

**Public Information Package**

**2013 Municipal Budget**

**March 25, 2013**

**7:00 PM**

**at**

**Centre Sandfield Centre**

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# Stated Assumptions

## 2013 Budget

DRAFT VERSION

### Essential Services:

Essential Services are defined to be fire/first responder, emergency management, roads, recycling, landfill, land use planning, building inspection, septic systems, economic development, legislative and financial.

### Finance:

- 1: Includes 12,500 which will be placed in an election reserve for the next election in 2014.
- 2: Includes a 1.4% cost of living for council members and the non-unionized employees. Currently the Roads Department, Maxville Complex and the Waterworks Department are unionized and the cost of living is included in their contracts.
- 3: Includes a Contingency Fund of 21,000 for unforeseen costs.

### Administration:

4. We will be receiving a grant for 22,845 to offset the cost of an Asset Management Plan which is required in 2013. We estimate that the plan will cost 32,000. An RFP is being drafted for the tender in the coming weeks which will confirm or adjust this cost.
- 5: The townships of North and South Glengarry are reviewing the establishment of a county archive system to preserve their permanent records. A budget has been set up for 8,500 to support this project.

### Protection:

- 6: The 2013 capital budget for the fire department includes 87,256 for equipment for our three fire stations.
- 7: The 2013 capital budget includes 300,000 for SCBA's (Self Contained Breathing Apparatus). A recommendation is being made to finance this purchase.
- 8: The budget also includes the completion of Phase 1 of the master plan as per the RFP that was authorized by council on December 12, 2011. In 2012 we had budgeted 35,000 however the unused amount of 27,000 was transferred back to the fire reserves in 2012. The 2013 budget includes 35,000 for the completion of the master plan and/or implementation of recommendations from the initial draft Phase 1 report. The reserves of 27,000 are budgeted to fund this amount in 2013.

**Roads:**

- 9: Includes 350,000 for construction projects throughout the township.
- 10: We currently receive Federal Gas Tax funding of 326,228 per year for bridge work. All unused federal Gas Tax dollars are set up in a reserve for future use.

This year our budget includes bridge work for 485,000 which will be funded by our Federal Gas Tax dollars.

- 11: Includes 165,000 for repayment of the funds borrowed from reserves over a four year period for the equipment that was approved by council in 2011 for the amount of 556,000 plus 10,000 for the balance of the funds borrowed in 2012 for the tractor and loader.

**Landfill Sites:**

- 12: Includes garbage and recycling fees for 160.00 per residential unit. In 2010 council increased the rate from 150 to 160 per residential unit and the additional revenue was placed in the landfill reserve for future use. We have included the amount of 47,000 to be transferred to this reserve.
- 13: The budget includes large investments for our Alexandria landfill site including 400,000 for the leachate pond as well as 55,000 for additional land purchase. A recommendation is being made to finance these purchases in 2013.

**RARE Plant:**

- 14: The budget for RARE in 2013 is forecasting essentially a break even operation. RARE operations typically vary widely from year to year based on a number of factors like commodity prices and shifts in clientele.

**Regional Water Study:**

- 15: 2013 will see the completion of the Regional Water Design phase in the fall. The design phase is funded 90% by the provincial government. A decision on how to fund the township's share (approx. 9% - 317,853) will be deferred to 2014. This will be set up by our auditors as a future receivable when our 2012 year-end is completed.

**Recreation:**

- 16: In 2011 we borrowed 90,759 for our portion for the supply and installation of new boards as well as an ammonia chiller for the Glengarry Sports Palace. This reflects 75% of the cost as South Glengarry is responsible for 25%. The 2013 budget includes the repayment amount of 31,260 which is the annual amount repayable over a three year term at 2.0%.

In 2013 the GSP requires a new brine header for the refrigeration plant for 22,875. The total cost is 30,500 so North Glengarry's portion will be 22,875. A recommendation is being made to finance this purchase in 2013.

- 17: Includes an operating budget of 65,250 and a capital budget of 42,100 for the North Glengarry Recreation Associations.
- 18: We have been approved for 50,000 through the Community Infrastructure Improvement Fund (CIIF) to fund kitchen upgrades for the Maxville Arena. The capital budget includes an additional amount of 12,500 for the municipal portion for the required upgrades.

**Other Contributions:**

- 19: Includes 22,500 for the Glengarry Memorial Hospital towards the operating costs of their health and promotional pool.
- 20: Contributions to other organizations under our previous Municipal Grant Application Policy was approved for 21,475 in 2012. Our new Community Grant Policy was created to provide limited financial assistance to community groups and organizations within the township to assist with various activities.

This budget includes 21,500 for the Community Grant Program. We received 14 applications for funding totalling 47,284 which were reviewed during a recent budget meeting. A breakdown of the recommended amounts to be allocated are included in this package.

**Economic Development**

- 21: The economic development area includes 15,000 for industrial investment readiness/economic development project. An application was made to the EODP (Eastern Ontario Development Program) to use 11,000 of those municipal funds to leverage 100,000 in grants. If successful, the joint project with the Maxville Chamber of Commerce will see consultants contracted for reviews of the industrial land in Alexandria to prep it for investment, draft a community profile and hire an intern to work with the township and the Maxville Chamber on various marketing and economic development projects.

**Planning:**

- 22: Includes 30,000 for a zoning bylaw update including consolidation, general review and modifications to reflect changes. This will be funded by the reserves that were set up for this purpose.

### **Ontario Municipal Partnership Fund**

23: The 2013 Ontario Municipal Partnership Fund (OMPF) was reduced from 2,010,700 to 1,986,600 or a 24,100 decrease (i.e. representing an approximate 0.5% increase in the tax rate).

The 2012 Ontario Municipal Partnership Fund (OMPF) was reduced from 2,046,400 to 2,010,700 by the amount of 35,700 which represented an approximate 1% increase in taxes.

In 2011 the OMPF was reduced from 2,170,800 to 2,046,400 by the amount of 124,400.


