actifs non financiers durant l'année, ajoutée à l'excédent des revenus sur les dépenses, constitue l'évolution des actifs financiers nets de l'année.

**(i) Immobilisations corporelles**

Les immobilisations corporelles sont inscrites au prix de revient qui inclut toutes sommes directement imputables aux acquisitions, la construction, le développement ou l'amélioration de l'actif. Le coût moins la valeur résiduelle des immobilisations corporelles est amorti en ligne droite sur la vie utile estimative comme suit :

Amélioration des terres	10 ans
Bâtiments	40 ans
Machines et équipement	5 à 50 ans
Véhicules	10 à 25 ans
Matériel et logiciel informatique	5 ans
Aqueduc et usine d'assainissement	50 à 100 ans
des eaux usées - matériel et logiciel	
Transport	
routes	7 à 40 ans
ponts et structures	40 ans

Les actifs en construction ne sont amortis que lorsque ceux-ci sont disponibles à un usage productif.

La moitié de l'amortissement annuel est constatée durant l'année d'acquisition et de l'autre durant l'année de cession.



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**(p) Non-financial assets (Continued)**

**(i) Tangible capital assets (Continued)**

The Township has a capitalization threshold of \$25,000 so that individual tangible capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons. Examples of pool of assets are desktop computer systems, vehicles, utility poles and defibrillators.

**(ii) Contributions of tangible capital assets**

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

**(iii) Leases**

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

**(iv) Inventory**

Inventory held for consumption are recorded at the lower of cost or replacement cost.

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(p) Actifs non financiers (suite)**

**(i) Immobilisations corporelles (suite)**

Le canton a un seuil d'immobilisation de \$25,000 pour que les immobilisations corporelles individuelles de valeur inférieure soient portées aux dépenses, à moins d'être mises en commun pour une plus grande valeur ou pour des raisons d'administration. Des exemples d'une mise en valeur de biens sont les ordinateurs de bureau, les véhicules, les poteaux électriques et les défibrillateurs.

**(ii) Apports d'immobilisations corporelles**

Les immobilisations corporelles qui sont perçues comme contributions sont inscrites à leur juste valeur à la date de réception, la juste valeur étant aussi inscrite comme revenu. De même, le transfert des actifs à un tiers est inscrit comme dépense égale à la valeur comptable nette de l'actif à la date du transfert.

**(iii) Locations**

Les locations sont classées comme soit une location-acquisition ou location-exploitation. Les locations qui transfèrent pratiquement tous les avantages et les risques inhérents à la propriété du bien sont comptabilisés comme location-acquisition. Toutes autres locations sont considérées des locations-exploitations et le paiement de location associé est imputé aux dépenses encourues

**(iv) Inventaire**

L'inventaire maintenu en vue de consommation est inscrit au moindre coût ou au coût de remplacement.



**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**

Pour l'exercice terminé 31 décembre 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**(q) Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires administration to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts revenues and expenditures during the period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumption include the estimated useful life of tangible capital assets, the valuation of allowances for doubtful taxes and accounts receivable, the valuation of inventories, the estimated future employment benefits payable, the estimated accrued landfill closure and post closure costs, and the estimated liability for remediation of contaminated sites. Actual results could differ from these estimates.

**(r) Liability for contaminated sites**

A liability for contaminated sites arises when contamination from sediment of chemical, organic or radioactive material or live organism is being introduced into air, soil, or water that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the required criteria are met and a contingency is disclosed if all of the required criteria are not met. The required criteria are as follows:

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

**1. SOMMAIRE DES PRINCIPALES  
CONVENTIONS COMPTABLES (suite)**

**(q) Utilisation d'estimations**

La préparation des états financiers, conformément aux normes comptables pour le secteur public au Canada, est la responsabilité de la direction qui doit établir des estimations et des hypothèses qui ont une incidence sur les montants des actifs et des passifs présentés et sur la présentation des actifs et passifs éventuels à la date des états financiers, ainsi que sur les montants des produits d'exploitation et des charges constatés au cours de la période visée. Les éléments importants à ces estimations et hypothèse comprennent la vie utile estimative des immobilisations corporelles, l'évaluation des provisions pour impôts douteuses et les débiteurs, l'évaluation des stocks, les avantages futurs estimés de l'emploi à payer, les coûts estimatifs de fermeture et d'après fermeture des décharges à payer, et le passif estimatif pour l'assainissement des sites contaminés. Les résultats réels pourraient différer de ces estimations.

**(r) Passif environnemental**

Un passif pour les sites contaminés se pose lorsque la contamination des sédiments de produit chimique, organique ou radioactive ou organisme vivant est introduit dans l'air, le sol ou l'eau qui dépasse les concentrations maximales admissibles en vertu d'une norme environnementale. Un passif au titre de l'assainissement des sites contaminés est comptabilisé lorsque tous les critères de constatations sont remplis, alors qu'une éventualité sera présentée aux informations complémentaires s'ils ne le sont pas. Ces critères de constatation les suivant :

- il existe une norme environnementale;
- la contamination dépasse cette norme;
- le Canton est directement responsable de la contamination ou il en accepte la responsabilité;
- le canton prévoit que les avantages économiques futurs seront abandonnés; et
- une estimation raisonnable du montant peut être faite.

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
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**2. TAXES RECEIVABLE**

Included in the taxes receivable is an allowance for doubtful accounts of \$400,000 (2015 – \$nil).

**2. IMPÔTS À RECEVOIR**

Les impôts à recevoir comprennent une provision pour créances douteuses de \$400,000 (2015 - \$nul).

**3. DEFERRED REVENUE, OBLIGATORY RESERVE FUNDS**

A requirement of "PSAB" is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds are summarized as follows:

**3. REVENUS REPORTÉS, FONDS DE RÉSERVES AFFECTÉS PAR DES TIERS**

Le CCSP exige que le fonds de réserves obligatoire soit déclaré comme revenus reportés. Cette exigence existe parce que la législation provinciale impose des restrictions sur l'utilisation de ces fonds qui peuvent devoir être remboursés dans certains cas. Les soldes disponibles au fonds de réserves sont récapitulés comme suit :

	2016	2015	
Parkland and other	\$ 1,334	\$ 1,330	Espace vert et autres
Cash in lieu of parkland	70,003	24,795	Compensation tenant lieu d'espace vert
Federal gas tax	91,629	111,717	Remboursement de la taxe sur l'essence fédérale
	<b>\$ 162,966</b>	<b>\$ 137,742</b>	

The funds' transactions are as follows:

Les transactions sur fonds sont les suivants:

	2016	2015	
<b>Balance, beginning of year</b>	<b>\$ 137,742</b>	<b>\$ 170,182</b>	<b>Solde, début de l'exercice</b>
Federal gas tax funding received	111,663	296,822	Remboursement de la taxe fédérale sur l'essence
Federal gas tax funding utilized	(332,842)	(349,612)	Fonds de la taxe fédérale sur l'essence utilisée
Cash received in lieu of parkland	45,000	19,000	Montants reçues en lieu d'espace vert
Interest earned on federal gas tax funds	1,091	1,209	Intérêts gagnés sur les fonds de la taxe fédérale sur l'essence
Interest earned on other funds	312	141	Intérêts gagnés sur les autres fonds
<b>Balance, end of year</b>	<b>\$ 162,966</b>	<b>\$ 137,742</b>	<b>Solde, fin de l'exercice</b>



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**4. MUNICIPAL DEBT**

(a) The balance of municipal debt reported on the Statement of Financial Position is comprised of the following:

**4. DETTE MUNICIPALE**

(a) Le solde de la dette municipale présenté à l'État de la situation financière, se compose de ce qui suit :

	2016	2015	
Bank demand loans, interest rates between 2.19 % and 5.35%, blended monthly payments between \$104 and \$10,334, loan terms are due between 1 year and 4 years	\$ 1,749,444	\$ 2,135,797	Prêts bancaire sur demande, taux d'intérêts entre 2,19 % et 5,35 %, paiements mensuels entre \$104 et \$10,334, échéances entre 1 et 4 ans
Infrastructure Ontario loans, interest rates between 1.86% and 2.87%, semi-annual payments with interest between \$13,523 and \$63,818, loans due between 6 and 8 years	904,843	1,318,167	Prêt d'Infrastructure Ontario, taux d'intérêts entre 1,86% et 2,87%, paiements semestriels avec intérêts entre \$13,523 et \$63,818, échéances entre 6 et 8 ans
Tile drainage loans that the Township is contingently liable for on behalf of landowners. Interest rates are 6%, terms between one year and 10 years.	405,841	396,603	Prêts de drainage par tuyaux pour lesquels le canton a une responsabilité conditionnelle au nom des propriétaires fonciers. Taux d'intérêt à 6 %, échéances entre 1 et 10 ans
	<b>\$ 3,060,128</b>	<b>\$ 3,850,567</b>	

Repayment of long-term debt, assuming the loans are renewed under the same terms and conditions, is as follows:

Le remboursement de la dette à long terme, supposant que les prêts sont renouvelables selon les mêmes modalités, est prévu comme suit :

	2017	\$ 606,700	
	2018	588,400	
	2019	470,400	
	2020	468,300	
	2021	332,900	
	Thereafter/Ensuite	593,428	
		<b>\$ 3,060,128</b>	

(b) Of the municipal debt reported in (a) of this note, principal payments are payable from the following source payable as follows:

(b) Pour la dette municipale déclarée à l'alinéa (a) de cette note, les versements sur le capital sont à payer comme suit :

	2017 to/à 2021	Thereafter/Ensuite	
General municipal revenues	\$ 918,973	\$ 300,438	Revenus municipaux généraux
Benefiting landowners	1,547,727	292,990	À l'avantage des propriétaires fonciers
	<b>\$ 2,466,700</b>	<b>\$ 593,428</b>	

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**5. ACCRUED LANDFILL CLOSURE AND POST CLOSURE COSTS**

The Township operates two solid waste landfill sites. The estimated remaining useful lives range between one and twenty-four years. The total estimated closure and post closure costs for both sites is \$2,840,000 with \$1,412,409 (2015 - \$560,240) being accrued at the end of the current fiscal year. During the year \$852,169 (2015 - \$8,469) was amortized and charged to environmental services. The Township has established reserves of \$708,625 (2015 - \$659,904) to finance these estimated future costs.

**5. PASSIF AU TITRE DES COÛTS DE FERMETURE ET D'APRÈS-FERMETURE DES DÉCHARGES CONTRÔLÉES**

Le canton gère deux sites d'enfouissement de déchets solides. L'estimation du reste de leur durée utile est de cinq et quinze ans. L'estimation du total des coûts de la fermeture et l'après fermeture des deux sites d'enfouissement est de \$2,840,000 dont \$1,412,409 (2015 - \$560,240) sont courus à la fin de l'exercice courant. Durant l'année \$852,169 (2015 - \$8,469) ont été amortis et chargés aux services environnementaux. Le canton a créé des réserve de \$708,625 (2015 - \$659,904) pour financer ces coûts futurs estimatifs.

**6. AMOUNTS TO BE RECOVERED FROM FUTURE REVENUES**

Amounts to be recovered from future revenues consists of the following:

**6. LES MONTANTS À RÉCUPÉRER DES REVENUS FUTURS**

Les montants à récupérer des revenus futurs comprennent les suivants :

	2016	2015	
Accrued interest on municipal debt	\$ 11,114	\$ 13,304	Intérêts courus sur la dette municipale
Municipal debt	3,060,128	3,850,567	Dette municipale
Accrued landfill closure and post closure	1,412,409	560,240	Passif au titre des coûts de fermeture et d'après-fermeture des décharges contrôlées
	<b>\$ 4,483,651</b>	<b>\$ 4,424,111</b>	

Amounts to be recovered from future revenues are expected to be funded as follows:

Les montants à recouvrer des revenus futurs seront financés comme suit :

	2016	2015	
Future taxation revenue	\$ 1,934,309	\$ 1,664,183	Revenus d'imposition future
Reserves and reserve funds	708,625	659,904	Réserves et fonds de réserves
Direct user charges	1,840,717	2,100,024	Frais d'usagers directs
	<b>\$ 4,483,651</b>	<b>\$ 4,424,111</b>	

**7. CREDIT FACILITY**

The Township has a credit facility with a maximum limit of 50% of the Township's total estimated annual revenue, bearing interest at prime plus 0.5%, based on a general security agreement dated September 13, 2010 which has a \$nil balance at December 31, 2016.

**7. FACILITÉ DE CRÉDIT**

Le canton dispose d'une facilité de crédit avec une limite maximale de 50% du revenu annuel total estimé du canton, portant intérêt au taux préférentiel plus 0,5%, basé sur un accord de sécurité générale daté du 13 septembre 2010, ayant a un solde de \$nil au 31 décembre 2016.





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**8. WATER AND SEWER OPERATIONS**

Water and sewer operations included in the statement of financial activities is summarized as follows:

**8. AQUEDUC ET SYSTÈME D'ÉGOUT**

L'exploitation de l'aqueduc et du système d'égout incluse à l'état des activités financières est comme suit :

	(Unaudited) (Non vérifié) BUDGET 2016	ACTUAL RÉEL 2016	ACTUAL RÉEL 2015	
<b>Revenue</b>				<b>Revenus</b>
Fees and service charges	\$ 2,691,000	\$ 2,812,053	\$ 2,771,106	Redevances et frais d'utilisation
Interest and other	23,000	19,377	15,321	Intérêts et autres
<b>Total revenue</b>	<b>2,714,000</b>	<b>2,831,430</b>	<b>2,786,427</b>	<b>Total des revenus</b>
<b>Expenditures</b>	<b>2,223,493</b>	<b>2,185,468</b>	<b>2,286,215</b>	<b>Dépenses</b>
<b>Net surplus</b>	<b>490,507</b>	<b>645,962</b>	<b>500,212</b>	<b>Excédent net</b>
<b>Financing and transfers</b>				<b>Financement et transferts</b>
Transfer from reserves and reserve funds	(458,067)	(972,300)	(100,791)	Transferts des réserves et fonds de réserves
Funds used for capital asset acquisitions	(298,305)	(246,958)	(270,090)	Fonds utilisés pour les acquisitions corporelles
Revenues for capital purposes		6,511	7,099	Revenus à des fins capitales
Repayment of municipal debt	(260,726)	(268,545)	(466,065)	Remboursement de la dette municipale
Changes in employment benefits and accrued interest		(1,406)	(1,904)	Indemnités d'emploi et intérêts courus
Amortization expense	604,991	564,443	599,588	Dépense d'amortissement
	(412,107)	(918,247)	(232,163)	
<b>Surplus (deficit) for the year</b>	<b>78,400</b>	<b>(272,285)</b>	<b>268,049</b>	<b>Excédent (déficit) pour l'année</b>
<b>Balance, beginning of the year</b>	<b>288,031</b>	<b>288,031</b>	<b>19,982</b>	<b>Solde, début de l'exercice</b>
<b>Balance, end of the year</b>	<b>366,431</b>	<b>15,746</b>	<b>288,031</b>	<b>Solde, fin de l'exercice</b>
<b>Analysed as follows:</b>				<b>Composé de ce qui suit :</b>
Water and sewer	\$ 349,491	-	\$ 271,091	Aqueduc et système d'égout
Water and sewer - Front Street and Dominion Street Projects	16,940	15,746	16,940	Aqueduc et système d'égout - projets rue Front et rue Dominion
	<b>\$ 366,431</b>	<b>\$ 15,746</b>	<b>\$ 288,031</b>	

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**9. EXPENDITURES BY OBJECT**

Operating expenditures are summarized as follows:

	(Unaudited) (Non vérifié) BUDGET 2016	ACTUAL RÉEL 2016	ACTUAL RÉEL 2015	
Salaries and benefits	\$ 4,691,875	\$ 4,682,776	\$ 4,802,418	Salaires et avantages sociaux
Interest on municipal debt	149,505	116,772	141,927	Intérêts versés sur la dette municipale
Materials and services	5,065,810	5,538,057	4,493,194	Matériaux et services
Contracted services	791,462	773,527	832,861	Services contractuels
Rents and financial expenses	393,030	825,731	312,759	Loyers et dépenses financières
Transfers to external parties	262,667	253,280	301,470	Transferts à des tiers
Amortization	2,302,538	2,208,328	2,221,554	Charge d'amortissement
	<b>\$ 13,656,887</b>	<b>\$ 14,398,471</b>	<b>\$ 13,106,183</b>	

**9. DÉPENSES PAR ARTICLE**

Les dépenses d'exploitation sont résumées comme suit :

**10. PENSION AGREEMENTS**

The Township is a member of the Ontario Municipal Employees Retirement System ("OMERS") which is a multi-employer retirement plan. The plan is a defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Township does not recognize any share of the OMERS pension surplus or deficit in these financial statements. Contributions were required on account of current services in 2016 in the amount of \$248,403 (2015 - \$238,723).

**10. ENTENTES SUR LES PENSIONS**

Le canton participe au Régime de retraite des employés municipaux de l'Ontario ("RREMO"), un régime à employeurs multiples. Le plan est un régime de retraite à prestations déterminées qui définit le montant des prestations de retraite que toucheront les employés selon le nombre de leurs années de service et leur taux salarial. Puisque les excédents et les déficits sont une responsabilité conjointe que se partagent toutes les municipalités de l'Ontario et leurs employés, la ville ne reconnaît aucune part du surplus ou du déficit de la caisse de retraite du RREMO dans les présents états financiers. En 2016, les contributions requises en raison des années de service actuelles sont de \$248,403 (2015 - \$238,723).

**11. BUDGET FIGURES**

Budgets established for capital funds, reserves and reserve funds are based on a project-oriented basis, the costs of which may be carried out over one or more years. The budget figures have not been audited.

**11. MONTANTS PRÉVUS AU BUDGET**

Les budgets établis pour le fonds d'investissements en immobilisations, les réserves et le fonds de réserves, sont déterminés selon le projet, dont les coûts peuvent être échelonnés sur une ou plusieurs années. Les chiffres du budget n'ont pas été vérifiés.



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**12. FUTURE EMPLOYMENT BENEFITS PAYABLE**

The Township provides employee benefits that will require funding in future periods. With respect to responsibilities under the Workplace Safety and Insurance Board Act the Township had elected to be a Schedule 2 employer and remit payments to the WSIB as required to fund disability payments up to December 31, 2009. The Township elected to be a Schedule 1 employer effective January 1, 2010. The Township has no claims outstanding as a Schedule 2 employer to the WSIB as at December 31, 2016 and any future amounts payable from existing claims are covered by the Township's insurance policy. The Township established a reserve for WSIB future employment benefit costs to mitigate the future impact of these obligations in the amount of \$54,443 (2015 - \$54,443).

**13. CONTINGENCIES**

**Legal actions**

The Township is a defendant in a several lawsuits regarding several legal issues. Certain suits are presently being handled by the Township's insurers. The outcomes are not known at this time and no liability has been recorded.

**WSIB disability**

As a result of recent changes to the Workplace Safety and Insurance Act, the Township could be responsible to reimburse WSIB for disability payments under the revised regulations for work-related disabilities for firefighters. The estimated future liability with administrative costs if claims are made is estimated at \$816,861 (2015 - \$724,129). As at December 31, 2016, no claims have been filed.

**12. AVANTAGES SOCIAUX FUTURS À VERSER**

Le canton offre aux employés des avantages sociaux qui exigent la disponibilité de fonds au cours d'exercices ultérieurs. Pour ce qui est des responsabilités en vertu de la Loi sur la sécurité professionnelle et l'assurance contre les accidents du travail, le canton avait choisi d'être un employeur de l'annexe 2 et verser des paiements à la CSPAAT, tel qu'exigé pour défrayer les prestations d'invalidité jusqu'au 31 décembre 2009. Le canton a depuis choisi de devenir un employeur de l'annexe 1 à partir du 1er janvier 2010. En date du 31 décembre 2016, le canton n'avait pas de réclamation en cours en tant qu'employeur de l'Annexe 2 auprès du CSPAAT et les montants futurs à payer sur les créances existantes sont couverts par la police d'assurance du canton. Le canton a mis de côté des fonds pour payer les indemnités futures de la CSPAAT pour contrer l'impact futur de telles obligations, soit un montant de \$54,443 (2015 - \$54,443).

**13. ÉVENTUALITÉS**

**Actions judiciaires**

Le canton fait face à de nombreuses poursuites légales. Certaines d'entre elles sont entre les mains des assureurs du canton. Les résultats définitifs des réclamations et des poursuites sont encore inconnus et aucune responsabilité n'est imputée.

**Incapacité de la CSPAAT**

À la suite des récentes modifications apportées à la Loi sur la sécurité professionnelle et l'assurance contre les accidents du travail, le canton pourrait être tenu responsable de rembourser la CSPAAT pour les prestations d'invalidité versées en vertu des règlements révisés pour les incapacités liées au travail pour les pompiers. Si des réclamations sont faites, l'obligation future, incluant les frais administratifs, est estimé à \$816,861 (2015 - \$724,129). Au 31 Décembre 2016, aucune réclamation n'avait été déposée.