**Budget Proposal - 2013 Revenues**  
**DRAFT - PRESENTATION TO COUNCIL**

|                                      |                  |         | <b>2013<br/>Proposed<br/>Revenues</b> | <b>%</b>   |
|--------------------------------------|------------------|---------|---------------------------------------|------------|
| Agriculture & Drainage               |                  |         | 288,210                               | 4          |
| Building, Planning & Septic          | Building         | 91,500  | 153,500                               | 2          |
|                                      | Planning         | 30,000  |                                       |            |
|                                      | Septic Systems   | 32,000  |                                       |            |
| Conditional and Unconditional Grants |                  |         | 2,424,673                             | 35         |
| Fees and Charges                     |                  |         | 94,300                                | 1          |
| Financing - Fire Department          |                  |         | 300,000                               | 4          |
| Financing - GSP                      |                  |         | 22,875                                | 0          |
| Financing - Landfill Sites           |                  |         | 455,000                               | 7          |
| Landfill Revenues                    |                  |         | 848,500                               | 12         |
| Other Revenues                       | Econ Dev         | 24,000  | 100,000                               | 1          |
|                                      | Roads            | 9,000   |                                       |            |
|                                      | Payment in Lieu  | 67,000  |                                       |            |
| Penalties and Interest on Taxes      |                  |         | 330,000                               | 5          |
| Protective Inspection & Control      | Ambulance        | 24,310  | 84,310                                | 1          |
|                                      | Animal Control   | 25,000  |                                       |            |
|                                      | Fire Dept.       | 35,000  |                                       |            |
| RARE Recycling Revenues              |                  |         | 1,114,712                             | 16         |
| Recreation Revenues                  | Maxville Complex | 306,200 | 495,800                               | 7          |
|                                      | Island park      | 46,400  |                                       |            |
|                                      | GISC             | 143,200 |                                       |            |
| Transfer from Reserves               |                  |         | 240,772                               | 3          |
| From WDS Reserves                    |                  | 25,000  |                                       |            |
| From Federal Gas tax Reserves        |                  | 158,772 |                                       |            |
| From Fire Department Reserves        |                  | 27,000  |                                       |            |
| From Official Plan/Zoning Reserves   |                  | 30,000  |                                       |            |
| <b>Total</b>                         |                  |         | <b>6,952,652</b>                      | <b>100</b> |

**Budget Proposal - 2013 Expenses**  
**DRAFT - PRESENTATION TO COUNCIL**

| SERVICES                            | 1<br>Proposed<br>Operating | 2<br>Proposed<br>Capital | 3<br>Proposed<br>Transfer to<br>Reserves | 4<br>Proposed<br>Total<br>Expenses | %          | % by Department                   |
|-------------------------------------|----------------------------|--------------------------|--|------------------------------------|------------|-----------------------------------|
| <b>ADMINISTRATION</b>               |                            |                          |  |                                    |            | <b>ADMINISTRATION</b>             |
| Council                             | 144,680                    |                          |  | 144,680                            | 1.30       | 12.96                             |
| Administration                      | 1,131,835                  | 16,415                   | 12,500                                   | 1,160,750                          | 10.47      |                                   |
| Economic Development                | 130,100                    | 2,000                    |  | 132,100                            | 1.19       |                                   |
| <b>ENVIRONMENT</b>                  |                            |                          |  |                                    |            | <b>ENVIRONMENT</b>                |
| Conservation Authorities            | 98,700                     |                          |  | 98,700                             | 0.89       | 24.32                             |
| Landfill Sites/Garbage              | 877,750                    | 565,000                  | 47,000                                   | 1,489,750                          | 13.43      |                                   |
| RARE Plant                          | 1,046,202                  | 50,000                   |  | 1,096,202                          | 9.89       |                                   |
| Recreation Bldgs. Water Legislation | 12,000                     |                          |  | 12,000                             | 0.11       |                                   |
| <b>PLANNING &amp; DEVELOPMENT</b>   |                            |                          |  |                                    |            | <b>PLANNING &amp; DEVELOPMENT</b> |
| Building & Bylaw                    | 238,000                    |                          |  | 238,000                            | 2.15       | 6.81                              |
| Drainage & Agriculture              | 383,970                    |                          |  | 383,970                            | 3.46       |                                   |
| Planning & Development              | 103,500                    |                          |  | 103,500                            | 0.93       |                                   |
| Septic Systems                      | 30,000                     |                          |  | 30,000                             | 0.27       |                                   |
| <b>PROTECTION</b>                   |                            |                          |  |                                    |            | <b>PROTECTION</b>                 |
| Ambulance                           | 23,260                     |                          |  | 23,260                             | 0.21       | 10.10                             |
| Animal Control                      | 33,000                     |                          |  | 33,000                             | 0.30       |                                   |
| Emergency Measures                  | 10,700                     |                          |  | 10,700                             | 0.10       |                                   |
| Fire Department                     | 665,400                    | 387,256                  |  | 1,052,656                          | 9.49       |                                   |
| <b>RECREATION &amp; CULTURE</b>     |                            |                          |  |                                    |            | <b>RECREATION &amp; CULTURE</b>   |
| GSP Contribution                    | 222,484                    | 22,875                   |  | 245,359                            | 2.21       | 11.12                             |
| GSP Insurance & LTD Payments        | 42,995                     |                          |  | 42,995                             | 0.39       |                                   |
| Island Park                         | 175,450                    | 12,260                   |  | 187,710                            | 1.69       |                                   |
| Maxville Complex                    | 413,100                    | 62,500                   |  | 475,600                            | 4.29       |                                   |
| M.R.A.                              | 65,250                     | 42,100                   |  | 107,350                            | 0.97       |                                   |
| Glengarry Indoor Sports Complex     | 155,607                    | 1,200                    |  | 156,807                            | 1.41       |                                   |
| Glengarry Historical Society        | 17,000                     |                          |  | 17,000                             | 0.15       |                                   |
| <b>OTHER SERVICES</b>               |                            |                          |  |                                    |            | <b>OTHER SERVICES</b>             |
| Library                             | 9,000                      |                          |  | 9,000                              | 0.08       | 0.78                              |
| Other Contributions                 | 77,100                     |                          |  | 77,100                             | 0.70       |                                   |
| <b>ROADS/PUBLIC WORKS</b>           |                            |                          |  |                                    |            | <b>ROADS/PUBLIC WORKS</b>         |
| Roads Services                      | 2,760,696                  | 835,000                  | 165,000                                  | 3,760,696                          | 33.91      | 33.91                             |
|                                     | <b>8,867,779</b>           | <b>1,996,606</b>         | <b>224,500</b>                           | <b>11,088,885</b>                  | <b>100</b> | <b>100.00</b>                     |

11,088,885  
~~-6,952,652~~  
**4,136,233**

Net Requirement   
This represents a .50% Increase  
in the municipal tax rate



Administration - Capital 2013  
GL# 1-5-1200-8000

|      |                  | 2013<br>Draft   |
|------|------------------|-----------------|
| Item | Description      |                 |
| 1    | Capital Upgrades | \$16,415        |
|      |                  | <u>\$16,415</u> |

Economic Development - Capital 2013  
GL# 1-5-1900-8000

|      |  | 2013<br>Draft  |
|------|--|----------------|
| Item | Description  |                |
| 1    | Signage for the Glengarry Brand<br>along Highways and County Roads | \$2,000        |
|      |  | <u>\$2,000</u> |

**Landfill - Capital 2013**

**GL# 1-5-4020-8000**

**2013**

**Draft**

| <b>Item</b> | <b>Description</b>                              |                                 |
|-------------|---|---------------------------------|
| 1           | Leachate Pond                                   | \$400,000 To Be Financed        |
| 2           | Waste Reports                                   | \$50,000                        |
| 3           | WDS Closure Study                               | \$25,000 Transfer from Reserves |
| 4           | Land Purchase                                   | \$55,000 To Be Financed         |
| 5           | Vegetation Plans                                | \$15,000                        |
| 6           | Observation Wells - Glen Robertson & Alexandria | \$20,000                        |
|             |   | <b><u>\$565,000</u></b>         |