**13. CONTINGENCIES (Continued)**

**Property assessment appeals and tax write-offs**

The Township prepares tax billings based on assessment rolls issued by the MPAC in accordance with rates established and approved annually by Council and the Province of Ontario. Taxation revenue is recognized in the period in which taxes are levied, net of any current year settlements and write-offs. The vacancy rebate and tax adjustment program Sections 357 and 364 of the Municipal Act, 2001 provides tax relief to property owners where a building, or a portion of a building is vacant, is eligible for reclassification within the prescribed commercial and industrial property classes. These rebates and write-offs are recorded in the year the application is made and have been approved by all parties.

Each reassessment cycle and every taxation year, a number of appeals are filed by property owners with respect to the MPAC assigned current value assessment or property classification. Decisions from these appeals are known as Minutes of Settlements. Commercial and industrial appeals involve much higher assessments, require longer time frames to settle, and have a higher degree of complexity and risk. At any time, up to ten per cent of the Township's assessment base can be involved in property tax appeals which may represent a significant financial risk. Adjustments made necessary by the determination of such appeals are recognized in the year that the property valuation is determined and the tax liability is agreed upon by all parties. In this same year, the effect is shared with the appropriate school boards.

The expected tax liability for the Township regarding property tax appeals in 2017 is estimated at \$250,000.

**13. ÉVENTUALITÉS (suite)**

**Appels d'évaluation foncière et annulations fiscales**

Le canton prépare les factures d'impôts en fonction des bulletins d'évaluation émis par la d'évaluation émis par la SÉFM conformément aux taux établis et approuvés annuellement par le Conseil et la province de l'Ontario. Les revenus de la fiscalité sont comptabilisés dans la période au cours de laquelle les taxes sont perçues, déduction faite des liquidations et des annulations de l'année en cours. Le programme de rabais et d'ajustement d'impôt des articles 357 et 364 de la Loi de 2001 sur les municipalités prévoient un allègement fiscal pour les propriétaires lorsqu'un immeuble ou une partie d'un immeuble est vacant est éligible au reclassement dans les catégories de propriété commerciale et industrielle prescrite. Ces remises et annulations sont enregistrées dans l'année où la demande est faite et approuvée par toutes les parties.

Chaque cycle de réévaluation et chaque année d'imposition, un certain nombre d'appels sont déposés par les propriétaires en ce qui a trait à l'évaluation de la valeur actuelle assignée par la SÉFM ou au classement de la propriété. Les décisions de ces appels sont connues sous le nom de « Procès-verbal de règlement ». Les appels commerciaux et industriels impliquent des évaluations beaucoup plus élevées, nécessitent des délais plus longs pour s'installer et ont un degré de complexité et de risque plus élevé. À tout moment, jusqu'à dix pour cent de la base d'évaluation du canton peut être impliqué dans des appels d'impôt foncier qui peuvent représenter un risque financier important. Les ajustements rendus nécessaires par la détermination de ces appels sont comptabilisés dans l'année où l'évaluation de la propriété est déterminée et la dette fiscale est acceptée par toutes les parties. Dans cette même année, l'effet est partagé avec les conseils scolaires appropriés.

La dette fiscale prévue pour le canton concernant les appels d'impôt foncier en 2017 est estimée à \$250,000.



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**14. BUDGET AND OPERATING SURPLUS**

The following schedule reconciles the budget and actual results presented in these financial statements to the approved operating budget for the year.

**14. BUDGET ET EXCÉDENT D'EXPLOITATION**

Le tableau suivant réconcilie le budget et les résultats réels présentés de ces états financiers au budget de fonctionnement approuvé pour l'année.

	(Unaudited) (Non vérifié) BUDGET 2016	ACTUAL RÉEL 2016	ACTUAL RÉEL 2015	
<b>Annual Surplus</b>	\$ 1,689,572	\$ 749,406	\$ 2,190,361	<b>Surplus annuel</b>
Proceeds from the issue of municipal debt	380,000	-	650,963	Produit de l'émission de dette municipale
Net transfers from reserves and reserve funds for capital acquisitions	833,832	496,662	23,379	Transferts nets des réserves et du fonds de réserves aux fins d'acquisition d'immobilisations
Net transfer to reserves and reserve funds from operating	(546,567)	(287,644)	(183,756)	Transfert net aux réserves et fonds de réserves d'exploitation
Amortization of tangible capital assets	2,302,538	2,208,328	2,221,554	Amortissement des immobilisations corporelles
Acquisition of tangible capital assets	(4,038,934)	(3,202,820)	(1,842,730)	Acquisition d'immobilisations corporelles
Gain on sale of tangible capital assets	-	(22,847)	(53,391)	Gain sur la vente d'immobilisations corporelles
Proceeds on disposal of tangible capital assets	8,000	35,629	53,394	Cession des immobilisations corporelles
Repayment of municipal debt	(570,130)	(799,677)	(666,162)	Remboursement de la dette municipale
Change in unfinanced capital outlay and unexpended capital financing	20,089	364,473	(791,127)	Variation des dépenses en capital non financé et le financement du capital inutilisé
Investment income earned in reserves and reserve funds	-	(9,959)	(8,085)	Revenu d'investissement réalisé dans les réserves et fonds de réserves
Accrued landfill closure and post closure costs	-	852,169	8,469	Passif au titre des coûts de fermeture et d'après-fermeture des décharges contrôlées
Insurance recovery of retirement benefits and accrued interest	-	(2,190)	(1,060,017)	Recouvrement d'assurance des prestations de retraite et les intérêts courus
Water and sewer (surplus) deficit for the year	(78,400)	272,285	(268,049)	(Excédent) déficit d'eau et d'égout pour l'année
Operating surplus before year-end transfers	-	653,815	274,803	Surplus d'exploitation avant les transferts de fin d'année
Transfer of operating surplus to reserves	-	(139,581)	(274,803)	Transfert du fonds d'exploitation au réserves
Transfer of water and sewer surplus to reserves	-	(514,234)	-	Transfert du surplus de l'aqueduc et le système d'égout au réserves
Operating surplus for the year	\$ -	\$ -	\$ -	Surplus du fonds d'exploitation, fin de l'exercice

## 15. SEGMENTED INFORMATION

The Township is responsible for providing a range of services to its citizens. For management reporting purposes the Township's operations and activities are organized and reported by department. These departments are reported by functional area in the body of the financial statements similar to reporting reflected in the Ontario Financial Information Return. These functional areas represent segments for the Township and expended disclosure by object has been reflected in the schedule of segmented disclosure.

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1. A brief description of each segment follows:

### (a) General government

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

## 15. INFORMATION SECTORIELLE

Il incombe au canton de fournir un large éventail de services à ses citoyens. Aux fins de présentation de rapports à l'administration, les opérations et les activités du canton sont organisées et présentées par département. Ces départements sont rapportés par domaine fonctionnel dans le corps des états financiers, d'une manière semblable à celle utilisée dans le Rapport d'information financière de l'Ontario. Ces secteurs fonctionnels représentent des secteurs pour le canton, et des informations détaillées par objet ont été présentées au tableau de l'information sectorielle.

Pour chaque segment faisant l'objet d'un rapport distinct, les revenus et dépenses sectoriels représentent à la fois les montants directement attribuables au secteur et les montants alloués de façon raisonnable. Par conséquent, certaines méthodes de répartition sont utilisées dans la préparation de l'information financière sectorielle.

Les conventions comptables utilisées par ces segments sont généralement conformes à celles qui sont utilisées dans la préparation des états financiers tel qu'indiqué à la note 1. Une brève description de chaque segment apparaît ci-dessous :

### (a) Administration générale

L'administration générale comprend les services commerciaux et la gouvernance de le canton. L'administration comme segment, comprend l'exploitation et l'entretien des édifices municipaux, la gestion des ressources humaines, les services juridiques, les communications, les systèmes d'information et la technologie, le soutien au Conseil pour l'élaboration de politiques, la création de règlements conformes à la Loi sur les municipalités, la facturation des impôts fonciers et la responsabilité de perception, la déclaration de l'administration financière, le contrôle et l'état du budget en général ainsi que la réception de l'accueil et le service à la clientèle.



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**15. SEGMENTED INFORMATION (Continued)**

(b) Protection to persons and property

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

(c) Transportation services

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

(d) Environmental services

Environmental services include solid waste collection, disposal, recycling, and storm sewer services.

(e) Water and sewer operations

Water and sewer operations include the operation of water and waste water facilities and infrastructure for the collection and distribution of both water and sewer services within the township.

(f) Health services

Health services provide funding for local public health organizations.

**15. INFORMATION SECTORIELLE (suite)**

(b) Protection des personnes et des biens

La protection des personnes et des biens comprend la protection contre les incendies, l'office de la protection de la nature, les inspections protection et le contrôle et les mesures d'urgence. Les services d'incendie comprennent les services d'inspection, d'extinction et de suppression, les interventions médicales d'urgence et les programmes d'éducation et de formation en prévention. L'inspection et le contrôle comprennent l'inspection des bâtiments, l'application des règlements et les services de contrôle des chiens.

(c) Services de transport

Les services de transport comprennent les services d'administration et l'opération des services de circulation et de stationnement de la municipalité. De plus, des services sont fournis pour l'entretien des routes en hiver et en été ainsi que pour la réparation et la construction du réseau routier municipal, y compris les ponts et les ponceaux, ainsi que l'exploitation et l'entretien d'une flotte de véhicules et d'équipement utilisés pour fournir les services à le canton.

(d) Services environnementaux

Les services environnementaux comprennent les services de collecte, d'élimination et de recyclage des déchets, et l'entretien des égouts fluviaux.

(e) L'aqueduc et du système d'égoût

Les services d'aqueduc et d'égoût incluent l'exploitation des installations d'aqueduc et d'eaux usées et des infrastructures de collecte et de distribution des services d'eau et d'égoût dans le canton.

(f) Services de santé

Les services de santé offrent des fonds aux organismes locaux de santé publique.

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2016

**INFORMATIONS COMPLÉMENTAIRES**  
Pour l'exercice terminé 31 décembre 2016

**15. SEGMENTED INFORMATION (Continued)**

(g) Recreation and cultural services

Recreation and cultural services provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including parks, recreation programs, recreation facilities, museums and other cultural services and activities.

(h) Planning and development

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

**15. INFORMATION SECTORIELLE (suite)**

(g) Services loisirs et culturels

Les services de loisirs et culturels offrent des services qui contribuent au développement et à la durabilité des quartiers en fournissant des programmes récréatifs et des loisirs ainsi que des installations incluant parcs, programmes et établissements récréatifs, et autres services et activités culturels.

(h) Urbanisme et aménagement

Urbanisme et aménagement administre le développement des intérêts commerciaux, des préoccupations environnementales, des questions patrimoniales, les voisinages locaux et le développement communautaire. Il facilite également le développement économique en offrant des services visant l'autorisation de tous les plans d'aménagement du territoire ainsi que les demandes et l'application des règlements de zonage et du plan officiel.

DRAFT - FOR COUNCIL REVIEW



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**FIVE YEAR REVIEW**

For the year ended December 31, 2016

**EXAMEN QUINQUENNAL**

Pour l'exercice terminé le 31 décembre 2016

**FINANCIAL ACTIVITIES (000's)/ ACTIVITÉS FINANCIÈRES (milliers de dollars)**

	2016	2015	2014	2013	2012
<b>Revenues, Revenues</b>					
Taxation, Imposition	\$ 5,021	\$ 4,785	\$ 4,523	\$ 4,136	\$ 3,966
Fees and service charges Redevances et frais administratifs	5,763	5,795	5,729	5,633	5,387
Grants, Subventions	2,821	2,617	2,517	2,408	2,431
Investment income Revenus de placement	430	409	402	382	391
Donations and other revenue Dons et autre revenus	4	9	2	20	38
	<b>14,039</b>	<b>13,615</b>	<b>13,183</b>	<b>12,579</b>	<b>12,213</b>
<b>Expenditures, Dépenses</b>					
General government Administration générale	1,679	1,189	1,325	1,195	1,193
Protection to persons and property Protection des personnes et des biens	1,370	1,439	1,107	1,096	1,034
Transportation services Service de transport	3,695	3,501	3,559	3,607	3,378
Environmental Services environnementaux	5,026	4,381	4,368	4,585	4,427
Health services Services de santé	20	20	20	28	26
Recreation and cultural services Services de loisirs et culturels	2,001	2,104	2,036	1,986	1,872
Planning and development Urbanisme et aménagement	607	772	599	495	485
	<b>14,398</b>	<b>13,106</b>	<b>13,014</b>	<b>12,992</b>	<b>12,415</b>
Surplus (deficit) before other items Excédent (deficit) avant autres revenus	(359)	509	169	(413)	(202)
Other revenue for capital purposes Autres revenus aux fins d'immobilisations	1,109	1,681	622	2,206	2,089
<b>Annual surplus, Excédent annuel</b>	<b>\$ 750</b>	<b>\$ 2,190</b>	<b>\$ 791</b>	<b>\$ 1,793</b>	<b>\$ 1,887</b>

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**FIVE YEAR REVIEW**

For the year ended December 31, 2016

**EXAMEN QUINQUENNAL**

Pour l'exercice terminé le 31 décembre 2016

**PROPERTY TAXES BILLED (000's)/TAXES FONCIÈRES FACTURÉES (milliers de dollars)**

	2016	2015	2014	2013	2012
Own purposes, propres fins	\$ 5,021	\$ 4,785	\$ 4,523	\$ 4,136	\$ 3,966
Upper tier municipality Municipalité de palier supérieur	5,776	5,646	5,444	5,328	5,149
School boards, conseils scolaires	2,915	2,843	2,785	2,746	2,605
	\$ 13,712	\$ 13,274	\$ 12,752	\$ 12,210	\$ 11,720

**TAXABLE ASSESSMENT (000's)/ÉVALUATION FONCIÈRE (milliers de dollars)**

	2016	2015	2014	2013	2012
Residential and farm Résidentiel et agricole	\$ 969,296	\$ 907,281	\$ 846,782	\$ 787,280	\$ 731,814
Commercial and industrial Commercial et industriel	106,141	101,852	99,245	89,614	84,830
	\$ 1,075,437	\$ 1,009,133	\$ 946,027	\$ 876,894	\$ 816,644

Commercial and industrial Commercial et industriel	9.87%	10.09%	10.49%	10.22%	10.39%
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**FINANCIAL INDICATORS/ INDICATEURS FINANCIERS**

	2016	2015	2014	2013	2012
<b>Tax arrears, Arriérés fiscaux</b>					
Percentage of current levy Pourcentage du prélèvement actuel	50 %	54 %	55 %	56 %	58 %
Percentage of total levy Pourcentage du prélèvement total	18 %	20 %	19 %	19 %	20 %
<b>Municipal debt Dette municipale</b>	\$ 3,060,128	\$ 3,850,567	\$ 4,019,546	\$ 4,406,717	\$ 5,167,134
<b>Municipal interest charges Frais d'intérêts municipale</b>	\$ 116,772	\$ 141,927	\$ 151,235	\$ 172,079	\$ 182,285
<b>Municipal debt repayments Les remboursements de la dette municipale</b>	\$ 799,677	\$ 666,162	\$ 658,746	\$ 690,148	\$ 695,226



**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**CORPORATION DU CANTON DE GLENGARRY-NORD**

**FIVE YEAR REVIEW**

For the year ended December 31, 2016

**EXAMEN QUINQUENNAL**

Pour l'exercice terminé le 31 décembre 2016

**FINANCIAL INDICATORS (Continued)/ INDICATEURS FINANCIERS (suite)**

	2016	2015	2014	2013	2012
<b>Sustainability, Viabilité</b>					
Financial assets to liabilities Actifs financiers aux passifs	1.02	1.06	0.72	0.63	0.62
Working capital ratio Ratio de liquidité générale	2.69	2.66	1.53	1.97	1.38
Long-term debt to tangible capital assets Dette à long terme aux immobilisations corporelles	7.09 %	9.14 %	9.45 %	10.39 %	12.61 %
<b>Flexibility, Flexibilité</b>					
Debt charges to operating revenue Frais de la dette aux revenus d'exploitation	6.53 %	5.94 %	6.14 %	6.85 %	7.19 %
Total operating revenue to taxable assessment Total des revenus d'exploitation à l'évaluation foncière	1.23 %	1.27 %	1.31 %	1.34 %	1.39 %
<b>Vulnerability, Vulnérabilité</b>					
Operating grants to operating revenue Subventions d'exploitation aux revenus d'exploitation	20.09 %	19.22 %	19.09 %	19.14 %	19.33 %
Total grants to total revenues Total des subventions au total des revenus	21.08 %	22.46 %	22.22 %	30.49 %	31.21 %
<b>Reserve Coverage, Couverture de la réserve</b>					
Reserves to operating expenditures Réserves aux dépenses d'exploitation	25.12 %	24.20 %	21.03 %	16.37 %	13.36 %
Reserves to working capital Réserves au fonds de roulement	0.84	0.74	0.85	0.56	0.64

**CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
CORPORATION DU CANTON DE GLENGARRY-NORD**

**FIVE YEAR REVIEW**

For the year ended December 31, 2016

**EXAMEN QUINQUENNAL**

Pour l'exercice terminé le 31 décembre 2016

**SUMMARY OF ACCUMULATED SURPLUS/SOMMAIRE DU SURPLUS ACCUMULÉ**

	2016	2015	2014	2013	2012
<b>Operating, d'exploitation</b>					
General operations Exploitation générale	\$ -	\$ -	\$ -	\$ -	\$ -
Water and sewer Aqueduc et le système d'égout	15,746	288,031	19,982	(116,485)	(246,923)
Unexpended capital financing (Unfinanced capital outlay) Financement en capital non utilisé (Investissement en capital non financé)	(192,807)	171,666	(619,459)	(297,505)	346,116
Liabilities to be recovered from future revenues Dettes à recouvrir des revenus futurs	(1,423,523)	(573,544)	(1,625,093)	(1,487,060)	(1,188,687)
	(1,600,584)	(113,847)	(2,224,570)	(1,901,050)	(1,089,494)
<b>Reserves, Réserves</b>	3,617,092	3,172,296	2,737,116	2,126,910	1,658,371
<b>Reserve funds, Fonds de réserves</b>	933,349	923,389	915,304	905,265	893,328
<b>Invested in tangible capital assets Investis en immobilisations corporelle</b>	40,478,691	38,697,304	39,060,931	38,566,899	36,443,094
	<b>\$43,428,548</b>	<b>\$42,679,142</b>	<b>\$40,488,781</b>	<b>\$39,698,024</b>	<b>\$37,905,299</b>

DRAFT - FOR COUNCIL REVIEW





CHARTERED PROFESSIONAL ACCOUNTANTS

709 COTTON MILL ST. • CORNWALL, ONTARIO, K6H 7K7  
TEL: 613-932-3610 • FAX: 613-938-3215 • WWW.CKDM.CA

August 8, 2017

Corporation of the Township of North Glengarry  
90 Main Street South  
Alexandria, Ontario  
K0C 2A0

Dear Members of Council:

**Re: Audit of December 31, 2016 Financial Statements**

During the course of our audit of the financial statements for the year ended December 31, 2016, we identified matters which would be of interest to Administration and Council. As a result of our observations, we have outlined below some suggestions for your consideration. This letter is not exhaustive, and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff.

We have included Administration responses in this letter regarding our recommendations.

**Vacation policy**

Administration should incorporate into the vacation policy that all finance employees are mandated take at least one week (five consecutive business days) of vacation at some point during the year, not including any closure periods. This policy would strengthen the Township's internal controls and enhance cross-training for certain roles with recurring tasks. Administration must ensure that this policy is followed and enforced.

**Response from Administration:**

*Administration has already implemented this recommendation in 2017.*

**Taxation Stabilization Reserve**

Council may want to establish a tax stabilization reserve as a means of adding consistency to the level of annual taxation revenue. Certain commercial rate payers have appealed their property tax assessments from prior years to the Municipal Property Assessment Corporation (MPAC) resulting in Minutes of Settlement payments to be issued in 2017 by the Township. These lowered property tax assessment values would have an impact on current and future taxation revenues and the amount of cash available for operating and capital purposes.

**Response from Administration:**

*Administration will be reviewing this recommendation in 2017.*

DRAFT FOR DISCUSSION PURPOSES ONLY

BRIAN D. KEEN, CPA, CA (RET.)  
MICHAEL D. DESPATIE, CPA, CA, LPA  
ROSS M. MARKELL, CPA, CA, TEP, LPA  
H. JAMES POLLOCK, CPA, CA, LPA

PAUL DESNOYERS, CPA, CGA, LPA  
ERIN LALONDE, CPA, CA, LPA  
IAN MURPHY, CPA, CA, LPA

**Tax Write-offs Summary Reports**

Administration should provide a summary of tax write-offs over a certain threshold (i.e. \$5,000) from the Minutes of Settlement and the Assessment Review Board's decisions to Council during the year for information purposes. This would allow Council to be aware of any large tax refunds being disbursed by the Township that could have a significant impact on the current year financial results.