**RARE Plant - Capital 2013**  
**GL# 1-5-4030-8000**

|             |                       | <b>2013</b>            |
|-------------|-----------------------|------------------------|
| <b>Item</b> | <b>Description</b>    | <b>Draft</b>           |
| 1           | Pre-Sort Enclosure    | \$15,000               |
| 2           | Skid Loader (Bob Cat) | \$35,000               |
|             |                       | <u><b>\$50,000</b></u> |

**Fire Department - Capital 2013**  
**GL# 1-5-2000-8000**

**Apple Hill Station**

**2013**  
**DRAFT**

| Item | Description       |                 |
|------|-------------------|-----------------|
| 1    | 2 Bunker Suits    | \$3,000         |
| 2    | 4 Pagers          | \$1,800         |
| 3    | 4 Handheld Radios | \$4,000         |
| 4    | Gas Furnace       | \$6,000         |
| 5    | Generator         | \$15,000        |
|      |                   | <b>\$29,800</b> |

**Alexandria Station**

|    |  |                 |
|----|--|-----------------|
| 1  | 3 Bunker Suits                         | \$4,500         |
| 2  | 6 Helmets                              | \$1,200         |
| 3  | 3 Indian Tanks (back packs)            | \$1,500         |
| 4  | 8 Hand Held Two Way Radio's            | \$7,200         |
| 5  | 6 Pagers                               | \$2,700         |
| 6  | 4 Green Flash Lights (Dash on Truck)   | \$350           |
| 7  | Upgrade Electrical System/Panel        | \$12,000        |
| 8  | Laptop                                 | \$1,500         |
| 9  | Rescue Jakes                           | \$3,500         |
| 10 | 2 Halagen Bars                         | \$700           |
| 11 | 4 D-Handled Pike Poles                 | \$1,000         |
| 12 | Upgrade shower facility @ Alex Station | \$3,456         |
|    |  | <b>\$39,606</b> |

**Maxville Station**

|   |   |                 |
|---|---|-----------------|
| 1 | Used Crew-Cab Pick-Up Truck OR<br>Ice Water Rescue Boat | \$12,000        |
| 2 | 3 Bunker Suits  | \$4,500         |
| 3 | 3 Pagers  | \$1,350         |
|   |   | <b>\$17,850</b> |

**Total Three Stations** **\$87,256**

**Equipment**

|   |   |                          |
|---|---|--------------------------|
| 1 | SCBA's Self Contained Breathing Apparatus<br>(with RIT Kit and Bag) | \$300,000 TO BE FINANCED |
|---|---|--------------------------|

**Total Capital** **\$387,256**

GSP- Capital 2013  
GL# 1-5-7150-8000

2013  
Draft

| Item | Description  |                         |
|------|--|-------------------------|
| 1    | Brine Header - Refrigeration Plant<br>Total cost = 30,500 (NG share = 75%) | \$22,875 To Be Financed |

\$22,875

**Island Park - Capital 2013**

**GL# 1-5-7200-8000**

**2013**

**Draft**

| <b>Item</b> | <b>Description</b>      |                        |
|-------------|-------------------------|------------------------|
| 1           | Youth Centre Upgrades   | \$3,000                |
| 2           | Replace Hall Tables (8) | \$910                  |
| 3           | Pressure Washer         | \$500                  |
| 4           | Seeder                  | \$350                  |
| 5           | Grass Cutting Equipment | \$7,500                |
|             |                         | <b><u>\$12,260</u></b> |

**Maxville Arena - Capital 2013**  
**GL# 1-5-7100-8000**

| <b>Item</b> | <b>Description</b>  | <b>2013<br/>Draft</b>  |
|-------------|---------------------|------------------------|
| 1           | Ice Edger           | \$4,000                |
| 2           | Flower Bed          | \$2,700                |
| 4           | Plastic for Boards  | \$700                  |
| 5           | Office Desk         | \$400                  |
| 7           | Fence for AC Unit   | \$3,500                |
| 8           | Sweeper For The Ice | \$1,200                |
| 9           | Kitchen Upgrades    | \$50,000 CIIF Funding  |
|             |                     | <b><u>\$62,500</u></b> |

**Please Note:**  
**CIIF - Community Infrastructure Improvement Fund**



MRA Groups - Capital 2013  
 GL# 1-5-7000-8000

| Item | Description    |              |                                       | Project | 2013<br>Draft          |
|------|----------------|--------------|---------------------------------------|---------|------------------------|
| 1    | Alexandria     | Tennis Court | Repair Surface at GDHS                | \$2,000 |                        |
|      |                | Soccer       | Equipment                             | \$1,000 | \$3,000                |
| 2    | Apple Hill     | Hall         | New Range Hoods                       | \$1,125 |                        |
|      |                | Hall         | Propane Line Relocation               | \$3,500 |                        |
|      |                | Hall         | Hood Above Cooler                     | \$1,100 | \$5,725                |
| 3    | Dalkeith       | Hall         | Contribution to Kitchen Project Grant | \$8,000 |                        |
|      |                | Hall         | Gas Range                             | \$6,000 |                        |
|      |                | Hall         | New Kitchen - Other                   | \$4,000 | \$18,000               |
| 4    | Dunvegan       | Fundraising  | Portable Tent 10 X 10                 | \$375   |                        |
|      |                | Hall         | Display System                        | \$500   |                        |
|      |                | Hall         | Lighting Upgrade                      | \$500   |                        |
|      |                | Soccer       | Micro Field Equipment                 | \$500   | \$1,875                |
| 5    | Glen Robertson | Hall         | Men's Washroom Overhaul               | \$7,000 | \$7,000                |
| 6    | Glen Sandfield | Soccer       | Equipment                             | \$500   | \$500                  |
| 7    | Greenfield     | Soccer       | Lighting Nests                        | \$2,500 |                        |
|      |                | Soccer       | Equipment                             | \$500   | \$3,000                |
| 8    | Laggan         | Soccer       | Equipment                             | \$1,500 | \$1,500                |
| 9    | Maxville       | Soccer       | Equipment                             | \$1,500 | \$1,500                |
|      |                |              |                                       |         | <b><u>\$42,100</u></b> |

GISC - Tim Horton's Dome - Capital 2013  
GL# 1-5-7300-8000

2013  
Draft

| Item | Description   |                |
|------|---------------|----------------|
| 1    | Computer      | \$500          |
| 2    | Metal Cabinet | \$350          |
| 3    | Ladder        | \$350          |
|      |               | <u>\$1,200</u> |

Roads - Capital 2013 - DRAFT  
 GL# 1-5-3101-8000

| Item | Capital - Construction Projects -                                 | 2013<br>Draft   |
|------|---|---|
| 1    | McCormick Road - Double Surface Treatment 3KM @ \$40,000/KM       | \$120,000.00  |
| 2    | 5 culverts to be replaced on McCormick Road                       | \$25,000.00   |
| 3    | Painting line \$169/KM  | \$5,000.00  |
| 4    | Alexandria - Elgin Street Rehabilitation                          | \$80,000.00 Water/Sewer = \$240,000   |
| 5    | Fuel Control System at every yard                                 | \$13,000.00   |
| 6    | Pulverise Ronald Street   | \$12,900.00   |
| 7    | Culvert to be changed Lochiel Ward, Kenyon Ward and Boundary Road | \$50,000.00   |
| 8    | 1999 Sterling Plow/Dump Truck (purchased in 2012)                 | \$32,100.00 Committed   |
| 9    | Used Truck  | \$12,000.00 Committed   |
|      |   | <u>\$350,000.00</u>   |
|      | <b>Capital - Bridges</b>  |   |
| 1    | Lochinvar Bridge  | \$390,000.00 Funded by Federal Gas Tax Dollars (326,228)<br>Funded by Reserves (63,772) |
| 2    | Misc Bridge Costs, Engineering, Studies etc                       | \$95,000.00 Funded by Reserves  |
|      | <b>TOTAL</b>  | <u>\$835,000.00</u>   |

**Transfer to Reserves 2013**  
**DRAFT - PRESENTATION TO COUNCIL**

|   |                  | <b>2013<br/>Total</b>  |
|---|------------------|--|
| 1 | Administration   | \$12,500 Election Reserves   |
| 2 | Environmental    | \$47,000 Landfill Site Reserves<br>Additional \$10.00/Residential Unit<br>for Garbage and Recycling Fees<br>for future landfill closure costs. |
| 3 | Roads Department | \$165,000 Repay reserves for equipment<br>purchased with reserves in 2011  |
|   |                  | <b>\$224,500</b>   |

Community Grant Application Program Requests for 2013

In 2012 the amount of \$21,475 was allocated for this program.  
We have included \$21,500 in the 2013 draft budget

| Number | Name of Organization   | Purpose  | Amount Requested   | 2013 DRAFT         |
|--------|--|--|--------------------|--------------------|
| 1      | Glengarry Gaels Football Club  | Equipment  | \$8,000.00         | NIL                |
| 2      | Maxville Musicfest   | Advertising  | \$2,500.00         | \$2,100.00         |
| 3      | Maxville Chamber of Commerce   | Projects and Cultural Events                       | \$1,500.00         | \$1,000.00         |
| 4      | Maxville Chamber of Commerce   | Purchase of Shed                                   | \$1,500.00         | \$1,000.00         |
| 5      | The Edg3 Performing Arts Society (TEPAS)   | Yearly Event "The Edg3 Fest"                       | \$10,000.00        | \$2,000.00         |
| 6      | Community Living Glengarry for Community Partners                                  | 3rd Annual Community Health & Social Services Fair | \$1,500.00         | \$1,200.00         |
| 7      | Ontario Senior Games Association - District 8 (SD&G Prescott & Russell, Akwesasne) | Special Events                                     | \$1,000.00         | \$1,000.00         |
| 8      | Kenyon Agricultural Society  | Maxville Fair                                      | \$1,500.00         | \$1,500.00         |
| 9      | Centre Culturel Les Trois p'tits Points  | Annual Recognition Night - Volunteers              | \$1,800.00         | \$1,700.00         |
| 10     | Dalkeith Historical Society  | Electrical Work - Upgrade Electrical Service       | \$2,000.00         | NIL                |
| 11     | Alexandria & District Chamber of Commerce  | Festival of Lights at the Park                     | \$12,000.00        | \$10,000.00        |
| 12     | Friends of the Glengarry Trails  | General Liability Insurance                        | \$1,484.00         | NIL                |
| 13     | Glengarry Sports Hall of Fame  | Repairs to Heating and Cooling System              | \$2,000.00         | NIL                |
| 14     | Glengarry Pipe Band  | Operating for the Band                             | \$500.00           | NIL                |
|        |  |  | <b>\$47,284.00</b> | <b>\$21,500.00</b> |

| Township of North Glengarry - 2012/2013 Assessment Comparison |    |             |             |              |                |
|---|----|-------------|-------------|--------------|----------------|
| Summary of Taxable & PIL Assessments                          |    |             |             |              |                |
|   |    | 2012        | 2013        | Increase (+) | % Increase (+) |
| Property Class  |    | Total       | Total       | Decrease (-) | % Decrease (-) |
|   |    | Assessment  | Assessment  |              |                |
| Residential & Farm  | RT | 598,311,751 | 627,771,521 | 29,459,770   | 4.92           |
| Multi-Residential   | MT | 6,694,860   | 7,455,750   | 760,890      | 11.37          |
| Large Industrial  | LT |             |             |              |                |
| Farmlands   | FT | 124,782,900 | 149,795,400 | 25,012,500   | 20.04          |
| Commercial  | CT | 55,226,041  | 57,339,916  | 2,113,875    | 3.83           |
| New Construction Commercial                                   | XT | 6,189,000   | 7,464,350   | 1,275,350    | 20.61          |
| Industrial  | IT | 11,052,744  | 11,103,224  | 50,480       | 0.46           |
| New Construction Industrial                                   | JT |             | 1,697,913   | 1,697,913    |                |
| Pipeline  | PT | 4,392,000   | 4,468,250   | 76,250       | 1.74           |
| Managed Forest  | TT | 1,406,900   | 1,596,675   | 189,775      | 13.49          |
| Parking Lot   | GT | 89,100      | 90,300      | 1,200        | 1.35           |
| Shopping Centre   | ST | 1,550,480   | 1,413,719   | -136,761     | -8.82          |
| Commercial Excess Land  | CU | 790,750     | 683,813     | -106,937     | -13.52         |
| Commercial Vacant   | CX | 2,105,500   | 2,210,300   | 104,800      | 4.98           |
| New Construction Commercial Excess Land                       | XU | 282,800     | 282,200     | -600         | -0.21          |
| Shopping Centre Excess Land                                   | SU | 57,740      | 60,305      | 2,565        | 4.44           |
| Industrial Excess Land  | IU | 123,533     | 128,063     | 4,530        | 3.67           |
| Industrial Vacant Land  | IX | 178,800     | 190,925     | 12,125       | 6.78           |
| New Construction Industrial Excess Land                       | JU |             | 11,338      | 11,338       |                |
| Large Industrial Vacant Unit Excess Land                      | LU |             |             |              |                |
| Taxable Properties  |    | 813,234,899 | 873,763,962 | 60,529,063   | 7.44           |
| Residential PIL Full - EP                                     | RF | 3,400       | 3,400       | 0            | 0.00           |
| Residential/Farm PIL Full Shared                              | RH | 65,000      | 67,250      | 2,250        | 3.46           |
| Residential PIL General                                       | RG | 549,300     | 590,400     | 41,100       | 7.48           |
| Muti Residential PIL Full - Tenant of Province                | MP | 0           |             | 0            |                |
| Commercial PIL FULL   | CF | 1,271,300   | 1,235,550   | -35,750      | -2.81          |
| Commercial PIL General  | CG | 972,660     | 658,670     | -313,990     | -32.28         |
| Commercial PIL Shared PIL                                     | CH | 43,900      | 44,900      | 1,000        | 2.28           |
| Commercial PIL Full Vacant Land                               | CY | 0           |             | 0            |                |
| Commercial PIL General Vacant Land                            | CZ | 52,600      | 53,975      | 1,375        | 2.61           |
| Commercial PIL General Excess Land                            | CW | 12,340      | 19,080      | 6,740        | 54.62          |
| Industrial PIL Full   | IF | 282,000     | 297,500     | 15,500       | 5.50           |
| Industrial PIL Full Shared PIL                                | IH | 109,900     | 112,350     | 2,450        | 2.23           |
| Parking Lot PIL Full  | GF | 47,000      | 47,500      | 500          | 1.06           |
| PIL Properties  |    | 3,409,400   | 3,130,575   | -278,825     | -8.18          |
| Exempt Properties   |    | 62,130,901  | 63,050,076  | 919,175      | 1.48           |
| Total Assessments   |    | 878,775,200 | 939,944,613 | 61,169,413   | 6.96           |
| Railway Right of Way  |    | 406.10      | 394.83      |              |                |