**Response from Administration:**

*Administration will be reviewing this recommendation in 2017.*

**Provincial Grant Receivables**

Provincial grants receivable outstanding as at December 31, 2016 is \$237,182 (2015 - \$189,804) mainly due to ongoing municipal drain construction and maintenance costs incurred over the last few years. We recommend that Administration follow up with the Provincial Ministry to collect these funds. Administration is aware of this situation and has been in with contact the corresponding Ministry to obtain the outstanding funds. It is our understanding that Administration will be applying for capital grants once the municipal drain construction projects are completed.

**Response from Administration:**

*Administration will be following up in collecting the outstanding grants in 2017.*

**Bank Reconciliations**

Bank reconciliations are completed on a monthly basis by the Deputy Treasurer with any reconciling journal entries being approved by the Treasurer. However, the Treasurer should review and approve the bank reconciliations after the journal entries have been made as part of the internal control process.

**Response from Administration:**

*Administration will be implementing this recommendation in 2017.*

**Building Permits**

We found one building permit that was not signed by the Township's Chief Building Officer during our audit. Please ensure that all building permits are properly signed.

**Response from Administration:**

*The error found was an isolated incident. The follow-up inspection report was properly signed by the CBO. Administration will ensure that all building permits will be properly signed.*

**Water and Sewer Inventory**

Majority of the water and sewer inventory consists of older and slow moving items observed during our inventory test count. A review should be undertaken to determine if this level of inventory should be maintained or some of the inventory should be removed.

**Response from Administration:**

*A review of the inventory levels will be conducted by the waterworks department sometime in 2017.*

DRAFT - FOR DISCUSSION PURPOSES ONLY



CHARTERED PROFESSIONAL ACCOUNTANTS



**Invoice Approval Process**

Some invoices examined during our audit were being approved a month later after being received. Invoices should be approved on a timely basis for payment to prevent any interest charged being incurred.

**Response from Administration:**

*Administration will ensure that invoices will be approved for payment on a timelier basis in 2017.*

**RECOMMENDATIONS FROM PREVIOUS YEARS**

**Recreation Budgeting Process**

The Township's recreation department historically had higher actual expenditures compared to budget, especially regarding utilities, wages and benefits, resulting in a deficit position for the Township. We recommend that Administration adjust the annual budget to reflect actual results. This will assist Administration in establishing proper user charges and tax rates to fund annual recreation expenditures and increase cash flow for the Township.

**Response from Administration:**

*Administration has already addressed this issue during the 2016 budget process.*

**Action Taken:**

Administration has properly adjusted the budget with recreation having an operating surplus in 2016.

**Reserve Funds and Restricted Assets**

Reserve funds must be represented by an equal amount of restricted assets. There is an excess of restricted assets compared to reserve funds at December 31, 2015 of \$157,836. This must be equalized by completing a transfer of funds from the reserve fund bank account to the operating bank account. Administration is aware of this difference and will be completing a transfer of the funds in 2016 to balance the restricted assets with the reserve funds.

**Response from Administration:**

*Administration will be making the necessary banking transfer in 2016.*

**Action taken:**

The transfer was made in 2016. There was a balance outstanding to the reserve funds at December 31, 2016 of only \$25,790.

**Reserve for WSIB Future Employment Benefits Payable**

The Township has a Workplace Safety and Insurance Board ("WSIB") future employment benefits reserve of \$54,443 but no related liability to WSIB as at December 31, 2015. However the Township may become liable for future WSIB claims based on recent legislation changes for certain classes of employees while the Township was a Schedule 2 Employer. We recommend that Administration review and establish a target level for this reserve that could be utilized if future claims are made against the Township.

**Response from Administration:**

*Administration will be reviewing and establishing requirement levels for this reserve in 2016.*

DRAFT FOR DISCUSSION PURPOSES ONLY



CHARTERED PROFESSIONAL ACCOUNTANTS

**Action Taken:**

No adjustment was made to the WSIB reserve in 2016.

**Computer Passwords**

Some computer passwords are shared among employees. To enhance the accounting software controls, each employee should have their own passwords and should be changed on a monthly basis.

**Response from Administration:**

*Administration will be implementing this change in 2016.*

**Action Taken:**

This was undertaken in 2016 by administration.

We have discussed the matters in this report with your staff and received comments thereon. We now bring them to your attention. We would like to express our appreciation for the co-operation and assistance which we received from your staff during the course of our audit.

We will be pleased to discuss with you further any matters mentioned in this report, at your convenience.

This communication is prepared solely for the information of Council and Administration and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,  
**CKDM LLP**

H. James Pollock, CPA, CA, LPA

cc: Mr. Daniel Gagnon, Chief Administrative Officer and Clerk  
Ms. Johanna (Annie) Levac, Treasurer

DRAFT - FOR DISCUSSION PURPOSES ONLY



CHARTERED PROFESSIONAL ACCOUNTANTS



**Section 5**

**COMMITTEE**

**RECOMMENDATIONS**



**Section 6**

**CAO/CLERK'S**

**DEPARTMENT**

**Daniel Gagnon**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That the Council of the Township of North Glengarry receive the amended fees and charges by-law; and

That By-law No. 29-2017 being a by-law to amend the Fees and Charges By-law 07-2016 and that By-law 29-2017 be read a first, second and third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017; and

That By-law 07-2016 is rescinded.

**Carried**

**Defeated**

**Deferred**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Jacques Massie

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Brian Caddell

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Jeff Manley

\_\_\_\_\_

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**Councillor:** Michel Depratto

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Carma Williams

\_\_\_\_\_

\_\_\_\_\_

**Mayor:** Chris McDonell

\_\_\_\_\_

\_\_\_\_\_

**Section 6 Item a**

6(a)

## TOWNSHIP OF NORTH GLENGARRY

### STAFF REPORT

**Date:** August 8, 2017

**To:** Mayor and Council Members

**From:** \_\_\_\_\_  
Lise Lavigne, Deputy Clerk

\_\_\_\_\_

Daniel Gagnon, CAO/Clerk

---

**Re: Amending Fees and Charges By-law:**

**Discussion:** The Township of North Glengarry has provided the public with notification of an update to its fees and charges by-law 29-2017. The Notice has appeared on the municipal website and in the Glengarry News, July 19, 2017

This gives the public an opportunity to speak in favour or against the proposed amendment to the fees and charges.

**Recommendation:** That By-law No. 29-2017 being a by-law to amend the Fees and Charges By-law 07-2016 and that by-law 29-2017 be read a first, second and third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017.



## **TOWNSHIP OF NORTH GLENGARRY**

### **PUBLIC NOTICE**

Please note that at a special public meeting of the Municipal Council, scheduled for Monday, July 17, 2017 Council of the Corporation of the Township of North Glengarry proposes to amend the Fees and Charges By-law No. 07-2016

In advance of the public meeting an information package will be available to the public starting on Wednesday, July 19, 2017, at the Municipal office from Monday to Friday between 8:00 a.m. to 4:00 p.m.

Anyone who wishes to address Council at the meeting on Tuesday, August 8, 2017 is required to submit a written submission not later than 1:00 p.m., Wednesday, August 2, 2017 by e-mail, fax or be dropped off at the Municipal Office to the attention of the undersigned.

Lise Lavigne, Deputy Clerk  
P.O. Box 700, 90 Main Street South  
Alexandria, ON K0C 1A0  
613-525-1323  
613-525-1649 (fax)  
[liselavigne@northglengarry.ca](mailto:liselavigne@northglengarry.ca)

## **CANTON DE GLENGARRY NORD**

### **AVIS PUBLIC**

Veillez noter qu'à la réunion spéciale du Conseil municipal du lundi 17 juillet, 2017 le Conseil de la municipalité du canton de Glengarry nord propose un amendement au règlement municipal 07-2016 (frais aux consommateurs).

Une trousse d'informations à ce sujet sera disponible au public à partir de mercredi 19 juillet, 2017 à l'édifice municipal, ouvert du lundi au vendredi de 8 heures à 16 heures.

Une personne qui désire paraître à l'ordre du jour à la réunion du mardi 8 aout, 2017 doit soumettre son intention par écrit soit par courriel, le télécopieur, ou déposer au bureau municipal avant 13 heures le mercredi 2 aout, 2017, à l'attention du soussigné.

Lise Lavigne, Greffier-adjoint  
B.P. 700, 90 rue Main sud  
Alexandria, ON K0C 1A0  
613-525-1323  
613-525-1649 (télécopieur)  
[liselavigne@northglengarry.ca](mailto:liselavigne@northglengarry.ca)

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**BY-LAW NO. 29-2017**

**BEING** a by-law to amend By-law No. 07-2016 to establish user fees and charges administrated by the Corporation of the Township of North Glengarry.

**WHEREAS** Section 391.(1) of the Municipal Act states that despite any Act a municipality and a local board may pass by-laws imposing fees and charges on any class of persons;

**AND WHEREAS** the Municipality did adopt By-law No. 27-2016 on March 29<sup>th</sup>, 2016.

**AND WHEREAS** the Municipality wishes to amend By-law No. 27-2016, as it pertains to 2017 and 2018 fees and charges additions and rate changes.

**NOW THEREFORE** the Corporation of the Township of North Glengarry, hereby enacts as follows:

1. That Schedule "A" (1) (Administrative services charge out rates) rates structure be changed for the recycling blue box.
2. That Schedule "A" (4) Dogs licenses fees rates structure be changed.
3. That Schedule "A" (5) (5)(a) Ice Rental Fees – Glengarry Sports Palace \* Maxville and District Sports Complex) rates structure be changed.
4. That Schedule "A" (6) (Arena Floor Rental Fees – Glengarry Sports Palace & Maxville and District Sports Complex) rates structure be changed.
5. That Schedule "A" (6)(a) (Board Advertising – Glengarry Sports Palace & Maxville and District Sports Complex) rates structure be changed.
6. That Schedule "A" (7) (Field Rental Fees – Maxville and District Sports Complex) rates structure be changed.
7. That Schedule "A" (8, 9, 10, 10a and 11) Hall Rental - Rates structure be changed.
8. That Schedule "A" (13) Glengarry Indoor Sports Complex rates structure be changed
9. That Schedule "F" (Building Fees) rates structure be changed
10. That Schedule "G" (1) Waterworks Monthly rates structure be changed
11. That By-law No. 07-2016 is hereby rescinded.

**READ** a first, second and third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017.

\_\_\_\_\_  
**Clerk / Deputy Clerk**

\_\_\_\_\_  
**Mayor**

I hereby certify this is a true copy of By-law No. 29-2017, duly passed by the Council of the Corporation of the Township of North Glengarry, on this 8<sup>th</sup> day of August, 2017.

\_\_\_\_\_  
**Date Certified**

\_\_\_\_\_  
**Clerk / Deputy Clerk**



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**FEES AND CHARGES BY-LAW NO. 29 - 2017**

**SCHEDULE "A"**

DESCRIPTION	2017	2018
<b>(1) ADMINISTRATIVE SERVICES</b>		
Tax Certificate	\$40.00	\$ 40.00
Water/Sewer Certificate	\$20.00	\$20.00
Tax and Water/Sewer confirmation previous year's taxes written documents on premises per property	\$10.00	\$10.00
Documents not on premises	\$25.00	\$25.00
Interest on tax arrears	1.25%/ month	1.25%/ month
Late Payment Charge Water/Sewer Invoice	5% of the current o/s balance	5% of the current o/s balance
Administration fees for charge back	25% of invoice to a max of \$200.00. All materials charged out are to be at cost	25% of invoice to a max of \$200.00. All materials charged out are to be at cost
Public Work Administration fees	20% on work completed	20% on work completed
Dumping Station on Leroux St. Alexandria	\$2.00	\$2.00
Marriage Licence	\$125.00	\$125.00
NSF cheques	\$20.00	\$20.00
Entrance Application	\$50.00	\$50.00
Work Orders	\$40.00	\$40.00
Registered Work Orders & Removal of same	Cost + \$300.00	Cost + \$300.00
Zoning By-law	\$45.00	\$45.00
Official Plan	\$30.00	\$30.00
Agency letter of Approval	\$250.00	\$250.00
Fax Transmission	\$1.00/page	\$1.00/page
First 10 photocopies	\$.50/page	\$.50/page
additional photocopies	\$.15/page	\$.15/page
Signs: Permit application fee	\$30.00 per sq. meter	\$30.00 per sq. meter
Minor Variance application for signs	\$150.00	\$150.00
Fire Fees Inspections	\$150.00 for original visit & inspection for compliance, any additional visits up to compliance \$150.00 per visit	\$150.00 for original visit & inspection for compliance, any additional visits up to compliance \$150.00 per visit
Fire Guard after fire	Full cost recovery	Full cost recovery
False Alarms within (1) year - 1st False alarm	no charge Notice	no charge Notice
Second false alarm -	advising of possible charges	advising of possible charges
Third false alarm	Full cost recovery	Full cost recovery
Garbage - extra garbage tags	\$3.00 each	\$3.00 each
Recycling blue box	\$3.00 each for 1 or 2 boxes, \$10.00 for each for 3rd and more.	\$3.00 each for 1 or 2 boxes, \$10.00 for each for 3rd and more.
Composters	\$40.00 each	\$40.00 each
<b>(2) TIPPING FEES - Policies governing the use of the Municipal landfill Sites</b>		
Commercial and Industrial Waste	Cancelled	Cancelled
Large items such as fridges, stoves, furniture	\$10.00 per item	\$10.00 per item
Residential loads (excluding construction, demolition & renovation materials) will be \$25.00/compacted cubic meter.		
<b>(3) ROAD CREW CHARGE OUT RATES</b>		
Operator	\$24.50/hr +22%	\$24.50/hr +22%
Foreman	\$28.50/hr + 22%	\$28.50/hr + 22%
Utility Installation Approvals	\$75.00	\$75.00
"Equipment rates will be charged out based on the most recent version of Ontario Provincial Standard Specification #127 as amended from time to time."		
<b>(4) DOGS LICENCE FEES</b>		
Dogs licence	\$25.00 per licence/tag	\$25.00 per licence/tag
Replacement licence	\$1.00 per licence/tag	\$1.00 per licence/tag
Guide or Lead dog	no charge	no charge
Kennel licence	\$250.00 per licence	\$250.00 per licence
Boarding Kennel Licence	\$250.00 per licence	\$250.00 per licence
Release fee: first time	actual expenses	actual expenses
Release fee: second time	\$25.00 plus expenses	\$25.00 plus expenses
Release fee: third time	\$100.00 plus expenses	\$100.00 plus expenses
Release fee: fourth time	\$200.00 plus expenses	\$200.00 plus expenses

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
FEES AND CHARGES BY-LAW NO. 29 - 2017  
SCHEDULE "A"**

DESCRIPTION	2017	2018
<b>(5) ICE RENTAL FEES - GLENGARRY SPORTS PALACE</b>		
Minor Sports within the Twp (Prime Time)	\$153.00/hr HST incl.	\$156.00/hr HST incl.
(Non Prime Time)	\$130.00/hr HST incl.	\$132.00/hr HST incl.
Regular Rates (Prime Time)	\$186.00/hr HST incl.	\$189.00/hr HST incl.
(Non Prime Time)	\$158.00/hr HST incl.	\$161.00/hr HST incl.
Tournament	\$156.00/hr HST incl.	\$159.00/hr HST incl.
Spring (April - May)	\$190.00/hr HST incl.	\$193.00/hr HST incl.
Old Blades (50 years +)	\$9.00/player HST incl.	\$9.00/player HST incl.
Jr. B. Glens	\$181.00/hr HST incl.	\$184.00/hr HST incl.
Jr. B. Glens - Practice	\$147.00/hr HST incl.	\$150.00/hr HST incl.
Hockey School	Flat Rate: \$101.00/hr HST incl.	Flat Rate: \$103.00/hr HST incl.
School (No HST)	Special Rate: \$74.00/hr	Special Rate: \$75.00/hr
Yearly Shinny Pass (no HST)	\$99.00/player	\$101.00/player
Minor Shinny (no HST)	\$5.00/player	\$5.00/player
Broomball Rates	\$180.00/hr HST incl.	\$183.00/hr HST incl.
4 on 4 Hockey	cancelled	cancelled
<b>(5)(a) ICE RENTAL FEES - MAXVILLE AND DISTRICT SPORTS COMPLEX</b>		
Regular Rates (Prime Time)	\$186.00/hr HST incl.	\$189.00/hr HST incl.
(Non Prime Time)	\$158.00/hr HST incl.	\$161.00/hr HST incl.
Minor Sports within the Twp (Prime Time)	\$153.00/hr HST incl.	\$156.00/hr HST incl.
(Non Prime Time)	\$130.00/hr HST incl.	\$132.00/hr HST incl.
Jr. C. Mustang	Cancelled	Cancelled
School (No HST)	\$74.00/hr	\$75.00/hr
Broomball Rates	\$180.00/hr HST incl.	\$183.00/hr HST incl.
<b>(6) ARENA FLOOR RENTAL FEES - GLENGARRY SPORTS PALACE</b>		
All Sports Programs:	\$68.00/hr HST incl.	\$69.00/hr HST incl.
Parties-Receptions-Trade Shows Auctions	Arena floor only - \$351.00 HST incl.	Arena floor only - \$357.00 HST incl.
	Arena floor & Hall - \$408.00 HST incl.	Arena floor & Hall - \$415.00 HST incl.
<b>(6) ARENA FLOOR RENTAL FEES - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
All Sports Programs:	\$68.00/hr HST incl.	\$69.00/hr HST incl.
Parties-Receptions-Trade Shows Auctions	Arena floor only - \$351.00 HST incl.	Arena floor only - \$357.00 HST incl.
	Arena floor & Hall - \$408.00 HST incl.	Arena floor & Hall - \$415.00 HST incl.
<b>(6)(a) BOARD ADVERTISING - GLENGARRY SPORTS PALACE</b>		
South Boards - Yearly	\$170.00 HST incl.	\$173.00 HST incl.
North boards - Yearly	\$339.00 HST incl.	\$345.00 HST incl.
<b>(6)(b) BOARD ADVERTISING - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
Yearly	cancelled	cancelled
Yearly	\$254.00 HST incl.	\$259.00 HST incl.
<b>(6)(c) OLYMPIA ADVERTISING - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
Per side (yearly)	\$424.00 HST incl.	\$432.00 HST incl.
<b>(6)(d) BOARD ADVERTISING - GLENGARRY INDOOR SPORTS COMPLEX</b>		
Yearly	\$173.00 HST incl.	\$176.00 HST incl.
<b>(6)(e) COOLER ADVERTISING - GLENGARRY INDOOR SPORTS COMPLEX</b>		
Yearly	\$230.00 HST incl.	\$234.00 HST incl.
<b>(7) FIELD RENTAL FEES - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
Baseball Adults	\$18.00/hr HST incl.	\$18.00/hr HST incl.
Baseball Minors (no HST)	\$11.00/hr	\$11.00/hr
Tournaments for one day	\$152.00 HST incl.	\$155.00 HST incl.
Tournaments for a weekend	\$242.00 HST incl.	\$246.00 HST incl.
Soccerfield Adults	\$181.00 HST incl.	\$184.00 HST incl.
Soccerfield Minors	N/C	N/C
Teams outside of GSL (Minor) (no HST)	\$16.00/hr	\$16.00/hr



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
FEES AND CHARGES BY-LAW NO. 29 - 2017  
SCHEDULE "A"**