| Township of North Glengarry - 2013 Assessment - By Ward |          |                    |                    |                   |                    |                    |                    |
|---|----------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| Property Class  |          |                    | Kenyon Ward        | Maxville Ward     | Lochiel Ward       | Alexandria Ward    | 2013 Total         |
| Residential & Farm                                      | RT       | 627,771,521        | 242,642,726        | 43,471,825        | 180,680,200        | 160,976,770        | 627,771,521        |
| Multi-Residential                                       | MT       | 7,455,750          |                    | 370,500           |                    | 7,085,250          | 7,455,750          |
| Large Industrial  | LT       |                    |                    |                   |                    |                    | 0                  |
| Farmlands   | FT       | 149,795,400        | 58,907,425         | 147,200           | 90,740,775         |                    | 149,795,400        |
| Commercial  | CT       | 57,339,916         | 6,570,659          | 3,723,625         | 5,520,732          | 41,524,900         | 57,339,916         |
| New Construction Commercial                             | XT       | 7,464,350          | 914,375            | 972,750           | 1,964,350          | 3,612,875          | 7,464,350          |
| Industrial  | IT       | 11,103,224         | 393,352            | 58,250            | 868,004            | 9,783,618          | 11,103,224         |
| New Construction Industrial                             | JT       | 1,697,913          |                    | 1,697,913         |                    |                    | 1,697,913          |
| Pipeline  | PT       | 4,468,250          |                    |                   | 3,705,250          | 763,000            | 4,468,250          |
| Managed Forest  | TT       | 1,596,675          | 1,521,500          |                   | 75,175             |                    | 1,596,675          |
| Parking Lot   | GT       | 90,300             |                    | 27,750            |                    | 62,550             | 90,300             |
| Shopping Centre   | ST       | 1,413,719          |                    |                   |                    | 1,413,719          | 1,413,719          |
| Commercial Excess Land                                  | CU       | 683,813            | 423,275            |                   | 13,600             | 246,938            | 683,813            |
| Commercial Vacant                                       | CX       | 2,210,300          | 116,800            | 67,800            | 1,113,000          | 912,700            | 2,210,300          |
| New Construction Commercial Excess Land                 | XU       | 282,200            |                    |                   | 282,200            |                    | 282,200            |
| Shopping Centre Excess Land                             | SU       | 60,305             |                    |                   |                    | 60,305             | 60,305             |
| Industrial Excess Land                                  | IU       | 128,063            |                    |                   | 17,716             | 110,347            | 128,063            |
| Industrial Vacant Land                                  | IX       | 190,925            |                    | 52,725            | 11,425             | 126,775            | 190,925            |
| New Construction Industrial Excess                      | JU       | 11,338             |                    | 11,338            |                    |                    | 11,338             |
| Large Industrial Vacant Unit Excess Land                | LU       |                    |                    |                   |                    |                    | 0                  |
| <b>Taxable Properties</b>                               |          | <b>873,763,962</b> | <b>311,490,112</b> | <b>50,601,676</b> | <b>284,992,427</b> | <b>226,679,747</b> | <b>873,763,962</b> |
| Residential PIL Full - EP                               | RF       | 3,400              |                    |                   |                    | 3,400              | 3,400              |
| Residential/Farm PIL Full Shared                        | RH       | 67,250             | 67,250             |                   |                    |                    | 67,250             |
| Residential PIL General                                 | RG       | 590,400            | 557,900            |                   | 32,500             |                    | 590,400            |
| Mutil Residential PIL Full - Tenant of Province         | MP       |                    |                    |                   |                    |                    | 0                  |
| Commercial PIL FULL                                     | CF       | 1,235,550          | 43,025             | 6,275             | 508,875            | 677,375            | 1,235,550          |
| Commercial PIL General                                  | CG       | 658,670            | 127,250            | 106,750           | 424,670            |                    | 658,670            |
| Commercial PIL Shared PIL                               | CH       | 44,900             |                    |                   |                    | 44,900             | 44,900             |
| Commercial PIL Full Vacant Land                         | CY       |                    |                    |                   |                    |                    | 0                  |
| Commercial PIL General Vacant Land                      | CZ       | 53,975             |                    |                   | 53,975             |                    | 53,975             |
| Commercial PIL General Excess Land                      | CW       | 19,080             |                    |                   | 19,080             |                    | 19,080             |
| Industrial PIL Full                                     | IF       | 297,500            |                    |                   |                    | 297,500            | 297,500            |
| Industrial PIL Full Shared PIL                          | IH       | 112,350            | 40,800             | 11,850            | 17,325             | 42,375             | 112,350            |
| Parking Lot PIL Full                                    | GF       | 47,500             |                    |                   |                    | 47,500             | 47,500             |
| <b>PIL Properties</b>                                   |          | <b>3,130,575</b>   | <b>836,225</b>     | <b>124,875</b>    | <b>1,056,425</b>   | <b>1,113,050</b>   | <b>3,130,575</b>   |
| <b>Exempt Properties</b>                                | <b>E</b> | <b>63,050,076</b>  | <b>13,429,888</b>  | <b>13,442,375</b> | <b>9,581,550</b>   | <b>26,596,263</b>  | <b>63,050,076</b>  |
| <b>Total Assessments</b>                                |          | <b>939,944,613</b> | <b>325,756,225</b> | <b>64,168,926</b> | <b>295,630,402</b> | <b>254,389,060</b> | <b>939,944,613</b> |
| Railway ROW   | WT       | 394.83             |                    |                   |                    |                    | 394.83             |

| Township of North Glengarry - 2012/2013 Assessment Comparison |    |                    |                    |                   |                |           |                |
|---|----|--------------------|--------------------|-------------------|----------------|-----------|----------------|
| Summary of Taxable & P/L Assessments                          |    |                    |                    |                   |                |           |                |
| Property Class  |    | 2012               | 2013               | Increase (+)      | % Increase (+) | Municipal | Additional     |
|   |    | Total              | Total              | Decrease (-)      | % Decrease (-) |           |                |
|   |    | Assessment         | Assessment         |                   |                | 2012      | \$\$\$\$\$     |
| Residential & Farm  | RT | 598,311,751        | 627,771,521        | 29,459,770        | 4.92           | 0.4995    | 147,152        |
| Multi-Residential   | MT | 6,694,860          | 7,455,750          | 760,890           | 11.37          | 0.894     | 6,802          |
| Large Industrial  | LT |                    |                    |                   |                | 2.0694    | 0              |
| Farmlands   | FT | 124,782,900        | 149,795,400        | 25,012,500        | 20.04          | 0.1249    | 31,241         |
| Commercial  | CT | 55,226,041         | 57,339,916         | 2,113,875         | 3.83           | 0.8161    | 17,251         |
| New Construction Commercial                                   | XT | 6,189,000          | 7,464,350          | 1,275,350         | 20.61          | 0.8161    | 10,408         |
| Industrial  | IT | 11,052,744         | 11,103,224         | 50,480            | 0.46           | 1.0306    | 520            |
| New Construction Industrial                                   | JT |                    | 1,697,913          | 1,697,913         |                | 1.0306    | 17,499         |
| Pipeline  | PT | 4,392,000          | 4,468,250          | 76,250            | 1.74           | 0.6832    | 521            |
| Managed Forest  | TT | 1,406,900          | 1,596,675          | 189,775           | 13.49          | 0.1249    | 237            |
| Parking Lot   | GT | 89,100             | 90,300             | 1,200             | 1.35           | 0.8161    | 10             |
| Shopping Centre   | ST | 1,550,480          | 1,413,719          | -136,761          | -8.82          | 0.8161    | -1,116         |
| Commercial Excess Land  | CU | 790,750            | 683,813            | -106,937          | -13.52         | 0.5713    | -611           |
| Commercial Vacant   | CX | 2,105,500          | 2,210,300          | 104,800           | 4.98           | 0.5713    | 599            |
| New Construction Commercial Excess Land                       | XU | 282,800            | 282,200            | -600              | -0.21          | 0.5713    | -3             |
| Shopping Centre Excess Land                                   | SU | 57,740             | 60,305             | 2,665             | 4.44           | 0.5713    | 15             |
| Industrial Excess Land  | IU | 123,533            | 128,063            | 4,530             | 3.67           | 0.7214    | 33             |
| Industrial Vacant Land  | IX | 178,800            | 190,925            | 12,125            | 6.78           | 0.7214    | 87             |
| New Construction Industrial Excess                            | JU |                    | 11,338             | 11,338            |                | 0.7214    | 82             |
| Large Industrial Vacant Unit Excess Land                      | LU |                    |                    |                   |                | 1.4486    |                |
| <b>Taxable Properties</b>                                     |    | <b>813,234,899</b> | <b>873,763,962</b> | <b>60,529,063</b> | <b>7.44</b>    |           | <b>230,726</b> |



# Long Term Debts - Township of North Glengarry - 2012

| Description                                       | Loan Amount  | Date of Loan                    | Term                | Rate of Interest | Monthly Payment | Final Payment           | GL Number For Payments         | UNAUDITED Balance at Dec 31, 2012 |
|---|--------------|---------------------------------|---------------------|------------------|-----------------|-------------------------|--------------------------------|-----------------------------------|
| <b>ROYAL BANK LOANS</b>                           |              |                                 |                     |                  |                 |                         |                                |                                   |
| Admin GSP - Equipment                             | 90,759.00    | November 2011                   | 3 years             | 2                | 2,599.52        | December 2014           | 1-4-7000-1503                  | 58,614.63                         |
| Ambulance Addition to Fire Station                | 173,079.50   | September 2004                  | 10 years            | 5.2              | 1,855.00        | September 2014          | 1-4-2300-1504                  | 37,238.95                         |
| Fire Department Fire Truck - Apple Hill           | 261,367.00   | November 2011                   | 5 years             | 2.44             | 4,631.54        | December 2016           | 1-4-2000-1500                  | 207,421.53                        |
| Roads Dept. Bridge Repairs 2006                   | 289,693.34   | November 2011 (renewed)         | 5 Year              | 2.8              | 1,972.83        | 15 Year amortization    | 1-4-3101-1502                  | 272,629.80                        |
| Roads Department Bridge Repairs 2007              | 148,000.00   | December 2007                   | 5 Years             | 5                | 976.82          | 20 Year amortization    | 1-4-3101-1502                  | 123,553.33                        |
| RARE Plant Upgrades                               | 611,594.00   | March 29, 2012                  | 3 Years             | 2.67             | 17,697.85       | April 30, 2015          | 1-4-4030-1505                  | 463,383.93                        |
| Landfill Sites Land at WDS                        | 232,442.00   | Dec 13, 2012                    | Fixed Rate 10 Years | 2.96             | 2,240.30        | January 2023            | 1-4-4020-1516                  | 232,442.00                        |
|   |              |                                 | Fixed Rate          |                  |                 |                         |                                | 1,395,284.17                      |
| <b>WATERWORKS DEPARTMENT</b>                      |              |                                 |                     |                  |                 |                         |                                |                                   |
| <b>ROYAL BANK LOANS</b>                           |              |                                 |                     |                  |                 |                         |                                |                                   |
| Waterworks Dept Capital 2005 & prior              | 954,168.21   | December 2010 (renewed)         | 5 year              | 3.08             | 17,184.97       | December 2015           | 1-4-9300-1505<br>1-4-9400-1505 | 590,051.78<br>1,512.27            |
| Waterworks Dept. Preliminary Engineering Wetlands | 350,000.00   | December 2006                   | 10 Years            | 4.62             | 2,220.00        | 20 Year amortization    | 1-2-1250-1361                  | 277,864.94                        |
| Waterworks Dept. Front Street Water/Sewer         | 16,056.94    | July 2010 (renewed)             | 5 Years             | 4                | 108.62          | 17 Year amortization    | 1-2-1250-1362                  | 14,077.85                         |
| Waterworks Dept. Dominion Street                  | 39,165.00    | December 2007                   | 10 Years            | 5.35             | 267.00          | 20 Year amortization    | 1-2-1250-1363                  | 32,838.67                         |
| Waterworks Dept. Maxville Lagoons                 | 150,000.00   | December 2007 (renewed in 2012) | 5 Years             | 2.47             | 1,508.41        | December 2017           | 1-4-9400-1511                  | 85,053.25                         |
| Waterworks Dept. Maxville Berm Repair 2008        | 279,286.00   | December 2008                   | 5 years             | 3.75             | 5,114.00        | January 2014            | 1-4-9400-1511                  | 60,034.07                         |
| Waterworks Dept. Alex Lagoon Repair               | 1,034,000.00 | December 2010                   | 10 years            | 3.72             | 10,333.71       | January 2021            | 1-4-9400-1505                  | 856,973.77                        |
|   |              |                                 |                     |                  |                 |                         |                                | 1,916,894.33                      |
| <b>INFRASTRUCTURE ONTARIO LOAN</b>                |              |                                 |                     |                  |                 |                         |                                |                                   |
| Waterworks Dept.                                  | 1,276,368.86 | March 1, 2012                   | 10 years            | 2.56             | 159,515.18      | March 2022              | 1-4-9200-1505<br>1-4-9300-1505 | 1,212,550.42<br>47,854.55         |
|   |              |                                 |                     |                  |                 | Repayable semi-annually |                                | 4,524,728.92                      |