DESCRIPTION	2017	2018
<b>(8) BOARDROOM RENTAL FEES - GLENGARRY SPORTS PALACE</b>		
All Rentals	\$68.00/day HST incl.	\$69.00/day HST incl.
Non-Profit organizations	N/C	N/C
Minor Sports Program	N/C	N/C
<b>(9) GONDOLA RENTAL FEES - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
All Rentals per event	\$79.00 HST incl.	\$80.00 HST incl.
<b>(10) BANQUET HALL RENTAL FEES - GLENGARRY SPORTS PALACE</b>		
Hall rental with bar	\$232.00 HST incl.	\$236.00 HST incl.
Hall rental without bar	\$175.00 HST incl.	\$178.00 HST incl.
Meeting	\$145.00 HST incl.	\$148.00 HST incl.
Kitchen rental fee	\$115.00 HST incl.	\$117.00 HST incl.
Minor Sports Programs	N/C	N/C
Non profit organization maximum 5 rentals per year	N/C	N/C
Classes	\$28.00/hr HST incl.	\$29.00/hr HST incl.
<b>(10)(a) BANQUET HALL RENTAL FEES - MAXVILLE &amp; DISTRICT SPORTS COMPLEX</b>		
Hall rental with bar	\$232.00 HST incl.	\$236.00 HST incl.
Hall rental without bar	\$175.00 HST incl.	\$178.00 HST incl.
Meeting	\$145.00 HST incl.	\$148.00 HST incl.
Kitchen rental fee	\$115.00 HST incl.	\$117.00 HST incl.
Minor Sports Programs	N/C	N/C
Non profit organization 5 rentals per year	N/C	N/C
Classes	\$28.00/hr. HST incl.	\$29.00/hr. HST incl.
<b>(11) ISLAND PARK COMMUNITY BUILDING</b>		
Hall rental	\$34.00/hr. HST incl.	\$35.00/hr. HST incl.
Non profit organization 5 rentals per year	N/C	N/C
Meetings	\$23.00/hr. HST incl.	\$23.00/hr. HST incl.
Campers / night	\$23.00/night HST incl.	\$23.00/night HST incl.
<b>(12) INVESTIGATION SERVICES FEE</b>		
Investigation regarding closed meeting	Cancelled	Cancelled
<b>(13) GLENGARRY INDOOR SPORTS COMPLEX</b>		
Turf - Prime Time hourly	\$102.00 HST incl.	\$107.00 HST incl.
Turf - Prime Time half hour	cancelled	cancelled
Turf - Non Prime Time hr (weekdays 6a.m. to 10p.m.)	\$78.00 HST incl.	\$82.00 HST incl.
Turf - School Prime hr (No HST)	\$65.00	\$68.00
Turf-School-Non Prime hr (weekdays 6am to 10pm)	\$48.00	\$50.00
Turf - Summer Hourly (May to October)	\$47.00 HST incl.	\$49.00 HST incl.
Turf-Junior Month After School (weekly until 10p.m.)	\$42.00	\$44.00
Turf - Youth Drop In (No HST)	\$6.00	\$6.00
Turf - Adult Per Time	\$8.00 HST incl.	\$8.00 HST incl.
Track - Adult Season Pass	\$148.00 HST incl.	\$155.00 HST incl.
Track - Senior Season Pass (60 +)	\$89.00 HST incl.	\$93.00 HST incl.
Track - Junior Season Pass (No HST)	\$63.00	\$66.00
Track - Drop in - Daily Pass	\$7.00 HST incl.	\$7.00 HST incl.
Track - Monthly Pass or 8 visit card	\$27.00 HST incl.	\$28.00 HST incl.
Track - Family Season Pass	\$308.00 HST incl.	\$323.00 HST incl.
Tennis - half hour	cancelled	cancelled
Tennis - 1 hr	\$24.00 HST incl.	\$25.00 HST incl.
Tennis - 1.5 hr	\$32.00 HST incl.	\$34.00 HST incl.
Tennis - 2 hr	\$37.00 HST incl.	\$39.00 HST incl.
Tennis - three hours	cancelled	cancelled
Tennis Membership- Adult	\$367.00 HST incl.	\$385.00 HST incl.
Tennis Membership Minor (No HST)	\$205.00	\$215.00
Additional guest 1 hr	\$7.00 HST incl.	\$7.00 HST incl.
Additional guest	cancelled	cancelled
Additional guest	cancelled	cancelled
Golf driving range 1/2 hr	cancelled	cancelled

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY  
FEES AND CHARGES BY-LAW NO. 29 - 2017  
SCHEDULE "A"**

DESCRIPTION	2017	2018
Golf driving range 1 hr	cancelled	cancelled
Lawn Bowling 3 hours	\$36.00 HST incl.	\$38.00 HST incl.
Birthday parties for 10 children (No HST)	\$194.00	\$204.00
Each Additional child (No HST)	\$12.00	\$12.50

**SCHEDULE "B"**

DESCRIPTION	2017	2018
Lottery Licences	3% of value of prize	3% of value of prize

**SCHEDULE "C"**

DESCRIPTION	2017	2018
<b>SWIMMING POOL AND FENCES</b>		
Swimming pool & fence	included in schedule "F"	included in schedule "F"

**SCHEDULE "D"**

DESCRIPTION	2017	2018
<b>DRAINAGE INSPECTION FEES</b>		
Drainage Inspection : Min up to 25 acres	\$60.00	\$60.00
Drainage Inspection : In excess of 25 acres	\$1.00 per acres	\$1.00 per acres

**SCHEDULE "E"**

DESCRIPTION	2017	2018
<b>PLANNING FEES</b>		
Official Plan Amendment	\$2,500.00	\$2,500.00
Zoning By-law Amendment	\$1,500.00	\$1,500.00
Temporary Use By-Law	\$750.00	\$750.00
Minor Variance or Authorization	\$500.00	\$500.00
Land Severance/Consent (review)	\$150.00	\$150.00
Cash & lieu of Parkland	\$1000.00 per severance	\$1000.00 per severance
Site Plan Agreement + 2% of project cost	Residential: \$100.00/unit; Min. \$1,000.00/ max. \$2,200.00	Residential: \$100.00/unit; Min. \$1,000.00/ max. \$2,200.00
	Comm/Ind: \$2,000.00 (+)	Comm/Ind: \$2,000.00 (+)
Plan of Condominium	\$100.00/unit (+)	\$100.00/unit (+)
Draft Plan of Subdivision Application	\$75.00/residential lot Minimum of \$1,000.00 Maximum of \$2,200.00	\$75.00/residential lot Minimum of \$1,000.00 Maximum of \$2,200.00
Subdivision Agreement	\$5,000.00 Deposit +/-	\$5,000.00 Deposit +/-
Work Surveillance	2% /estimated cost of works	2% /estimated cost of works
Financial securities	\$75.00	\$75.00
Letter of Compliance	\$60.00	\$60.00
Encroachment	\$200.00 + registration fees	\$200.00 + registration fees
Lifting 0.30 metre reserve	\$150.00 + additional fees	\$150.00 + additional fees
Dedication R.O.W.	\$150.00 + legal eng/survey fees	\$150.00 + legal eng/survey fees
Cash-in-lieu of Parking	\$100.00 + cash-in-lieu	\$100.00 + cash-in-lieu
Cash-in-lieu of Parkland	as per Planning Act	as per Planning Act
Part Lot Control Removal	\$250.00/by-law+legal, eng/survey	\$250.00/by-law+legal, eng/survey
Zoning Compliance	\$40.00	\$40.00
Written replies to inquiries	\$35.00	\$35.00
Consent under Planning Act (if required)	\$150.00	\$150.00



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**FEES AND CHARGES BY-LAW NO. 29 - 2017**

**SCHEDULE "F"**

DESCRIPTION	2017	2018	
<b>CLASSES OF PERMITS &amp; PERMIT FEES</b>			
	<b>Class of Permit</b>		
<b>Construction</b>			
1	Residential Dwellings Units	\$500. base fee +.63¢/sqft	\$500. base fee +.64¢/sqft
2	Residential Additions	\$ 100.00 + .66¢/sq.ft.+min.	\$ 100.00 + .67¢/sq.ft.+min.
3	Residential Renovations and Repairs	\$ 150.00 +\$ 6.65/ \$1000 of construction	\$ 150.00 +\$ 6.85/ \$1000 of construction
4	New siding and/or exterior foam board	\$100.00	\$100.00
5	Replacement of Insulation only	\$100.00	\$100.00
6	Replacement of roof sheathing	\$125.00	\$125.00
7	Minor Foundation repair	\$125.00	\$125.00
8	Residential Accessory Buildings and Carports	.47¢/sqft min.\$100	.48¢/sqft min.\$100
9	Accessory Apartment and Suites	\$210.00	\$220.00
10	Veranda, Balcony or Gazebo	\$50.00 +.35¢/sqft	\$50.00 +.36¢/sqft
11	Attached or detached deck	\$50.00 +.35¢/sqft	\$50.00 +.36¢/sqft
12	Mobile Home Installation	\$320.00	\$330.00
13	Solid Fuel Burning Appliances	\$100.00	\$100.00
<b>Pools</b>			
14	Private above ground swimming pool	\$105.00	\$110.00
15	Private in-ground swimming pool	\$155.00	\$160.00
16	Deck serving pool	Pool fee + .31¢/sqft	Pool fee + .33¢/sqft
<b>Commercial</b>			
17	Institutional, Commercial and Assembly Buildings & Additions	\$200.00 base fee + .61¢/sq.ft.	\$200.00 base fee + .62¢/sq.ft.
18	Industrial Buildings & Additions	\$200.00 base fee + .58¢/sq.ft.	\$200.00 base fee + .59¢/sq.ft.
19	Accessory Buildings to Commercial/Industrial/Institutional	\$150.00 base fee + .58¢/sq.ft.	\$150.00 base fee + .59¢/sq.ft.
20	Commercial/Industrial/Institutional Renovations/Repairs	\$150.00 +\$13.60/\$1000 of construction value	\$150.00 +\$13.80/\$1000 of construction value
21	Restaurant or Takeout Installation	\$500.00	\$500.00
<b>Farming</b>			
22	Farms Buildings	.32¢/sq.ft.	.33¢/sq.ft.
23	Accessory Farm Buildings (other than those listed bellow) & Additions	.32/sqft min. \$150	.33/sqft min. \$150
24	Fabric Covered Structures	.31¢/sq.ft.	.31¢/sq.ft.
25	Greenhouses	.26¢/sq.ft.	.27¢/sq.ft.
26	Agricultural Renovations/Repairs	\$ 100.00 +\$ 6.65/ \$1000 of construction	\$ 100.00 +\$ 6.85/ \$1000 of construction
27	Lagoons /Manure pit	\$ 240.00 per structure	\$ 245.00 per structure
28	Silos	\$ 240.00 per structure	\$ 245.00 per structure
<b>Plumbing</b>			
29	Residential		
	Up to 5 fixtures	\$60.00	\$60.00
	Each additional fixtures	\$12.00	\$12.00
	Building drains	\$25.00	\$25.00
	Stacks	\$20.00	\$20.00
30	Other Building		
	Up to 5 fixtures	\$80.00	\$80.00
	Each additional fixtures	\$14.00	\$14.00
	Building drains	\$30.00	\$30.00
	Stacks	\$25.00	\$25.00
<b>Other Types</b>			
31	Tents greater than 60 meter square	\$55.00	\$55.00
32	Change of Use Permit	\$200.00	\$210.00
33	Transfer of Permit	\$100.00	\$100.00
34	Conditional Permit Agreement	\$260.00	\$265.00
35	Communications Tower	\$500.00	\$500.00
<b>Demolition</b>			
36	Demolition - Residential Accessory Building	\$65.00/structure	\$65.00/structure
37	Demolition - Residential	\$125.00	\$125.00
38	Demolition - Farm	\$50.00/structure	\$50.00/Structure
39	Demolition - Commercial/Institutional Accessory	\$150.00/structure	\$150.00/structure
40	Demolition - Commercial/Institutional	\$300.00	\$300.00



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**FEES AND CHARGES BY-LAW NO. 29 - 2017**

**SCHEDULE "F"**

DESCRIPTION		2017	2018
<b>CLASSES OF PERMITS &amp; PERMIT FEES</b>			
<b>Permit Renewal</b>			
41	Renewal of Residential permit where permit is \$100 or less (no deposit)	\$65.00	\$65.00
42	Renewal of Residential permit where permit is \$100 or more (no deposit)	40% of permit fee min. \$100	40% of permit fee min. \$100
43	Renewal of Agricultural permit where permit is \$100 or less (no deposit)	\$50.00	\$50.00
44	Renewal of Agricultural permit where permit is \$100 or more (no deposit)	35% of permit fee min. \$100	35% of permit fee min. \$100
45	Renewal of other permit (no deposit)	30% of permit fee min. \$200	30% of permit fee min. \$200
46	Renewal of old septic permit	\$150.00	\$150.00
<b>Septic</b>			
<b>New Construction / Replacement</b>			
47	Class 4 & 5 sewage system, less than 4,000 liters / day:	\$795.00	\$810.00
	**System requiring annual maintenance		
	**Other	\$720.00	\$735.00
48	Repeat Class 4 & 5 (less than 4,000 liters)	\$180.00	\$185.00
	Inspections		
49	Class 4 & 5 sewage system, 4,000 liters or more/ day:	\$1,155.00	\$1,180.00
	**System requiring annual maintenance		
	**Other	\$1,050.00	\$1,070.00
50	Repeat Class 4 & 5 (4,000 liters or more)	\$225.00	\$230.00
	Inspections		
51	Class 2 (Grey water) & Class 3 (Cesspool) Septic	\$365.00	\$370.00
52	Repeat Class 2 & Class 3 Inspections	\$180.00	\$185.00
<b>disposal field)</b>			
53	Replacement/Enlargement/Relocation	\$365.00	\$370.00
54	Repeat Inspections	\$180.00	\$185.00
55	Adding Tertiary Treatment	\$365.00	\$370.00
56	Repeat Inspections	\$180.00	\$185.00
57	Tertiary Treatment Unit Repair	\$180.00	\$185.00
<b>Disposal System Alterations</b>			
58	Adding Pumping /Dosing System	\$365.00	\$370.00
59	Repeat Inspections	\$180.00	\$185.00
60	Repair Pumping/Dosing System	\$180.00	\$185.00
61	Material Alteration	\$720.00	\$735.00
62	Minor repair (ie. Level header	\$180.00	\$185.00
63	Installation of Filters/Risers	\$180.00	\$185.00
<b>Permit Revisions (Certificate of Change)</b>			
64	Change of tertiary treatment unit type	\$180.00	\$185.00
65	Pipes and Stone to Chambers (equal area)	\$365.00	\$370.00
66	Chambers to Pipes and Stone (increase)	\$365.00	\$370.00
67	Pipes and Stone to Chambers (reduction)	\$365.00	\$370.00
68	Additional of Fixtures or Living Area (no design flow increase)	\$180.00	\$185.00
69	Increased design flow and/or elevations changes	\$180.00	\$185.00
70	Change in type of system (ie. Conventional to Tertiary)	\$365.00	\$370.00
71	Different locations on property (site evaluation)	\$180.00	\$185.00
72	Repeat Inspections	\$180.00	\$185.00
<b>Permit Renewal &amp; Expiration</b>			
73	Owner Renews Permit (first 6 months)	\$180.00	\$185.00
74	Owner Renews Permit (second 6 months)	\$180.00	\$185.00
NOTE	Maximum of two six months renewals will be granted		



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**FEEES AND CHARGES BY-LAW NO. 29 - 2017**

**SCHEDULE "F"**

DESCRIPTION		2017	2018
<b>CLASSES OF PERMITS &amp; PERMIT FEES</b>			
<b>Permit Cancellation and Transfers</b>			
75	Administrative Revision	\$92.00	\$94.00
76	Owner cancels application (no inspection done)	80%	80%
77	Owner cancels application (no permit done)	50%	50%
	Owner cancels application (permit issued)	33%	33%
78	Owner changes designer or contractor	\$360.00	\$370.00
<b>Renovations / Change of Use Permit</b>			
79	File Search / Review (no letter provided)	\$50.00	\$50.00
80	File Search / Review ( letter provided)	\$160.00	\$160.00
<b>File Searches</b>			
81	File Searches (images only)	\$50.00	\$50.00
82	Images and Legal report	\$70.00	\$70.00
<b>Additional fees</b>			
83	Building without a permit (single storey deck)	50% cost of permit + % of Order issued - min. \$50	50% cost of permit + % of Order issued - min. \$50
84	Building without a permit	65% cost of permit + % of Order issued - min. \$150	70% cost of permit + % of Order issued - min. \$150
85	Installing a sewage system without a permit	50% cost of permit + % of Order issued - min. \$200	50% cost of permit + % of Order issued - min. \$200
86	Order to comply issued	20%	20%
87	Unsafe Order issued	25%	25%
88	Stop Work Order issued	40%	40%
89	Emergency Order issued	100%	100%
90	Order not to cover issued	\$80.00	\$80.00
91	Order to uncover issued	\$150.00	\$150.00
92	Order Prohibiting Occupancy	\$100.00	\$100.00
93	Property Standards Order Issued	35% additional fee to permit	35% additional fee to permit
94	Property Standards Appeal	\$100.00	\$100.00
95	Repeat Inspection	\$50.00	\$50.00
<b>Labour</b>			
96	Where the Township undertakes to complete to work required to comply with any Order	Cost of the work + 30% administrative fee	Cost of the work + 30% administrative fee
97	Where the Township undertakes to complete to work required to comply with a by-law		
<b>Certificates</b>			
98	<b>Register Order on Title</b>	<b>Legal fees plus \$150.00</b>	Legal fees plus \$150.00
98	File search for Certificate of approval and use permit	\$70.00	\$70.00
99	Removal of non-compliance notice registered against property	\$500.00 (plus lawyer fees)	\$500.00 (plus lawyer fees)
100	<b>Miscellaneous Inspections</b>	<b>\$125.00</b>	\$125.00

**Schedule "F" to Fees and Charges By-Law 29 - 2017**

**Administration Performance Deposit**

<b>Class of Permit</b>	<b>Administration Performance</b>
17,18	\$ 3,000.00
1,19	\$ 2,000.00
20, 21, 22	\$1, 500.00
2, 23	\$ 500.00
12, 24, 35	\$ 300.00
8,9,25,26,27,28,30,32	\$ 200.00
3,10,11,14,15,16	\$100.00
4,5,6,7,13,29	\$60.00
31,33,36 to 39	Not applicable

<b>Conditional Permit #34</b>	<b>Bond</b>
Residential	\$1,000.00
Farm	\$1,000.00
Other – Part 9 Building	\$2,000.00
Other – Part 3 Building	\$5,000.00

**Notes to Schedule "F"**

- 1) The amount of the administration performance deposit will be calculated according to the class of permit as determined by Schedule "F" of this by-law and is payable at the time of the application.
  
- 2) In the event that the applicant abandons their project the administration performance deposit shall be retained in full by the municipality. Once the permit has been issued therefore by the Chief Building Official the administration performance deposit will be refunded in whole or in part to the permit holder in accordance with the following provisions
  - (a) One hundred (100%) per cent of the administration performance deposit is to be refunded if construction is fully completed within one (1) year of the date of the issuance of the building permit.
  
  - (b) Seventy five (75%) per cent of the administration performance deposit is to be refunded if construction is fully completed within two (2) years of the date of issuance of the building permit.
  
  - (c) Fifty (50%) per cent of the administration performance deposit is to be refunded if construction is fully completed within three (3) years of the date of the issuance of the building permit.



- (d) Twenty five (25%) per cent of the administration performance deposit is to be refunded if construction is fully completed within four (4) years of the date of the issuance of the building permit.
  - (e) No refund of the administration performance deposit will be awarded if construction is not fully completed within four (4) years. This will not relieve the permit holder and/or the contractor of obligations under any provisions of any By-Law, the Building Code Act or regulations made thereunder.
3. The refund of the whole or part of the administration performance deposit shall not be deemed a waiver of any provisions of any By-Law or requirements of the Building Code Act or regulations made thereunder. Also, the refund should not be construed as a certification or guarantee that the building for which a permit was issued meets all the requirements of the Building Code Act or regulations made thereunder.
  4. Any project subject to a site plan agreement where securities are imposed, a deposit shall not be required.
  5. In the event that the permit fee is less than the deposit, at the discretion of the building department, the deposit fee can be rounded up to the nearest one hundred dollar.

**CONDITIONAL PERMITS – BOND:**

6. The bond fee for conditional permits will be calculated according to the use and size of the building as determined by Schedule “F” of this by-law and is payable at the time of the application.
7. A conditional permit will require the owner(s) or authorized agent to agree with all of the conditions imposed by the Township. A bond will be required as per the use and building size. In the event that the owner (s), authorized agent, contractor or any person involved in the project does not comply with a term in the agreement, the bond will be automatically forfeited to the Township.
8. Where a conditional permit is issued and a term is not complied with, the Chief Building Official may revoke the permit as authorized in 8.(10) of the Ontario Building Code Act,.
9. A conditional permit bond fee does not relieve the requirements of submitting an administration performance deposit when the permit is obtained.
10. In the event that all terms have been complied with and a full permit is obtained, the bond fee will be reimbursed in full.