# Long Term Debts - Township of North Glengarry - 2012 - Breakdown

|               | Description                        | Monthly Payment | Balance Jan 1, 2012 | New Loan/Renewal    | Payments Made in 2012 | Principle Paid in 2012 | Interest Paid in 2012 | UNAUDITED Balance at Dec 31, 2012 |
|---------------|------------------------------------|-----------------|---------------------|---------------------|-----------------------|------------------------|-----------------------|-----------------------------------|
|               | <b>Municipal</b>                   |                 |                     |                     |                       |                        |                       |                                   |
| 1-2-1250-1303 | Administration - GSP               | 2,599.52        | 88,308.67           |                     | 31,194.24             | 29,694.04              | 1,500.20              | 58,614.63                         |
| 1-2-1250-1302 | Ambulance                          | 1,855.00        | 56,977.77           |                     | 22,260.00             | 19,738.82              | 2,521.18              | 37,238.95                         |
| 1-2-1250-1310 | Fire Department                    | 4,631.54        | 257,259.63          |                     | 55,578.48             | 49,838.10              | 5,740.38              | 207,421.53                        |
| 1-2-1250-1330 | Roads Dept.                        | 1,972.83        | 288,387.21          |                     | 23,673.96             | 15,757.41              | 7,916.55              | 272,629.80                        |
| 1-2-1250-1344 | Roads Department                   | 976.82          | 128,932.34          |                     | 11,721.84             | 5,379.01               | 6,342.83              | 123,553.33                        |
|               | RARE Plant                         | 17,697.85       |                     | 611,594.00          | 159,280.65            | 148,210.07             | 11,070.58             | 463,383.93                        |
|               | Landfill Sites                     | 2,240.30        |                     | 232,442.00          | 0.00                  | 0.00                   | 0.00                  | 232,442.00                        |
|               | <b>Municipal Total</b>             |                 | <b>819,865.62</b>   | <b>844,036.00</b>   | <b>303,709.17</b>     | <b>268,617.45</b>      | <b>35,091.72</b>      | <b>1,395,284.17</b>               |
|               | <b>Waterworks Department</b>       |                 |                     |                     |                       |                        |                       |                                   |
| 1-2-1250-1360 | Waterworks Dept                    | 17,184.97       | 774,828.63          |                     | 206,219.64            | 184,776.85             | 21,442.79             | 590,051.78                        |
| 1-2-1250-1361 | Waterworks Dept.                   | 2,220.00        | 291,291.48          |                     | 26,640.00             | 13,426.54              | 13,213.46             | 277,864.94                        |
| 1-2-1250-1362 | Waterworks Dept.                   | 108.62          | 14,802.40           |                     | 1,303.44              | 724.55                 | 578.89                | 14,077.85                         |
| 1-2-1250-1363 | Waterworks Dept.                   | 267.00          | 34,244.68           |                     | 3,204.00              | 1,406.01               | 1,797.99              | 32,838.67                         |
| 1-2-1250-1364 | Waterworks Dept.                   | 1,621.00        | 99,471.98           |                     | 19,452.00             | 14,418.73              | 5,033.27              | 85,053.25                         |
| 1-2-1250 1370 | Waterworks Dept.                   | 5,114.00        | 118,003.33          |                     | 61,368.00             | 57,969.26              | 3,398.74              | 60,034.07                         |
| 1-2-1250-1371 | Waterworks Dept.                   | 10,333.71       | 947,041.91          |                     | 124,004.52            | 90,068.14              | 33,936.38             | 856,973.77                        |
|               | <b>Waterworks Dept</b>             |                 | <b>2,279,684.41</b> | <b>0.00</b>         | <b>442,191.60</b>     | <b>362,790.08</b>      | <b>79,401.52</b>      | <b>1,916,894.33</b>               |
|               | <b>TOTAL</b>                       |                 | <b>3,099,550.03</b> | <b>844,036.00</b>   | <b>745,900.77</b>     | <b>631,407.53</b>      | <b>114,493.24</b>     | <b>3,312,178.50</b>               |
|               | <b>Infrastructure Ontario Loan</b> |                 |                     |                     |                       |                        |                       |                                   |
|               | New Water Tower and                | Semi-Annual     |                     | 1,276,368.86        | 80,558.80             | 63,818.44              | 16,740.36             | 1,212,550.42                      |
|               | Scada System                       | Payments        |                     |                     |                       |                        |                       |                                   |
|               |                                    |                 |                     | <b>2,120,404.86</b> | <b>826,459.57</b>     | <b>695,225.97</b>      | <b>131,233.60</b>     | <b>4,524,728.92</b>               |

## FINANCING REQUIREMENTS FOR 2013 - ESTIMATE

| Department      | Description   | Amount           | Estimate<br>Interest Rate | Term     | Yearly Payment |
|-----------------|---|------------------|---------------------------|----------|----------------|
| GSP             | Brine Header<br>Will Borrow in December 2013  | \$22,875         |                           |          |                |
| Fire Department | SCBA's Self Contained Breathing<br>Apparatus<br>Will Borrow in December 2013                      | \$300,000        |                           |          |                |
| Landfill Site   | Alexandria Land<br>GL # 1-4-4020-1516<br>Will borow in June 2013<br>ESTIMATE - 6 payments in 2013 | \$55,000         | 4%                        | 10 years | \$3,341        |
|                 | Leachate Pond<br>Will Borrow in December 2013   | \$400,000        |                           |          |                |
|                 |   | <b>\$777,875</b> |                           |          | <b>\$3,341</b> |