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**FEES AND CHARGES BY-LAW NO. 29 - 2017**  
**SCHEDULE "G"**

DESCRIPTION	2017	2018
<b>1) WATERWORKS MONTHLY RATE STRUCTURE</b>		
<b>WATER RATE FOR ALEXANDRIA</b>		
Residential	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
Commercial	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
Large Users	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
<b>WATER RATES FOR GLEN ROBERTSON</b>		
Residential	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
Commercial	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
Large Users	<b>First 15m<sup>3</sup> - \$58.95</b>	<b>First 15m<sup>3</sup> - \$60.13</b>
	Balance \$1.94/m <sup>3</sup>	Balance \$1.94/m <sup>3</sup>
<b>SANITARY SEWER RATES FOR ALEXANDRIA</b>		
Residential	<b>First 15m<sup>3</sup> - \$32.16</b>	<b>First 15m<sup>3</sup> - \$32.80</b>
	Balance 1.10/m <sup>3</sup>	Balance 1.10/m <sup>3</sup>
Commercial	<b>First 15m<sup>3</sup> - \$32.16</b>	<b>First 15m<sup>3</sup> - \$32.80</b>
	Balance 1.10/m <sup>3</sup>	Balance 1.10/m <sup>3</sup>
Large Users	<b>First 15m<sup>3</sup> - \$32.16</b>	<b>First 15m<sup>3</sup> - \$32.80</b>
	Balance 1.10/m <sup>3</sup>	Balance 1.10/m <sup>3</sup>
<b>SANITARY SEWER RATES FOR MAXVILLE</b>		
Residential	<b>\$32.16 Flat Rate</b>	<b>\$32.80 Flat Rate</b>
Commercial	<b>\$32.16 Flat Rate</b>	<b>\$32.80 Flat Rate</b>
Large Users	<b>\$32.16 Flat Rate</b>	<b>\$32.80 Flat Rate</b>
<b>2) WATERWORKS FEES ASSOCIATED WITH BILLING</b>		
Re-connection fee due to non payment	during regular hours \$60.00	during regular hours \$60.00
	after regular hours \$150.00	after regular hours \$150.00
Re-connection fee due to plumbing	no charge	no charge
	after regular hours \$150.00	after regular hours \$150.00
deposit water/sewer for tenants Alex.	\$250.00	\$250.00
deposit water for tenants Glen Robertson	\$150.00	\$150.00
deposit sewer for tenants Maxville	\$100.00	\$100.00
Commercial water 1 restroom		
deposit	\$200.00	\$200.00
Commercial more water use	\$250.00	\$250.00
Large Commercial/Institutional water use	\$500.00	\$500.00
Water works staff charge out rate	\$29.00/hr + 22%	\$29.00/hr + 22%
Foreman charge out rate	\$30.00/hr + 22%	\$30.00/hr + 22%
Public Works Manager charge out rate	\$45.00/hr + 22%	\$45.00/hr + 22%
Water works Manager charge out rate	\$35.00/hr + 22%	\$35.00/hr + 22%



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**  
**FEES AND CHARGES BY-LAW NO. 29 - 2017**  
**SCHEDULE "G"**

DESCRIPTION	2017	2018
<b>3) SERVICE CONNECTION FEES / Residential - Commercial</b>		
¾" Water serv. connection + meter connection	\$2500.00*	\$2500.00*
1" Water serv. connection + meter connection	\$3000.00*	\$3000.00*
1½" Water serv. connection + meter connection	\$3250.00*	\$3250.00*
2" Water serv. connection + meter connection	\$3500.00*	\$3500.00*
3" Water serv. connection + meter connection	\$4000.00*	\$4000.00*
4" Water serv. connection + meter connection	\$5000.00*	\$5000.00*
6" Water serv. connection + meter connection	\$6000.00*	\$6000.00*
each add residential household equivalent	\$1000.00*	\$1000.00*
*meter connection = meter, back flow preventor, all connection material, black box and wire		
<b>3) SANITARY SERVICE CONNECTION FEES</b>		
100 mm connection (1 Household equivalent)	\$2,500.00	\$2,500.00
200 mm connection (1 Household equivalent)	\$3,500.00	\$3,500.00
each add residential Unit (household equivalent)	\$1,000.00	\$1,000.00
<b>4) WATER RATES FOR TANKERS</b>		
service charge for fill ups 1-5m;	\$3.04/m <sup>3</sup> + \$10.00 filling time	\$3.04/m <sup>3</sup> + \$10.00 filling time
6m +	\$3.04/m <sup>3</sup> + \$40.00 filling time	\$3.04/m <sup>3</sup> + \$40.00 filling time
After regular hours	\$3.04/m <sup>3</sup> + \$120.00 filling time	\$3.04/m <sup>3</sup> + \$120.00 filling time

**Section 7**

**COMMUNITY SERVICES**

**DEPARTMENT**

**Anne Leduc**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That the Council of the Township of North Glengarry receives the Staff Report re. Community Improvement Plan – Designation of the Community Improvement Project Areas; and

That By-law No. 33-2017 be read a first, second and third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017; and

That By-law 65-2015 is rescinded.

**Carried**

**Defeated**

**Deferred**

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\_\_\_\_\_

\_\_\_\_\_

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**MAYOR / DEPUTY MAYOR**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

**YEA**

**NEA**

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**Section 7 Item a**

**TOWNSHIP OF NORTH GLENGARRY****STAFF REPORT**

**Date:** August 8, 2017  
**To:** Council  
**From:** Anne Leduc, Director of Community Services

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**Approved: Daniel Gagnon, CAO/Clerk**

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**Re: Community Improvement Plan – Designation of the Community Improvement Project Areas through By-Law 33-2017**

**BACKGROUND:**

On December 14, 2015, as required by the Planning Act, R.S.O. 1990, Council adopted By-Law 65-2015, designating the Community Improvement Project Areas of North Glengarry.

On January 13, 2016, pursuant to Section 28 of the *Planning Act* a Notice of a Public Meeting was published in The Glengarry News informing the population of two public meetings to present the details of the North Glengarry Community Improvement Plan. In addition, a copy of the draft Community Improvement Plan (CIP) was sent to the Ministry of Municipal Affairs and Housing for review.

On February 3 and 4, 2016, in Alexandria and Maxville respectively, public meetings were held to present the final draft of the CIP, which resulted following close to a year of research, consultations and preparation by the CIP Working Group.

The CIP was approved by Council on February 8, 2016 and following the 20-day appeals process to the Ontario Municipal Board, came into force on March 1, 2016.

The Township of North Glengarry, through the Community Improvement Plan Approvals Committee (CIPAC), reviews the programs and activities relating to the Community Improvement Plan to determine its effectiveness and relevance. As such the CIP may be refined to better meet the goals and objectives outlined.



As of Year three, coming into effect January 1, 2018, the CIP extends into the rural hamlets.

The proposed amendments to the designated Community Improvement Plan Project Areas result from modifications recommended by the CIPAC to the Section 4.2 of the CIP, formerly titled Phase Two: Commercial Zones in Rural Hamlets (Year 3). These amendments include the removal of references to “Commercial Zones” to allow for all properties in the designated Community Improvement Project Areas (Apple Hill, Dalkeith, Dominionville, Dunvegan, Glen Robertson, Glen Sandfield, Greenfield and Lochiel) to be eligible to apply for CIP funding.

Schedule B – Commercial Zones in Rural Hamlets has been replaced by:

- Schedule B-1 – Rural Hamlet Area – Apple Hill
- Schedule B-2 – Rural Hamlet Area – Dalkeith
- Schedule B-3 – Rural Hamlet Area – Dominionville
- Schedule B-4 – Rural Hamlet Area – Dunvegan
- Schedule B-5 – Rural Hamlet Area – Glen Robertson
- Schedule B-6 – Rural Hamlet Area – Glen Sandfield
- Schedule B-7 – Rural Hamlet Area – Greenfield
- Schedule B-8 – Rural Hamlet Area – Lochiel

These schedules contain the zones, as identified by the CIPAC, to be designated as community improvement project areas for the hamlets.

At the moment, there are no changes foreseen for Phase Three of the Community Improvement Plan which addresses Commercial Fringe Areas, Industrial Zones, and Identified Buildings of Significant Heritage Interest which. Phase Three comes into effect on January 1, 2019 (Years 4 and 5).

The adoption by Council of By-law 33-2017 – A By-law to Designate Community Improvement Project Areas within the Corporation of the Township of North Glengarry as required by the *Planning Act*, will allow the Township to place a notice of public meetings for September to obtain public input on the proposed amendments to the CIP. Following those public meetings, information will be compiled and the revised version of the CIP will be brought to Council for approval. A 20-day appeals process to the Ontario Municipal Board will follow and the plan is to have the revised CIP in place prior to its expansion into the eight designated hamlets on January 1, 2018.

## **FINANCIAL IMPACT**

Continuation of the Township of North Glengarry’s 5-year Community Improvement Plan for which funds are approved by Council on a yearly basis.

### **SUPPORTING DOCUMENTATION**

- By-law 33-2017 A By-law to Designate Community Improvement Project Areas within the Corporation of the Township of North Glengarry

### **RECOMMENDATION:**

THAT the Council of the Township of North Glengarry receives the Staff Report Community Improvement Plan – Designation of the Community Improvement Project Areas through By-Law 33-2017 and that said by-law be adopted.



**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**BY-LAW No. 33-2017**

**A By-law to Designate Community Improvement Project Areas  
within the Corporation of the Township of North Glengarry.**

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**WHEREAS** the Council of the Corporation of the Township of North Glengarry has an Official Plan that contains provisions relating to community improvement;

**AND WHEREAS** the lands hereinafter described are part of that area covered by the Official Plan of the Township of North Glengarry;

**AND WHEREAS** Section 28 (2) the *Planning Act*, R.S.O. 1990, Chapter P. 13, as amended, states that where there is an Official Plan in effect in a local municipality that contains provisions relating to community improvement in the municipality, the council of the municipality may, by By-law, designate the whole or any part of an area covered by such an official plan as a community improvement project area for the purpose of preparing a Community Improvement Plan;

**AND WHEREAS** Section 28(1) of the *Planning Act* defines a ‘community improvement project area’ as a “municipality or an area within a municipality, the community improvement of which in the opinion of the council is desirable because of age, dilapidation, overcrowding, faulty arrangement, unsuitability of buildings or for any other environmental, social or community economic development reason”;

**AND WHEREAS** the Council of the Township of North Glengarry deems it expedient and in the interest of the municipality to designate the lands hereinafter described as the Township of North Glengarry Community Improvement Project Areas;

**AND WHEREAS** the Municipality did adopt By-law No. 65-2015 on December 14<sup>th</sup>, 2015;

**AND WHEREAS** the Municipality wishes to amend By-law No. 65-2015 as it pertains to the designation of lands;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY HEREBY ENACTS AS FOLLOWS:**

1. Pursuant to Section 28 (2) of the *Planning Act*, R.S.O. 1990, as amended, the following lands are hereby designated as Community Improvement Project Areas and that these areas of land and premises situated, being in the Township of North Glengarry and being composed of those areas of land which are shown on Schedules “A-1, A-2, B-1, B-2, B-3, B-4, B-5, B-6, B-7, B-8 and C” attached and referred to hereto as the Township of North Glengarry Community Improvement Project Areas, be more particularly describe as follows:
  - A. That the Community Improvement Project Areas, as illustrated by “Schedule A-1” and “Schedule A-2”, are hereby designated as the Urban Village Areas; and,
  - B. That the Community Improvement Project Areas, as illustrated by “Schedule B-1”, “Schedule B-2”, “Schedule B-3”, “Schedule B-4”, “Schedule B-5”, “Schedule B-6”, “Schedule B-7”, and “Schedule B-8”, are hereby designated as the Rural Hamlets Areas; and,

C. That the Community Improvement Project Area, as illustrated by “Schedule C” is hereby designated as the Commercial Fringe Areas, Industrial Zones, and Identified Buildings of Significant Heritage Interest.

2. That this By-law shall come into full force and take effect on the final passage thereof.

**READ** a first, second, third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017.

\_\_\_\_\_  
**CAO/Clerk / Deputy Clerk**

\_\_\_\_\_  
**Mayor / Deputy Mayor**

I hereby certify this to be a true copy of By-law No. 33-2017, and that such by-law is in full force and effect.

\_\_\_\_\_  
**Date Certified**

\_\_\_\_\_  
**CAO/Clerk / Deputy Clerk**



Schedule "A-1" to By-Law 33-2017

"URBAN VILLAGE AREAS"

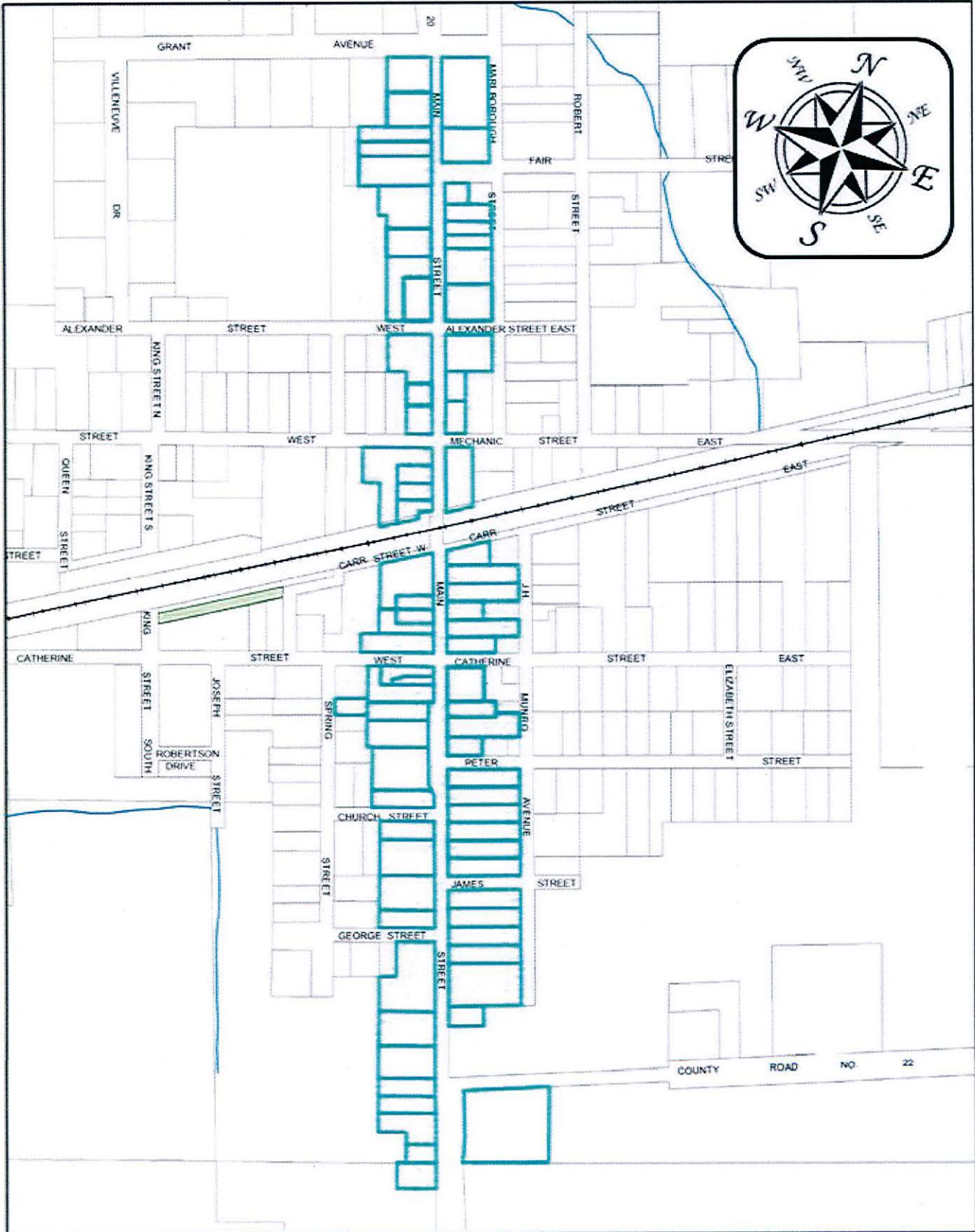
ALEXANDRIA CIP



Schedule "A-2" to By-Law 33-2017

"URBAN VILLAGE AREAS"

MAXVILLE CIP

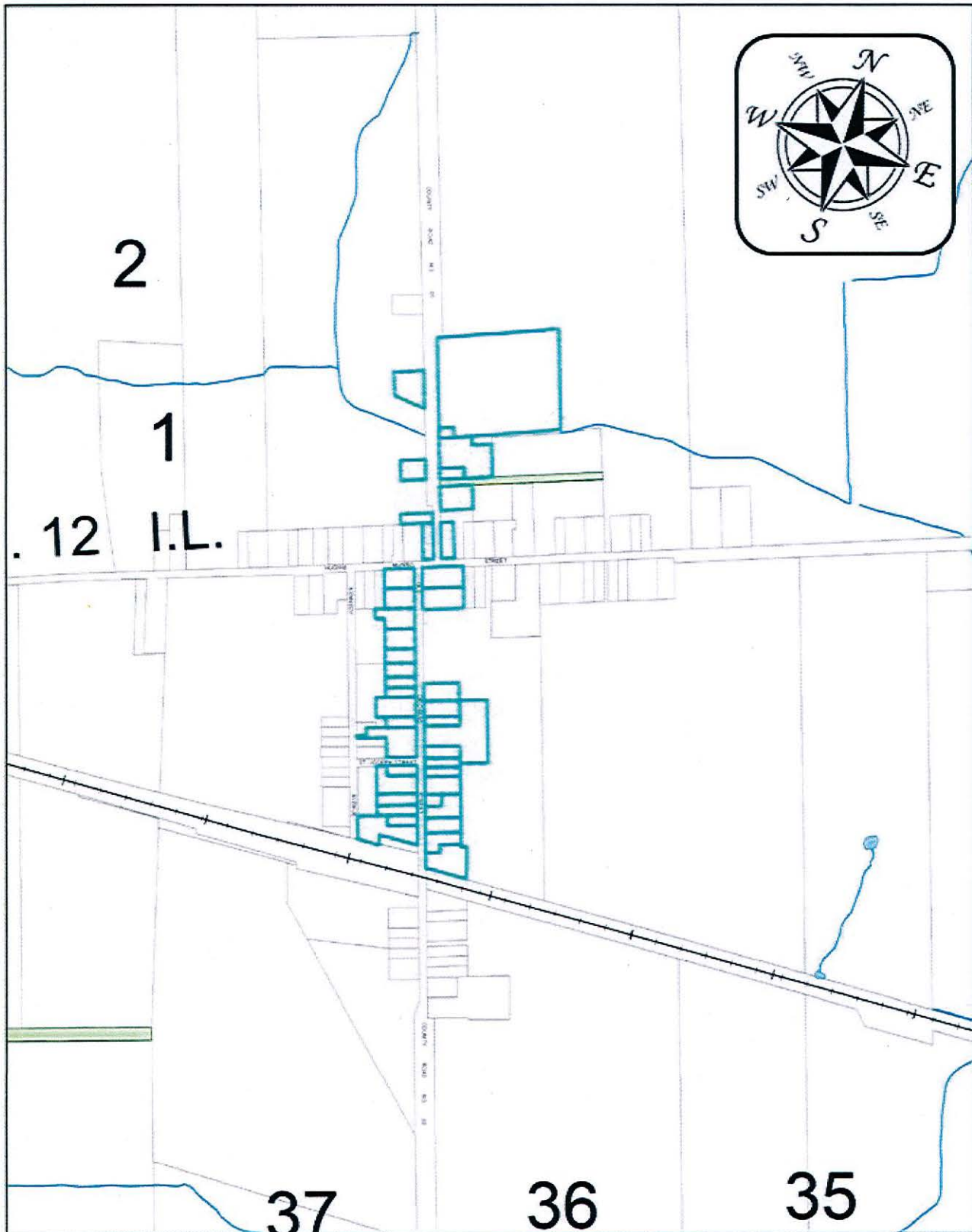




Schedule "B-1" to By-Law 33-2017

"RURAL HAMLETS AREAS"