| Township of North Glengary - Reserves - Municipal - 2012 |   |               |            |  |  |
|--|---|---------------|------------|--|--|
| GL Number  | Reserve Type  | 01-Jan-12     | Budget     | Budget   | UNAUDITED  |
|  |   |               | 2012       | 2012   | Total  |
| 1-2-2000-8122  | Reserves - Working Funds - Fire   | -66,502.27    | 26,000.00  | -27,183.00   | -67,685.27 See Note 6  |
| 1-2-2000-8123  | Reserves Working Fund - Recreation  | -36,546.51    |            |  | -36,546.51   |
| 1-2-2000-8124  | Swimming Pool Foundation  | 0.00          |            |  | 0.00   |
| 1-2-2000-8125  | Working Fund  | 0.00          | 150,000.00 | -155,000.00  | -55,000.00   |
|  |   |               |            | -77,823.99   | -77,823.99 See Note 7  |
|  |   |               |            | -11,374.53   | -147,198.52  |
| 1-2-2000-8126  | CEMC-Contingency Fund   | -50,000.00    |            |  | -50,000.00   |
| 1-2-2000-8300  | Roads Department  | -187,149.53   |            |  | -187,149.53  |
| 1-2-2000-8301  | Library   | -5,633.00     |            |  | -5,633.00  |
| 1-2-2000-8302  | Special Projects Innovative   | 0.00          |            |  | 0.00   |
| 1-2-2000-8303  | CEONET - Rural Connect  | 0.00          |            |  | 0.00   |
| 1-2-2000-8402  | North Glengary WDS  | -412,328.92   | 25,000.00  | -47,000.00   | -459,328.92 See Note 8   |
| 1-2-2000-8403  | RARE Reserve  | -409,705.65   |            | 41,594.00  | -368,111.65 See Note 2   |
| 1-2-2000-8451  | Maxville Ward   | -5,581.34     | 5,581.34   |  | 0.00   |
| 1-2-2000-8452  | WSIB Insurance  | -110,150.00   |            |  | -110,150.00  |
| 1-2-2000-9120  | Reserve Fund General - Kenyon   | 0.00          |            |  | 0.00   |
| 1-2-2000-9121  | Reserve Fund - General  | 0.00          |            |  | 0.00   |
| 1-2-2000-9122  | Infrastructure Reserve  | 0.00          |            | -99,332.36   | -99,332.36 See Note 5  |
| 1-2-2000-9200  | Fire Department - Truck   | 0.00          |            |  | 0.00   |
| 1-2-2000-9201  | Bridges (Federal Gas Tax)   | -401,198.79   | 283,772.00 |  | -117,426.79  |
| 1-2-2000-9402  | Kenyon Ward - WDS Closure   | -6,542.09     |            |  | -6,542.09  |
| 1-2-2000-9435  | Skateboard Park   | 0.00          |            |  | 0.00   |
| 1-2-2000-9436  | OP/Zoning/Election Reserve  | -42,500.00    | 30,000.00  | -12,500.00   | -55,000.00 See Note 4  |
| 1-2-2000-9900  | Staff Development Fund  | -8,728.38     |            |  | -8,728.38 Staff Training   |
|  |   | -1,742,566.48 | 520,353.34 | -214,500.00  | -282,119.88  |
|  |   |               |            |  | -1,718,833.02  |
|  | Note 1  |               |            |  |  |
|  | 556,000 borrowed from reserves to purchase Equipment in 2011 Annual repayment is 155,000                |               | Note #2    | RARE Upgrades  | Note #5  |
|  |   |               |            | Transfer unused funds from Road  |  |
|  |   |               |            | Capital 6th con back to reserves   |  |
|  | 150,000 borrowed from reserves in 2012 to purchase tractor and mower annual payment of 53,000 X 3 years |               | Note #3    | Transfer unused funds from for WDS Closure Study back to reserves - not done in 2012 | Note #6  |
|  |   |               |            | Transfer unused funds from Fire Master Plan back to reserves                         |  |
|  |   |               | Note #4    | Transfer unused funds for zoning update back to reserves                             | Note #7  |
|  |   |               |            | work not done in 2012  | Transfer unused funds for 2012 equip of 150,000 only tractor & attachments purchased |

| Township of North Glengarry - Reserves - Waterworks Department - 2012 |   |                 |                       |                    |      |  |
|---|---|-----------------|-----------------------|--------------------|------|--|
| GL Number   | Reserve Type  | January 1, 2012 | Nov 6, 2012<br>Res #6 | UNAUDITED<br>Total |      |  |
| 1-2-2000-8440   | Alexandria Sewers                                     | 0.00            |                       | 0.00               |      |  |
| 1-2-2000-8450   | Maxville Ward Sanitary Sewer                          | 0.00            |                       | 0.00               |      |  |
| 1-2-2000 8470   | Reserves - Alexandria Water                           | 0.00            |                       | 0.00               |      |  |
| 1-2-2000-9123   | Apple Hill Waterworks - Proceeds from Sale of Hydro   | -88,308.10      |                       | -88,308.10         |      |  |
| 1-2-2000-9430   | Alexandria Water/Sewer Rehabilitation                 | -295,340.21     |                       | -295,340.21        |      |  |
| 1-2-2000-9431   | Alexandria Ward - PUC Waste Sewage Lagoon             | -78,419.68      | 75,000.00             | -3,419.68          |      |  |
| 1-2-2000-9432   | Alexandria Ward - PUC Water Meter                     | -41,428.17      |                       | -41,428.17         |      |  |
| 1-2-2000-9433   | Alexandria Ward - PUC Sewer Upgrade                   | -440,114.40     |                       | -440,114.40        |      |  |
| 1-2-2000-9437   | North Glengarry Water Reserve                         | 0.00            |                       | 0.00               |      |  |
| 1-2-2000-9438   | North Glengarry Sewer Reserve                         | -12,094.09      |                       | -12,094.09         |      |  |
| 1-2-2000-9450   | Maxville Ward - Waterworks - Proceeds from Hydro Sale | 0.00            |                       | 0.00               |      |  |
| 1-2-2000-9720   | Alexandria Park                                       | -6,837.36       |                       | -6,837.36          |      |  |
|   |   | -962,542.01     | 75,000.00             | -887,542.01        | 0.00 |  |

| <b>Net Requirements - Municipal</b> |                            |  |                                   |  |
|-------------------------------------|----------------------------|--|-----------------------------------|--|
| <b>Year</b>                         | <b>Amount<br/>Required</b> | <b>Levy<br/>Change<br/>Dollar<br/>Amount</b> | <b>Municipal<br/>%<br/>Change</b> | <b>Overall<br/>% change<br/>including<br/>Upper Tier<br/>&amp; Education</b> |
| 2006                                | 3,558,200                  | 188,460                                      | 0.12                              | -4.8   |
| 2007                                | 3,229,872                  | -328,328                                     | -10.16                            | -3.96  |
| 2008                                | 3,221,750                  | -8,122                                       | 0                                 | 0.81   |
| 2009                                | 3,330,000                  | 108,250                                      | 0                                 | -5.21  |
| 2010                                | 3,476,500                  | 146,500                                      | -2.00                             | -3.01  |
| 2011                                | 3,740,000                  | 263,500                                      | 0                                 | 0.54   |
| 2012                                | 3,884,927                  | 144,927                                      | -1.88                             | -1.79  |
| 2013                                | 4,136,233                  | 251,306                                      | 0.5                               |  |
|                                     |                            |  |                                   |  |
|                                     |                            |  |                                   |  |
|                                     |                            |  |                                   |  |