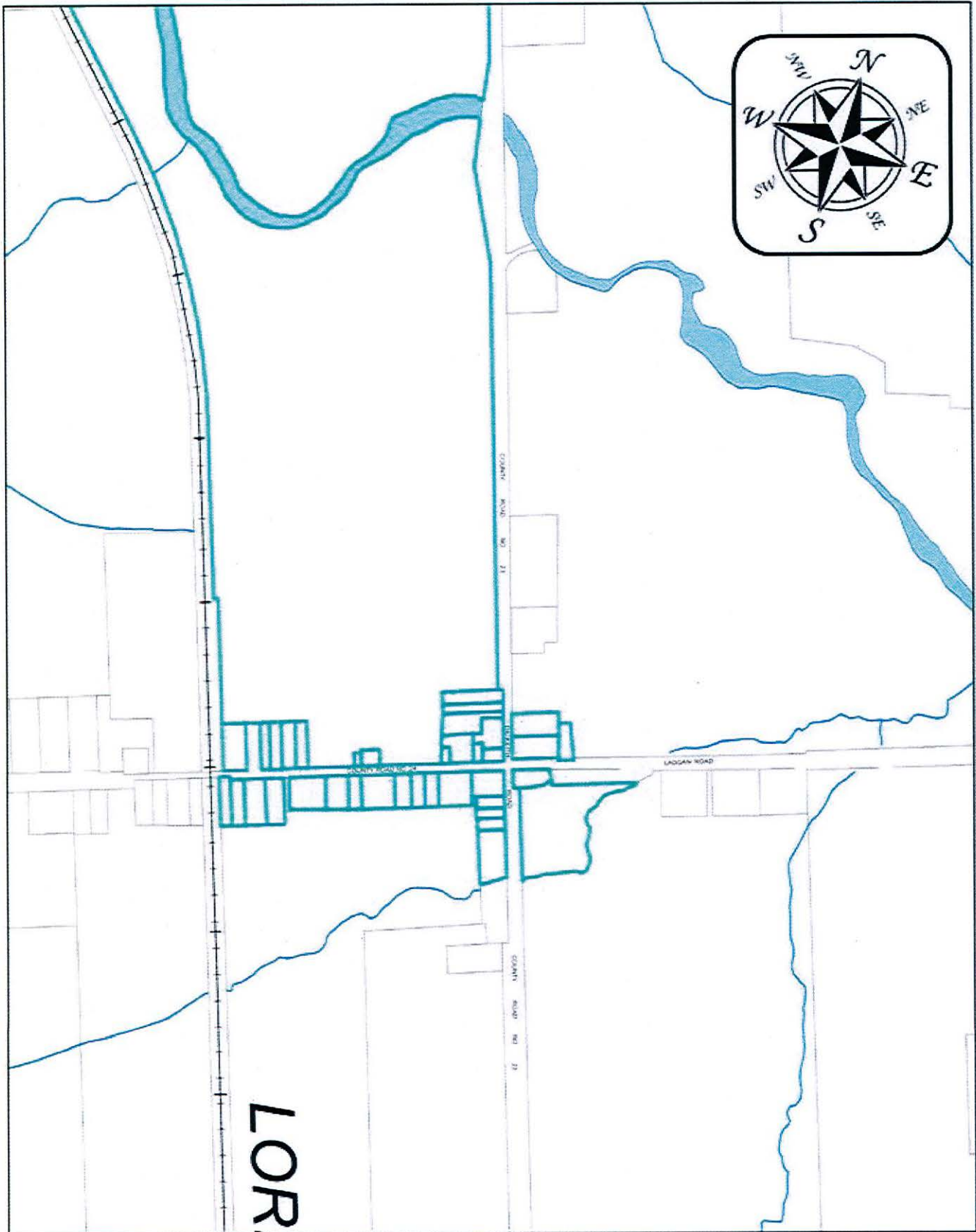
APPLE HILL CIP



Schedule "B-2" to By-Law 33-2017

"RURAL HAMLETS AREAS"

DALKEITH CIP

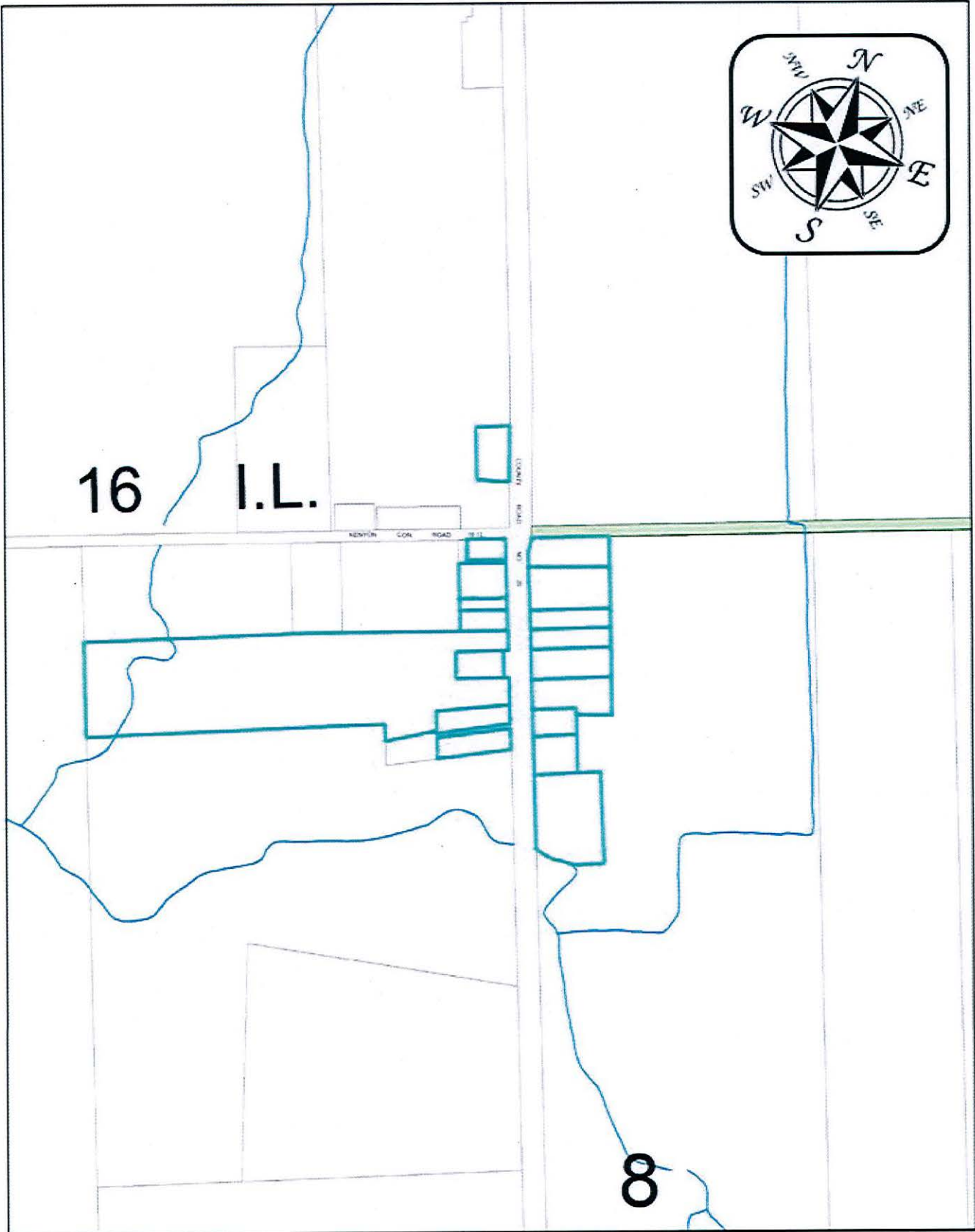




Schedule "B-3" to By-Law 33-2017

"RURAL HAMLETS AREAS"

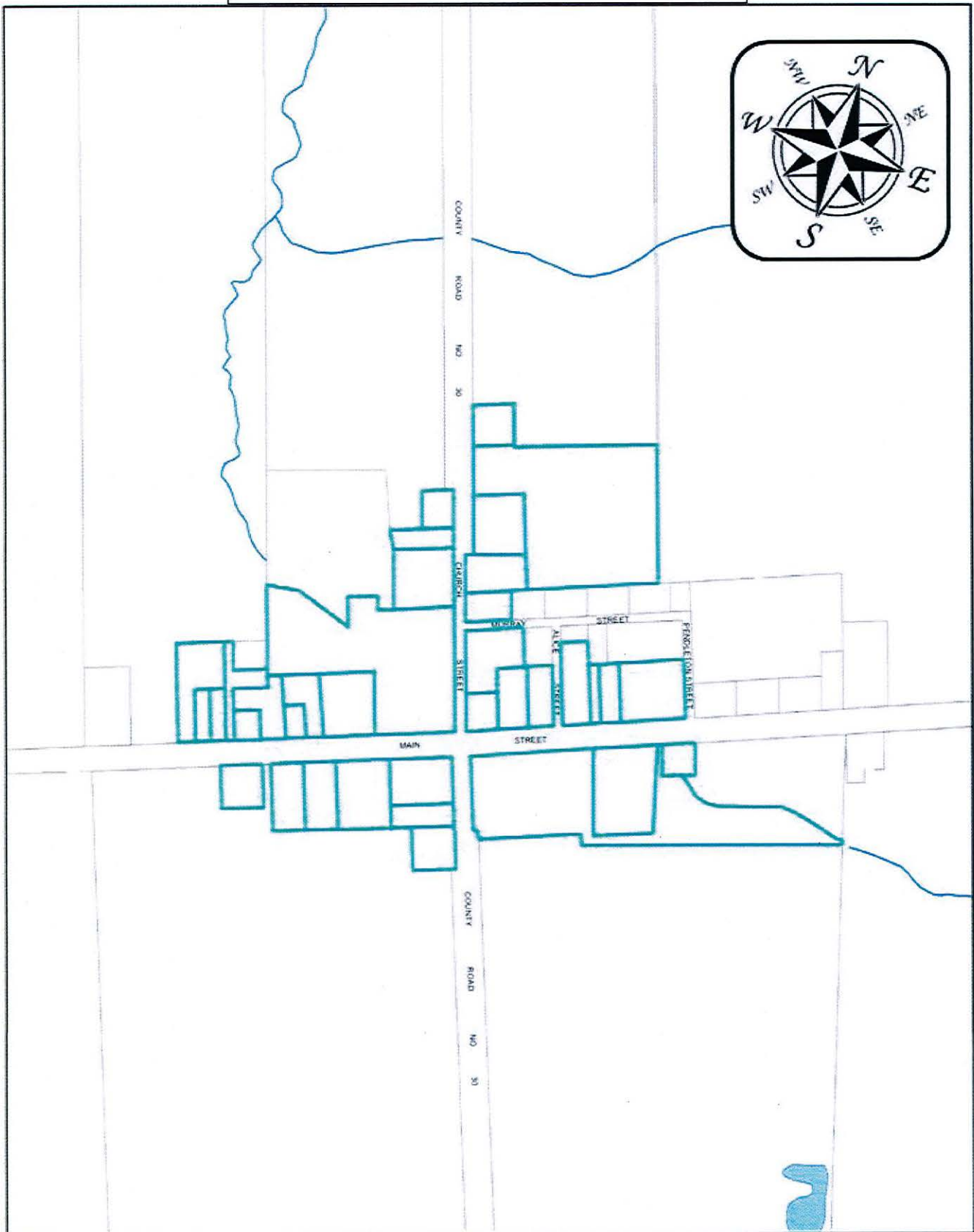
**DOMINIONVILLE CIP**



Schedule "B-4" to By-Law 33-2017

"RURAL HAMLETS AREAS"

DUNVEGAN CIP



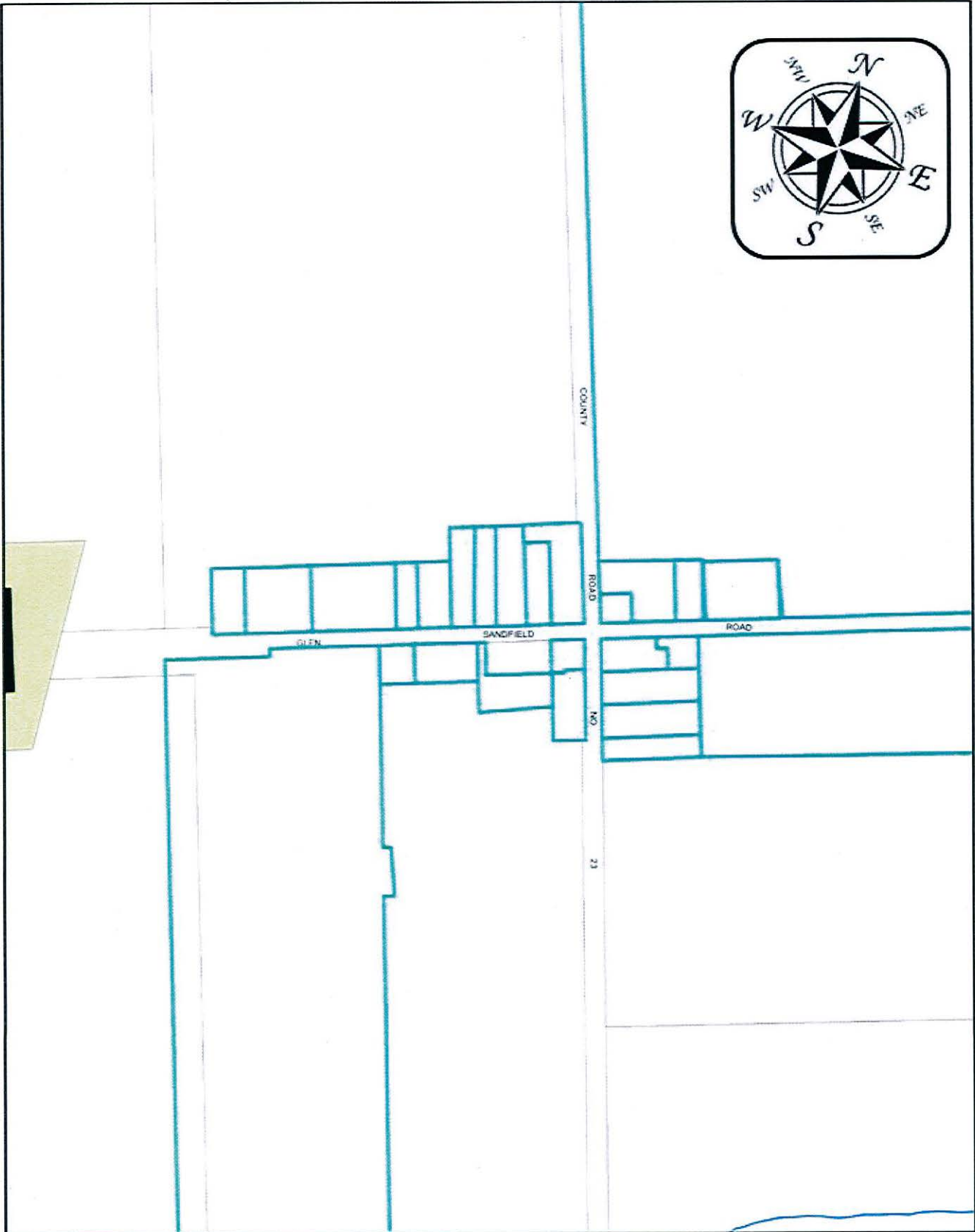




Schedule "B-6" to By-Law 33-2017

"RURAL HAMLETS AREAS"

**GLEN SANDFIELD CIP**



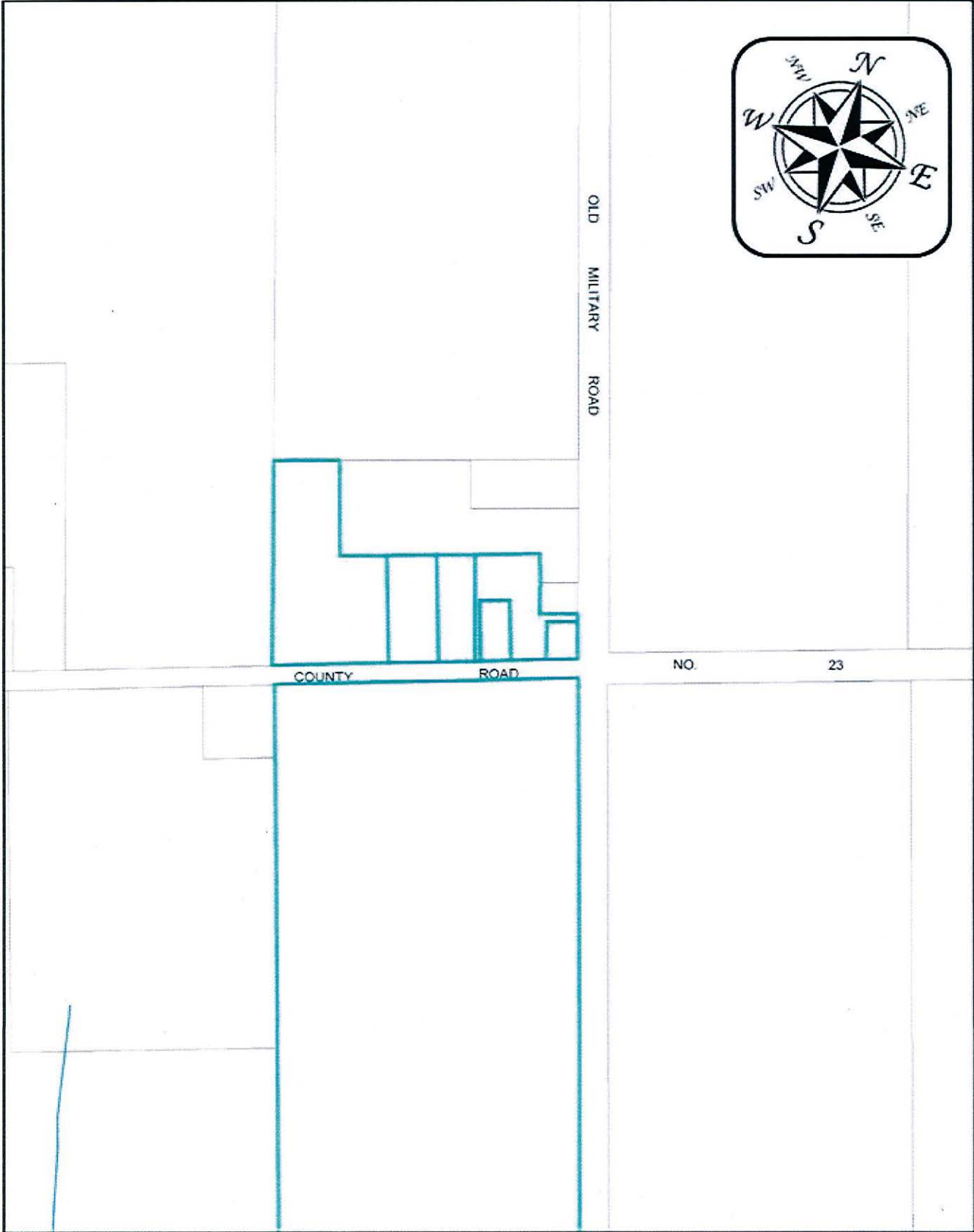




Schedule "B-8" to By-Law 33-2017

"RURAL HAMLETS AREAS"

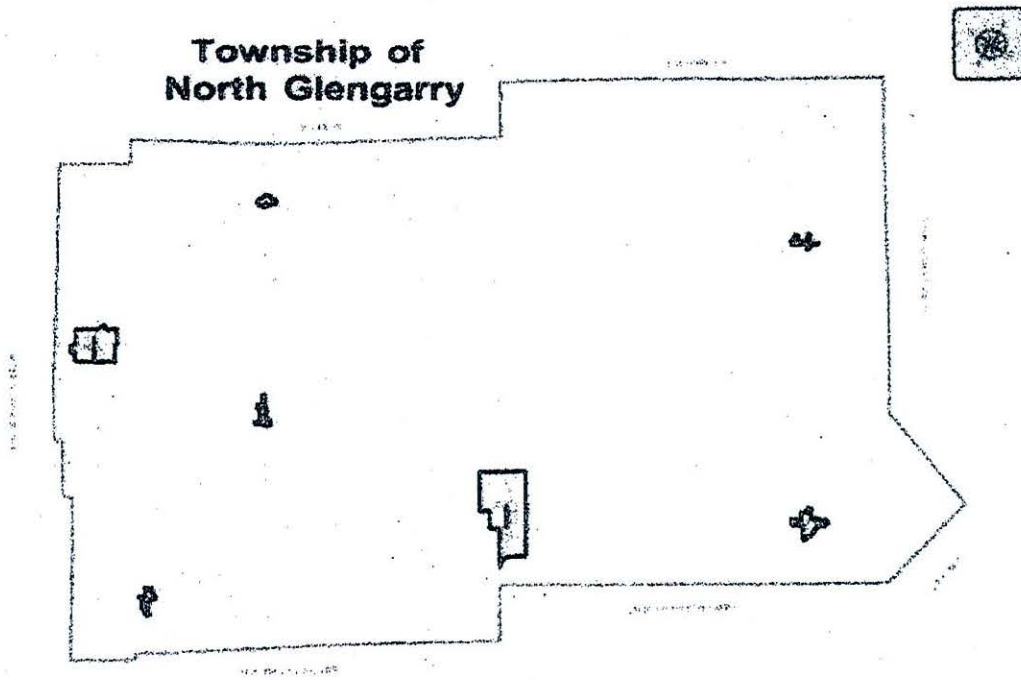
LOCHIEL CIP





Schedule "C" to By-Law 33-2017

COMMERCIAL FRINGE AREAS, INDUSTRIAL ZONES AND  
IDENTIFIED BUILDINGS OF SIGNIFICANT HERITAGE INTEREST



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That Council approves a Financial Incentive Program A (Planning & Design Grant) of 50% up to a maximum of \$1,500 payable in two equal installments; Program B (Building and Infill Grant) representing a matching grant of 50% up to a maximum of \$7,500 to conduct work on the South and East facades; Program E (Building Permit Fee Infill Grant) equal to 100% of the eligible building permit fees of a maximum of \$750, with the possibility of a Planning Fee Grant of \$500 pending Council approval of a future CIP amendment; Program F (Tax Increment Grant Program), and Program G (CIP Municipal Loan Program) up to a maximum of \$10,000, as submitted by Tanya Rozon for the property situated at 1 Mechanic St W, Maxville.

This client is also eligible for the civic address pilot program and will be provided with a free civic address plaque provided by the municipality and designed as per conditions set by CIPAC.

**Carried**

**Defeated**

**Deferred**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**MAYOR / DEPUTY MAYOR**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

**YEA**

**NEA**

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**Section 7 Item b**



7(b)

## TOWNSHIP OF NORTH GLENGARRY

### Staff Report

**Date:** August 8, 2017  
**To:** Council  
**From:** Tara Kirkpatrick – Economic Development and Communications Officer on behalf of the Community Improvement Plan Approvals Committee (CIPAC)

*Anne Leduc*

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Approved:

Anne Leduc, Director of Recreation & Community Services

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Approved:

Daniel Gagnon, CAO/Clerk

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### Re: Community Improvement Plan Application Request

#### Background:

The North Glengarry Community Improvement Plan was adopted by By-Law 05-2016 on February 8, 2016, and came into force on March 1, 2016. The budget for the 2017 financial incentives program will be adopted with the municipal budget. The allotment for the interest-free municipal loan is derived from the reserves.

**CIP Application:** 1 Mechanic Street West, Maxville (The Kilted Canuck)

**Owner:** Steven MacMillan

**Projected cost of improvements:** \$21,602.04

**Grant request:** \$7,800 + Building Permit Fee Grant

**Interest-Free Loan:** \$5,000 - \$10,000

The Kilted Canuck is a well-known landmark located at the corner of Mechanic Street West and Main Street North, in Maxville. Between 1921 and 1971 it served as “George’s”, a corner store which specialized in candies, tobacco and ice cream.

The building currently serves as a local pub. It’s owner, Steven MacMillan would like to undertake exterior renovations to rehabilitate the façade. Both a grant and an interest-free municipal loan under the Community Improvement Plan (CIP), have been requested. The Community Improvement Plan Approvals Committee (CIPAC) met on July 31, 2017, to review the application.

**CIPAC recommends to Council the approval of the below-listed elements of the project:**

That the Community Improvement Plan Approvals Committee (CIPAC) approves a Financial Incentive Program request as submitted by Tanya Rozon for the property situated at 1 Mechanic Street West, in Maxville.

This includes a **Program A (Planning and Design Grant)** of 50% up to a maximum of \$1,500 payable in two equal installments; A **Program B (Building and Infill Grant)** representing a matching grant of 50% up to a maximum of \$7,500 to conduct work on the South and East facades; **Program E (Building Permit and Infill Grant)** equal to 100% of the eligible building permit fees of a maximum of \$750, with the possibility of a Planning Fee Grant of \$500 pending Council approval of a future CIP amendment; **Program F (Tax Increment Grant Program)**; and to a **Program G (Municipal Loan Program)** up to a maximum of \$10,000, as submitted by Tanya Rozon for the property situated at 1 Mechanic Street West, in Maxville.

This client is also eligible for the civic address pilot program and will be provided with a free civic address plaque provided by the municipality and designed as per conditions set by CIPAC.

**The following considerations accompany the favourable recommendation:**

- (1) That the property owner consider adding trim around the commercial door on the South side of the building. It was noted that this was not included in the contractor’s estimates.*
- (2) That the property owner consider increasing the dimensions of the two windows on the South side of the building to their original size, as featured in the historic photograph of the building, when it served as “George’s”. The CIPAC committee supports restoration of original heritage features which in this case would add to the visual appeal of the building.*



**1 Mechanic Street West, Maxville, Estimated Total Costs**

<p><b>Planning and Design Grant (Program A)</b>  <i>One-time grant of 50% up to a maximum of \$1,500 payable in two equal installments.</i></p>	<p>\$600  <i>Divided by 50%                  = \$300 (Paid in two equal installments)</i></p>
<p><b>Building Improvement &amp; Infill Grant (Program B)</b>  <i>A matching grant of up to 50% up to \$7,500 for two facades</i></p>	<p>\$21,602.04 including HST (Remove &amp; replace siding on East &amp; South walls. Replace two windows, one commercial door and one patio door).                  Divided by 50%                  = \$10,601.52                  Estimated grant: A matching grant of 50% up to a maximum of <b>\$7,500.</b></p>
<p><b>Building Permit &amp; Planning Fee Program (Program E)</b>  <i>A grant equal to 100% of the eligible building fee up to a maximum of \$750.</i></p>	<p>Eligible</p>
<p><b>Tax Increment Grant Program (Program F)</b></p>	<p>Eligible</p>
<p><b>Municipal Loan Program (Program G)</b></p>	<p>Eligible for \$5,000 to \$10,000</p>
<p><b>Program C: Civic Address Pilot Program</b></p>	<p>No cost applicable. Request to join pilot program to receive a free civic address in a design approved by CIPAC.</p>

Total Project Costs: \$21,602.04

Total Eligible Grant:

- Program A: **\$300**
- Program B: **\$7,500**
- Program C: Civic Sign Pilot Program
- Program E: Missing Permit Fee
- Total Eligible Loan: **\$10,000**









Colour sample for 1 Mechanic Street West, Maxville

- Primary colour in Muskoka green, with sage moss trim

7/19/2017

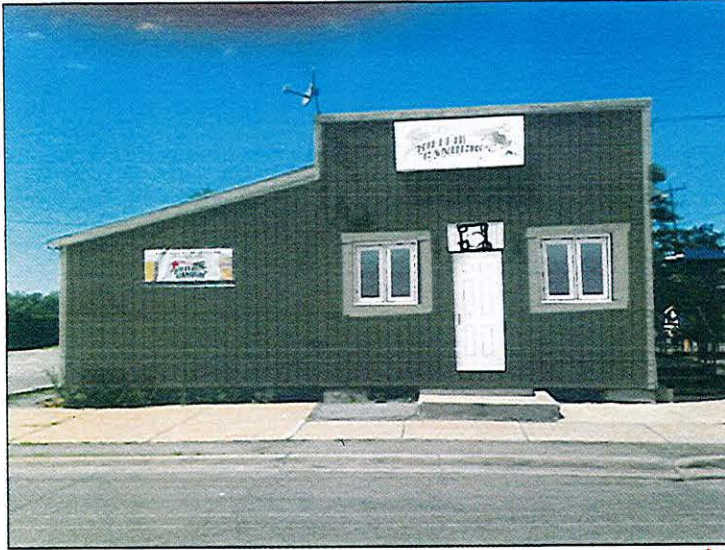
Mitten enVISION it™

#1 choice



Designed on July 19, 2017 at mitten.renoworks.com

After



Before



powered by **renoworks**

Products Used



MITTEN

Siding 1

Brand: Mitten  
Type: Siding  
Look: Sentry Board & Batten  
Color: Muskoka Green



MITTEN

Trim 3

Brand: Mitten  
Type: Trim  
Look: Trim  
Color: Spring Moss

MITTEN

Trim 4

Brand: Mitten  
Type: Trim  
Look: Trim  
Color: Bone



MITTEN

Trim 17

Brand: Mitten  
Type: Trim  
Look: Trim  
Color: Muskoka Green



MITTEN

Trim 19

Brand: Mitten  
Type: Trim  
Look: Trim  
Color: Spring Moss

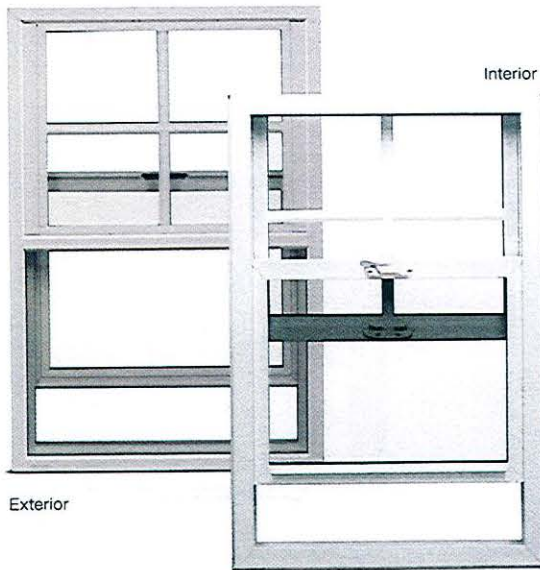


MITTEN

Trim 2

Brand: Mitten  
Type: Trim  
Look: Trim  
Color: Spring Moss

## Vinyl Window Styles



*Double Hung.*

### ■ Single-Hung

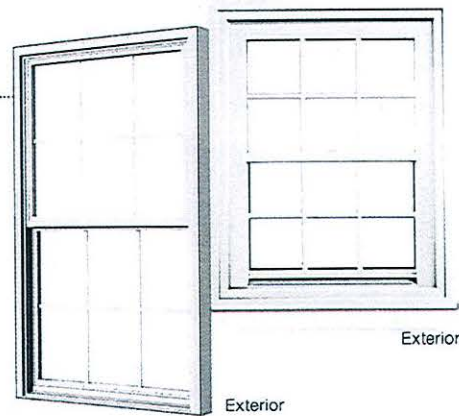
Single-hung windows feature a bottom sash that lifts vertically towards a fixed top sash. These windows are a popular choice because they offer an easy-to-coordinate, classic style and provide reasonable ventilation.

### ■ Single-Hung – Tilt In

Tilt-in single-hung windows feature a bottom sash that tilts in for easy cleaning.

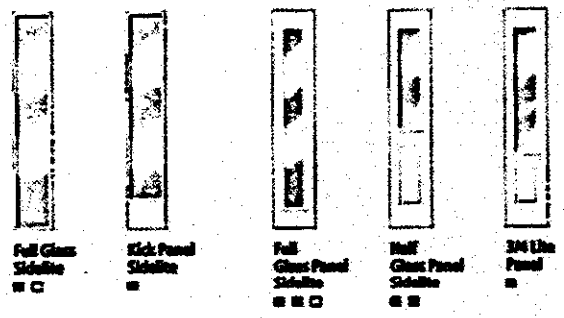
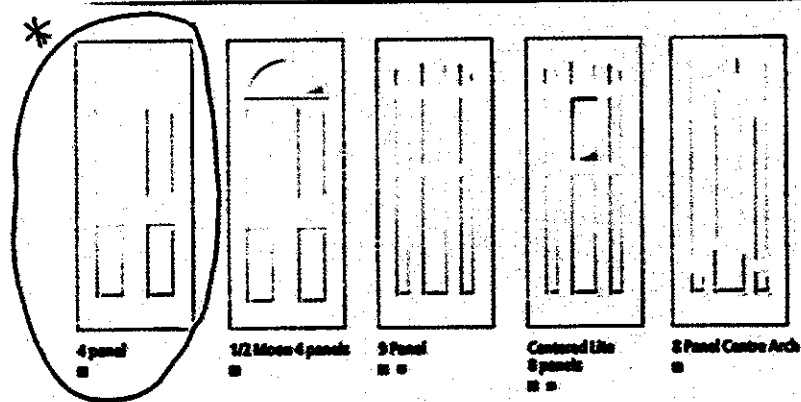
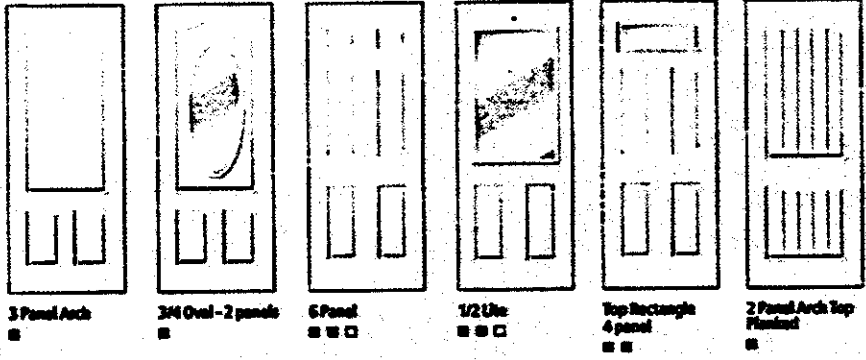
### ■ Double-Hung

Double-hung windows feature an upper and lower sash that slide vertically past each other in a single frame. Both sashes tilt in for convenient cleaning. Double-hung windows provide a traditional look to any home and increased ventilation.





Commercial door selection

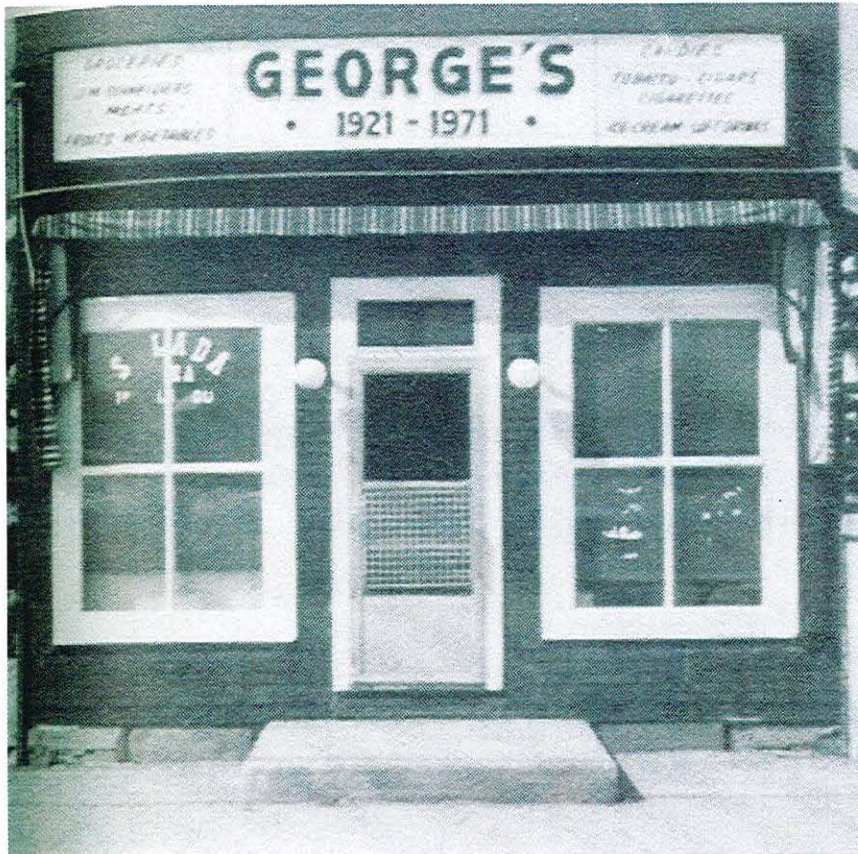


Steel Only

Steel + Fibreglass, Woodgrain + Smooth



Historic photo of the building



## Options and Discussion

1. That Council approves the application for Financial Incentive Programs Planning and Design Grant (Program A) in the amount of up to \$600, B (Building Improvement and Infill Grant) in the amount of up to \$7,500, D (Landscaping Grant), E (Building Permit Fee Grant) up to a maximum of \$750, with the possibility of a Planning Fee Grant of \$500.00 pending Council approval of a future CIP amendment, F (Tax Increment Grant) and to Program G (CIP Municipal Loan Program) up to a maximum of \$10,000, , as submitted by Steven MacMillan for the property located at 1 Mechanic Street West in Maxville, Ontario and instructs staff to prepare the requisite Letters of Agreement. **(Recommended)**
2. That Council refuses the CIP request. **(Not Recommended)**
3. Other

### **Recommendation:**

That Council approves Option 1 authorizing the grant application and the interest-free municipal loan application submitted for the property situated at 1 Mechanic Street West, Maxville.



7(c)

## TOWNSHIP OF NORTH GLENGARRY

### KEY INFORMATION REPORT

**Date:** August 8, 2017  
**To:** Council  
**From:** Tara Kirkpatrick – Economic Development and Communications Officer

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#### Re: Economic Development Activities

##### CIP & Other Funding Opportunities

- Fielded CIP information requests from numerous residents and business owners, including:
  - 43 Main Street South, Maxville (Residential property)
  - 32 Main Street North, Maxville (Residential property)
  - 1 Mechanic Street, Maxville (The Kilted Canuck)
  - 2 Carr Street East, Maxville (Ongoing CIP project)
  - 18 Main Street North, Maxville (Residential property)
  - 24 Main Street South, Alexandria (The Polished Tooth)
  - 33 Main Street North, Alexandria (Comfort Water Treatment)
  - 8 Main Street South, Alexandria (The Priest's Mill)
  - 7-7a Main Street South, Maxville (Residential property)
  - 44 Main Street North, Alexandria (Wine Maker's)
  - 11 Mill Square, Alexandria (FESTOOL)
- Provided CIP information to numerous other businesses in Maxville and Alexandria.
- During the month of July two CIP projects were fully completed and requests were made by these property owners to issue their grants. At the July 31, 2017 Community Improvement Plan Approvals Committee meeting (CIPAC), the committee reviewed the projects located at:
  - 8 Main Street South, Alexandria (The Priest's Mill)
  - 7-7a Main Street South, Maxville

The CIPAC committee agreed that these projects had been completed, as per the plans approved by council. The CIPAC committee also reviewed Program B of the CIP project being undertaken at 44 Main Street North, Alexandria (Wine Maker's) and found that Program B of this CIP project had also been completed. Motions were passed to issue payments for these three grant recipients.

## **Conferences & Networking Opportunities**

- July 1, 2017: Assisted the North Glengarry Fire Department with its Canada Day booth and handed out Canada Day flags and stickers on Main Street during the parade. Also took photos which were later shared on social media and with local news outlets.
- July 2, 2017: Helped to organize and attended the unveiling of the Mill Street Interpretive Panel.
- July 28, 2017: Participated in the Input-Output Training hosted by the Ontario Ministry of Agriculture, Food and Rural Affairs.

## **Communications**

- Responded to a request for information on flags seen along Bishop Street. Was able to determine that the flags represented upcoming construction work to replace curbs and sidewalks.
- Prepared the monthly ad "What's New in North Glengarry," which appeared in the Glengarry News.
- Created a Facebook page for the "Friends of the Grotto" and assisted with their marketing and social media campaign needs.
- Helped prepare a trade-show package for the K-9 Fest in Maxville.

## **Varia**

- Social media updates (job postings, event postings, etc.). Saw continued growth to the audience on the North Glengarry Facebook Page.
- Became an administrator on the North Glengarry Calendar of Events.

## **Business Retention and Expansion**

- Assisted the Operations Manager at one of the local manufacturing facilities with a request for statistics and general information relating to manufacturing salary rates for general labourers in North Glengarry. Contacted resources such as the Eastern Ontario Training Board and the United Counties of Stormont, Dundas and Glengarry to obtain statistics regarding this employment field. Helped this industry establish ties with local staffing agencies to assist with a labour shortage.
- Met with representatives from Larkin Inc. to discuss available industrial rental space in Alexandria.
- Met with two companies interested in relocating to North Glengarry. As a result of these meetings I reached out to numerous other local businesses to inquire about potential rental space.

## **COMMENTS**

This report is presented for information purposes only.



**Section 8**

**TREASURY DEPARTMENT**

**Johanna Levac**

**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That the “Investment Policy – Quarterly Report – April to June 2017” be accepted by Council for information purposes only.

**Carried**

**Defeated**

**Deferred**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Jacques Massie

\_\_\_\_\_

\_\_\_\_\_

**Councillor:** Brian Caddell

\_\_\_\_\_

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**Councillor:** Jeff Manley

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**Councillor:** Michel Depratto

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**Councillor:** Carma Williams

\_\_\_\_\_

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**Mayor:** Chris McDonell

\_\_\_\_\_

\_\_\_\_\_

**Section 8 Item a**



8(a)

TOWNSHIP OF NORTH GLENGARRY

STAFF REPORT

Date: August 8, 2017  
To: Mayor and Council Members  
From: Johanna Levac  
Johanna Levac (Annie) Treasurer

\_\_\_\_\_  
Daniel Gagnon  
CAO/Clerk

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Re: Investment Policy – Quarterly Report – April to June 2017

**Discussion:** On November 26<sup>th</sup>, 2007 an Investment Policy was authorized by council. The policy states that additional cash remain in the current account with the Royal Bank until such times as the rate of interest earned in an investment account is higher than what is earned on our operating account. We earn prime (2.700) less 1.700%. Please be advised of the following:

Month	Interest Rate	Amount Earned
April	1.000	884.36
May	1.000	914.64
June	1.000	1,438.41
		<b>3,237.41</b>

In view of the interest rate offered external investments were not made for this quarter.

**Recommendation:** That the “Investment Policy – Quarterly Report – April to June 2017” be accepted by council for information purposes only.



**Section 9**

**PLANNING/BUILDING  
BY-LAW  
ENFORCEMENT  
DEPARTMENT**

**Gerry Murphy**



**Section 10**

**FIRE DEPARTMENT**

**Patrick Gauthier**



**Section 11**

**PUBLIC WORKS**

**DEPARTMENT**

**Ryan Morton**



## **Section 12**

# **CORRESPONDENCE**

12(a)



## Recreation Advisory Committee Minutes

The meeting of the Recreation Committee of Tuesday June 13, 2017 was called to order at 4:02 pm at the Sandfield Centre.

**PRESENT:** **Chairman & Deputy Mayor** – Jamie MacDonald  
**Councillor** – Brian Caddell  
**Councillor** – Carma Williams  
**Member at Large** – Bob Linney  
**Director of Community Services** - Anne Leduc  
**Recreation** – Jerome Andre

**Recreation** – Jeremy Dubeau  
**Administrative Assistant** – Chloe Crack

**REGRETS:** **CAO/Clerk** – Daniel Gagnon  
**Member at large** – France Brunet

**GUESTS:** **Councillor** – Michel Depratto  
**Councillor** – Jeff Manley

### 1. CALL MEETING TO ORDER

Motion to call the meeting to order at 4:00 pm.

**Resolution No.:** 1      **Moved by:** Brian Caddell      **Seconded by:** Bob Linney  
**CARRIED**

### 2. ADDITIONS, DELETIONS OR AMENDMENT

None.

### 3. ADOPTION OF THE AGENDA

That the agenda of the Recreation Committee meeting of June 13, 2017 be accepted as circulated.

**Resolution No.:** 2      **Moved by:** Brian Caddell      **Seconded by:** Bob Linney  
**CARRIED**

### 4. DECLARATIONS OF CONFLICT OF INTEREST



No conflicts were noted.

## 5. ADOPTION OF PREVIOUS MINUTES

That the minutes from the Recreation Advisory Committee meeting on May 9, 2017 be accepted as presented.

**Resolution No.:** 3      **Moved by:** Brian Caddell      **Seconded by:** Bob Linney  
**CARRIED**

## 6. BUSINESS ARISING FROM THE MINUTES

None.

## 7. AGENDA ITEMS

### a) Budget Update - Dome

The budget review was performed by Chloe Crack, who indicated that the Dome is trending similar to last year. Landscaping has been done around the Dome and will be completed in the upcoming weeks.

### b) Budget Update – Island Park

The budget review was performed by Chloe Crack, who indicated that Island Park is trending similar to last year. Glengarry Excavation was here to resurface and expand the beach area making it look clean and crisp. Work was also done on the volleyball court and quarry stones were placed near the splash pad.

### c) Budget Update – Maxville & District Sports Complex

The budget review was performed by Chloe Crack, who indicated that the Maxville & District Sports Complex is trending similar to last year. The lobby has been repainted and an upgrade will be done in the community hall in the upcoming months.

### d) Budget Update – Glengarry Sports Palace

The budget review was performed by Chloe Crack, who indicated that the Glengarry Sports Palace is trending similar to last year. It was also mentioned that the Little Nashville Festival occurred over the past weekend which was a success. A report will be presented at the next meeting.

Be it resolved that the Budget Updates for the Dome, Island Park, Maxville & District Sports Complex and Glengarry Sports Palace be approved as circulated.

**Resolution No.:** 4      **Moved by:** Brian Caddell      **Seconded by:** Bob Linney  
**CARRIED**

**e) Action Item – MRAC Field Maintenance Fees**

The Director of Community Services and Member at Large Bob Linney sat down to come up with a new Field and Maintenance Fee for each recreation associations for work done by the municipalities regarding grass cutting and lining of the soccer pitches. The staff now keeps a log book so that the correct amount can be charged accordingly. The Director of Community Services proposes to reimburse as a credit the recreation associations that were affected by the 2016 Field and Maintenance Fees that were unclear.

Be it resolved that the Recreation Advisory Committee approve reimbursements to the Municipal Recreation Associations as per the schedule proposed.

**Resolution No.: 5      Moved by: Brian Caddell      Seconded by: Bob Linney**

**CARRIED**

**f) Action Item – Municipal Alcohol Procedures**

The Director of Community Services was contacted by the EOHU to update the Townships Municipal Alcohol Procedures which was last updated in 2012. The Townships policy scored an 88/100 for its 2017 review.

Be it resolved that the Recreation Advisory Committee receives the Staff Report for the Township of North Glengarry Municipal Alcohol Policy; and that the Recreation Advisory Committee recommends to Council of the Township of North Glengarry the adoption of the Municipal Alcohol Policy, subject to the approval by the Board of the Glengarry Sports Palace.

**Resolution No.: 6      Moved by: Brian Caddell      Seconded by: Bob Linney**

**CARRIED**

**g) Key Information Report – Recreation Activities Update**

The Director of Community Services presented the Key Information Report touching on the Glengarry Highlanders, the new hiring of the General Labourer and the new Registration Software. The Farmer's Market has moved locations to the Independent parking lot and the planning of Canada Day Activities are moving along well. The new pick-up truck was picked up on Monday and repairs were done on the Polaris. Various projects are being done in every facility, which are being managed and overseen by each Lead Hand and the Recreation Equipment Operator.

**h) Key Information Report – Glengarry Sports Palace**

The Director of Community Services presented the Key Information Report touching on the Food Handlers Training Protocol, the Glengarry Highlanders and Registration Software. Activities such as Little Nashville and Lobsterfest took place and went very well. Renovations will be done to



the Canteen in order to comply with EOHU requirements and work in the kitchen will be completed in the upcoming weeks. The north ball diamond was tilled at the start of the baseball season. Investments will be kept to a minimum as work is being planned for the Fall.

**8. PENDING BUSINESS**

None.

**9. CORRESPONDANCE**

None.

**10. CLOSED SESSION BUSINESS**

None.

**11. NEXT MEETING**

The next meeting will be held on July 18, 2017 at the Sandfield Centre at 4pm.

**12. ADJOURNMENT**

The meeting was adjourned at 5:1 pm

**Resolution No.: 7**

**Moved by:** Brian Caddell

**Seconded by:** Bob Linney

**CARRIED**

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Chairman of the Committee

---

Date

**GLENGARRY SPORTS PALACE BOARD OF DIRECTOR MEETING**

1261

**Tuesday June 13, 2017 – 7:00 pm**

**PRESENT:** Chairman - Appointee of SG – Charlie Sangster  
Vice Chairman - Councillor at Large - Jacques Massie  
Mayor of NG – Chris McDonell  
Mayor of SG - Ian McLeod  
Councillor of NG – Mike Depratto  
CAO/Clerk of NG – Daniel Gagnon  
Director of Community Services – Anne Leduc  
Community Services Assistant – Chloe Crack

**ABSENT:** CAO of SG – Bryan Brown  
Leadhand GSP – Richard Wylie

**GUESTS:** None

**1. CALL MEETING TO ORDER**

Motion to call the meeting to order at 7:00 pm.

**Resolution No.: 1      Moved by:** Jacques Massie      **Seconded by:** Ian McLeod

**CARRIED**

**2. ADDITIONS, DELETIONS OR AMENDMENTS**

None.

**3. APPROVAL OF THE AGENDA**

Be it resolved that the agenda be approved as circulated.

**Resolution No.: 2      Moved by:** Jacques Massie      **Seconded by:** Ian McLeod

**CARRIED**

**4. DISCLOSURE OF PECUNIARY INTEREST**

None were noted.

**5. ADOPTION OF PREVIOUS MINUTES**

Be it resolved that the minutes from May 9, 2017 be accepted as presented.

**Resolution No.: 3      Moved by:** Michel Depratto      **Seconded by:** Jacques Massie

**CARRIED**



## 6. BUSINESS ARISING FROM THE MINUTES

None.

## 7. AGENDA ITEMS

### a. Budget Update – Glengarry Sports Palace

The budget review was performed by Chloe Crack, who indicated that the Glengarry Sports Palace is trending similar to last year. It was also mentioned that the Little Nashville Festival occurred over the past weekend which was a success. A report will be presented at the next meeting. Ms. Crack will look into the Other Expense account and report the details at the next meeting.

### b. Statement of Transactions

The Statement of Transactions were presented.

**Res** Be it resolved that the Draft Budget and Statement of Transactions be approved as circulated.

**Resolution No.:** 4      **Moved by:** Michel Depratto      **Seconded by:** Jacques Massie

**CARRIED**

### c. Action Item – Municipal Alcohol Procedure

The Director of Community Services was contacted by the EOHU to update the Townships Municipal Alcohol Procedures, which was last updated in 2012. The Township's policy scored an 88/100 for its 2017 review.

Be it resolved that the Board of the Glengarry Sports Palace receives the Staff Report for the Township of North Glengarry Municipal Alcohol Policy; and that the Board of the Glengarry Sports Palace recommends to Council of the Township of North Glengarry the adoption of the Municipal Alcohol Policy.

**Resolution No.:** 5      **Moved by:** Michel Depratto      **Seconded by:** Jacques Massie

**CARRIED**

### d. Key Information Report – Glengarry Sports Palace

The Director of Community Services presented the Key Information Report touching on the Food Handlers Training Protocol, the Glengarry Highlanders and Registration Software. Activities such as Little Nashville and Lobsterfest took place and went very well. Renovations will be done to the Canteen in order to comply with EOHU requirements and work in the kitchen will be completed in the upcoming weeks. The north ball diamond was tilled at the start of the baseball season. Investments will be kept to a minimum as work is being planned for the Fall.

## 8. PENDING BUSINESS

None.

**9. CORRESPONDENCE**

None.

**10. CLOSED SESSION BUSINESS**

None.

**11. NEXT MEETING**

The next scheduled meeting will be at the call of the chair.

**12. ADJOURNMENT**

Be it resolved that the meeting be adjourned to the call of the Chair at 7:47 pm.

**Resolution No.:** 6      **Moved by:** Michel Depratto      **Seconded by:** Ian McLeod

**CARRIED**

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Chairman of the Board

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Date



12(c)



## **DRAFT Minutes of the CIP Approvals Committee (CIPAC) Meeting**

Tuesday, July 4, 2017 at 5:00 p.m.  
Township Office,  
90 Main Street South, Alexandria

A meeting of the Community Improvement Plan (CIP) Approvals Committee (CIPAC) was held on Tuesday, July 4, 2017, at 5:00 p.m. at the Township Office, 90 Main Street South, Alexandria.

### **PRESENT:**

Karen Davison Wood, Committee Chair  
Michael Madden, Alexandria & District Chamber of Commerce,  
Jeff Manley, Councillor  
Deirdre Hill, Maxville & District Chamber of Commerce  
Daniel Gagnon, Chief Administrative Officer  
Tara Kirkpatrick, Economic Development & Communications Officer

### **GUEST:**

Anne Leduc, Director of Community Services

### **REGRETS:**

Carma Williams, Councillor  
Nathalie-Anne Bussière, Arts, Culture & Heritage Committee  
Gerry Murphy, Chief Building Officer

### **1) CALL TO ORDER**

The meeting was called to order at 5:02 p.m. by Karen Davison Wood

### **2) MOTION TO ACCEPT THE AGENDA**

**Moved by: Jeff Manley**

**Seconded by: Deirdre Hill**

That the Agenda of the CIP Approvals Committee of July 4, 2017, be accepted with the following modifications:

**Carried.**

### **3) DECLARATIONS OF CONFLICT OF INTEREST**

There were no declarations of conflict of interest expressed by the members present.

### **4) A MOTION TO RATIFY THE MINUTES OF:**

**i) Monday, June 5, 2017**

**Moved by: Deirdre Hill**

**Seconded by: Jeff Manley**

**That the minutes of June 5, 2017, of the Community Improvement Plan Approvals Committee (CIPAC) meeting be accepted as presented.**

**Carried.**

**ii) Thursday, June 22, 2017**

**iii) That the minutes of June 22, 2017, of the Community Improvement Plan Approvals Committee (CIPAC) meeting be accepted as presented.**

**Moved by: Jeff Manley**

**Seconded by: Deirdre Hill**

**Carried.**

## **5) AGENDA ITEMS**

### **(a) Heritage Coordinators**

Committee Chair Karen Davison Wood provided an update on the progress of the two Heritage Coordinators, Danielle Myronyk and Andre Markus.

On June 27, 2017, Karen Davison Wood (CIPAC Chair), Tara Kirkpatrick (EDO) and Anne Leduc (Director of Recreation and Community Services) met with the two Heritage Coordinators for an update on the property inventory. As of that date, the two heritage coordinators had photographed and inventoried approximately 140 buildings in Dalkeith, Glen Sandfield and Glen Robertson.

Ms. Davison-Wood remarked that the two heritage coordinators had developed a very efficient system as a duo. She did note that the style identification for some of the buildings needed to be re-evaluated. She said this was not surprising, as most of the buildings in North Glengarry are vernacular in style, making it difficult to assign a specific style.

Ms. Davison-Wood advised the Heritage Coordinators to add more detail to their reports relating to the architectural features and interesting elements of the buildings. This will help to identify buildings of possible heritage interest.

### **(b) CIP Applications**

- i) No new CIP application requests were received for July 2017.
- ii) A powerpoint presentation was presented by Tara giving an update on a variety of CIP pre-consultations that have been held in the past month, as well as on some of the current CIP approved projects. This presentation included the following locations:

- 45 Main Street North, Maxville
- 43 Main Street North, Maxville
- 32 Main Street North, Maxville
- 1 Mechanic Street, Maxville



- 2 Carr Street, Maxville
- 3 Main Street South, Maxville
- 6 Catherine Street West, Maxville
- 39 Main Street North, Alexandria

iii) A draft copy of the CIP including amendments with modifications and notes indicated in redline was distributed to the committee, along with maps of each of the rural hamlets: Apple Hill, Dalkeith, Dominionville, Dunvegan, Glen Robertson, Glen Sandfield, Greenfield, and Lochiel.

The Committee went through each of the maps to establish possible boundaries for Phase II expansion of the CIP into the hamlets. The Committee established the following boundaries, which will be further explored prior to the August CIPAC Meeting and presented during the public consultations in September. Anne and Tara will be driving out to these locations to provide further detail.

**Dalkeith:**

County Road 24, between civic address East (#21965) to West (21892), which is located near the railway tracks.

County Road 23, between civic address North (#1878) to South (#1865), which is the library. (Anne and Tara will check #1878 to verify the property and bring back information to the committee.)

**Glen Robertson:**

County Road 10, between London Street on the East Side to (#21875) to the West.

**Dunvegan:**

County Road 30, between civic address North (#1594/or 1595) and South (#1654).

County Road 24, between civic address East (#19110) to West (#19041)

**Apple Hill:**

Concession 20, between civic address North (#3685), located at the start of the tracks and heading South (#3771).

**Glen Sandfield:**

County Road 23, between civic address North (#2601) to South (#2631)

County Road 21, between civic address West (#21895) to East (#21945)

**Dominionville:**

County Road 20/Kenyon Street, between civic address: North (#2862) to South (#2962)

**Lochiel:**

County Road 23, between civic addresses East (#20981) to West (#20963) located near the corner of Military Road.

Old Military Road: Not included

**Greenfield:**

County Road 30, between civic address North (#2776), by Catherine Street, to South (#2833)

Kenyon Road Concession 5, between civic address West (#19059) to the corner of Donald Street to the East. This region will be evaluated to see if it should be extended a bit farther east.

**6) NEW BUSINESS**

There was no new business.

**7) CORRESPONDENCE**

- a) Registration form was given to the Committee members for the "Cultural Heritage Conservation Workshop," hosted by the Ontario Ministry of Tourism, Culture and Sport, to take place on Wednesday, September 20, 2017, at the Sandfield Centre, in Alexandria.

Ms. Deirdre Hall asked if the event could be shared with the members of the Maxville Chamber of Commerce.

**8) NEXT CIPAC MEETING**

The next meeting of the CIPAC will take place on **Monday, July 31, 2017** at 5 p.m. The location for the next meeting has been changed from the Township office to the Sandfield Centre, located at 102 Derby Street West, in Alexandria.

**9) ADJOURNMENT**

The meeting was adjourned at 6:07 p.m.



# **Section 13**

## **NEW BUSINESS**



## **Section 14**

# **NOTICE OF MOTION**



# **Section 15**

**QUESTION PERIOD**



**Section 16**

**CLOSED SESSION**

**BUSINESS**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

**Proceed "In Camera" Session,**

That the Council of the Township of North Glengarry proceeds in Camera under Section 239 (2) of the *Ontario Municipal Act* at \_\_\_\_\_, in order to address,

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

And adopt the minutes of the Municipal Council "In Camera" session meeting of July 17, 2017.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

**YEA**

**NEA**

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**Section 16 Item a**

**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

Adopt Minutes of "In Camera" Session

That the minutes of the Municipal Council "In Camera" session meeting July 17, 2017 be adopted as printed.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

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**Section 16 Item b**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That we return to the Regular Meeting of Council at \_\_\_\_\_.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

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**Councillor:** Jacques Massie

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**Councillor:** Brian Caddell

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**Councillor:** Jeff Manley

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**Councillor:** Michel Depratto

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**Councillor:** Carma Williams

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**Mayor:** Chris McDonell

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**Section 16 Item c**

## **Section 17**

**CONFIRMING BY-LAW**



**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

That the Council of the Township of North Glengarry receive By-law 34-2017; and

That Council adopt by-law 34-2017 being a by-law to adopt, confirm and ratify matters dealt with by Resolution and that By-law 34-2017 be read a first, second, third time and enacted in Open Council this 8<sup>th</sup> day of August, 2017.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**Deputy Mayor:** Jamie MacDonald

**Councillor:** Jacques Massie

**Councillor:** Brian Caddell

**Councillor:** Jeff Manley

**Councillor:** Michel Depratto

**Councillor:** Carma Williams

**Mayor:** Chris McDonell

**YEA**

**NEA**

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**Section 17 Item a**

**THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY**

**BY-LAW 34-2017  
FOR THE YEAR 2017**

**BEING A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS DEALT WITH BY RESOLUTION.**

**WHEREAS** s. 5(3) of the *Municipal Act, 2001*, provides that the powers of municipal corporation are to be exercised by its Council by by-law; and

**WHEREAS** it is deemed expedient that the proceedings, decisions and votes of the Council of the Corporation of the Township of North Glengarry at this meeting be confirmed and adopted by by-law;

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

1. **THAT** the action of the Council at its regular meeting of August 8, 2017 in respect to each motion passed and taken by the Council at its meetings, is hereby adopted, ratified and confirmed, as if each resolution or other action was adopted, ratified and confirmed by its separate by-law; and;
2. **THAT** the Mayor and the proper officers of the Township of North Glengarry are hereby authorized and directed to do all things necessary to give effect to the said action, or to obtain approvals where required, and except where otherwise provided, The Mayor and the Clerk are hereby directed to execute all documents necessary in that behalf and to affix the corporate seal of the Township to all such documents.
3. **THAT** if due to the inclusion of a particular resolution or resolutions this By-law would be deemed invalid by a court of competent jurisdiction then Section 1 to this By-law shall be deemed to apply to all motions passed except those that would make this By-law invalid.
4. **THAT** where a “Confirming By-law” conflicts with other by-laws the other by-laws shall take precedence. Where a “Confirming By-Law” conflicts with another “Confirming By-law” the most recent by-law shall take precedence.

**READ** a first, second and third time, passed, signed and sealed in Open Council this 8<sup>th</sup> day of August, 2017.

\_\_\_\_\_  
**Daniel Gagnon - CAO/Clerk**

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**Mayor / Deputy Mayor**

I, hereby certify that the forgoing is a true copy of By-Law No. 34-2017, duly adopted by the Council of the Township of North Glengarry on the 8<sup>th</sup> day of August, 2017.

\_\_\_\_\_  
**Date Certified**

\_\_\_\_\_  
**Clerk/Deputy Clerk**



**Section 18**

**ADJOURN**

**CORPORATION OF  
THE  
TOWNSHIP OF NORTH GLENGARRY**

**RESOLUTION #** \_\_\_\_\_

**DATE:** August 8, 2017

**MOVED BY:** \_\_\_\_\_

**SECONDED BY:** \_\_\_\_\_

There being no further business to discuss, the meeting was adjourned at \_\_\_\_\_.

**Carried**

**Defeated**

**Deferred**

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**MAYOR / DEPUTY MAYOR**

**YEA**

**NEA**

**Deputy Mayor:** Jamie MacDonald

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**Councillor:** Jacques Massie

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**Councillor:** Brian Caddell

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**Councillor:** Jeff Manley

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**Councillor:** Michel Depratto

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**Councillor:** Carma Williams

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**Mayor:** Chris McDonell

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**Section 18**