

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

Monday, August 12, 2024, 6:00 p.m.

Council Chamber

3720 County Road 34

Alexandria, On. K0C 1A0

THE MEETING WILL OPEN WITH THE CANADIAN NATIONAL ANTHEM

- 1. CALL TO ORDER**
- 2. DECLARATIONS OF PECUNIARY INTEREST**
- 3. ACCEPT THE AGENDA (Additions/Deletions)**
- 4. ADOPTION OF PREVIOUS MINUTES**
 - a. Regular Meeting of Council - July 22 2024
- 5. DELEGATION(S)**
 - a. Welch LLP - Chartered Professional Accountants: Ken Fraser
- 6. STAFF REPORTS**
 - a. Treasury Department
 1. 2023 Audited Financial Statements
- 7. UNFINISHED BUSINESS**
- 8. CONSENT AGENDA**
 - a. Art, Culture & Heritage Committee Meeting Minutes - April 2 2024
 - b. Art, Culture & Heritage Committee Meeting Minutes - May 21 2024
 - c. Arts, Culture & Heritage Committee Meeting Minutes - July 2 2024
- 9. NEW BUSINESS**
- 10. NOTICE OF MOTION**

Next Regular Public Meeting of Council

Monday September 9, 2024 at 6:00 p.m. in the Council Chambers, 3720 County Road 34, Alexandria, Ontario.

Note: Meetings are subject to change or cancellation.
- 11. QUESTION PERIOD**

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

12. CLOSED SESSION BUSINESS

As this matter deals with labour relations or employee negotiations they may be discussed in closed session under sections 239 (2)(d) of the *Ontario Municipal Act*;

And to adopt the Minutes of the Closed Session of Council for July 22nd 2024

13. CONFIRMING BY-LAW

- a. By-law 38-2024

14. ADJOURN

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Regular Meeting of Council

Monday, July 22, 2024, 6:00 p.m.

Council Chamber

3720 County Road 34

Alexandria, On. K0C 1A0

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

ALSO PRESENT: CAO/Clerk: Sarah Huskinson
Deputy Clerk: Jena Doonan
Director of the Building/By-law & Planning Services: Jacob Rhéaume
Director of Public Works: Timothy Wright
Treasurer & Director of Finance: Zoe Bougie

1. CALL TO ORDER

2. DECLARATIONS OF PECUNIARY INTEREST

Mayor Jamie MacDonald Declared a Declaration of Pecuniary Interest with Item 6c(1) .
Mayor MacDonald removed himself from the Council Chambers and Deputy Mayor Carma Williams chaired. Mayor MacDonald resumed chairing meeting after item 6c(1) was voted on.

a. Jamie MacDonald - Pre-Servicing Agreement – Trillium Landing Development

3. ACCEPT THE AGENDA (Additions/Deletions)

Resolution No. 1

Moved by: Jacques Massie

Seconded by: Carma Williams

THAT the Council of the Township of North Glengarry accepts the agenda of the Regular Meeting of Council on Monday July 22nd 2024 as amended

Carried

4. ADOPTION OF PREVIOUS MINUTES

Resolution No. 2

Moved by: Carma Williams

Seconded by: Brian Caddell

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

Regular Meeting of Council - June 24,2024

5. DELEGATION(S)

6. STAFF REPORTS

a. Administrative Department

1. Amend Civil Marriage Solemnization Service and Issuing Marriage License By-law

Resolution No. 3

Moved by: Brian Caddell

Seconded by: Gary Martin

THAT the Council of the Township of North Glengarry receives Staff Report No. AD-2024-06; Amend Civil Marriage Solemnization Services and Issuing Marriage Licenses By-law; and

THAT the Council of the Township of North Glengarry passes By-law No. 33-2024 being an amendment to By-law 36-2022; and

THAT By Law 33-2024 be read a first, second and third time and enacted this 22nd day of July 2024

Carried

2. Lottery License By-Law

Resolution No. 4

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT the Council of the Township of North Glengarry receives staff report AD 2024-07; Lottery License By-law; and

THAT the Council of the Township of North Glengarry approves By-law No. 35-2024 being a By-law to provide for the Lottery Licensing in the Township of North Glengarry; and

THAT By-law No. 35-2024 be read a first, second, and third time and enacted this 22nd day of July 2024

Carried

b. Treasury Department

1. Funding Agreement for the Renewed Canada Community-Building Fund, 2024-2034

Resolution No. 5

Moved by: Michael Madden

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry receives staff report TR-2024-12 Funding Agreement for the Renewed Canada Community-Building Fund, 2024-2034; and

THAT By-Law 34-2024 be read a first, second and third time and enacted this 22nd day of July 2024 in open Council.

Carried

2. Second Quarter Variance Report

Resolution No. 6

Moved by: Carma Williams

Seconded by: Jacques Massie

THAT the Council of the Township of North Glengarry receives staff report TR-2024-13 Second Quarter Variance Report for information purposes only.

Carried

3. Tandem Truck Borrowing By-Law 36-2024

Resolution No. 7

Moved by: Michael Madden

Seconded by: Gary Martin

THAT the Council of the Township of North Glengarry receives Staff Report TR-2024-14, Tandem Truck Borrowing By-Law 36-2024; and

THAT the Council of the Township of North Glengarry authorizes the Mayor and Director of Finance/ Treasurer to sign all documentation to finance two tandem trucks with the Royal Bank of Canada; and

THAT By-Law 36-2024, being a By-Law to authorize the borrowing of funds for financing of capital (two tandem trucks); be read a first, second and third time and adopted in open Council this 22nd day of July 2024.

Carried

c. Planning/Building & By-law Enforcement Department

1. Pre-Servicing Agreement – Trillium Landing Development

Mayor Jamie MacDonald declared a conflict on this item.

Resolution No. 8

Moved by: Gary Martin

Seconded by: Jeff Manley

THAT the Council of North Glengarry authorizes the CAO/Clerk to enter into a pre-servicing agreement with Alcore Homes Inc. for the Trillium Landing Subdivision development.

Carried

2. OPA 24 – Rural Consent Policies and Review Criteria Update

Resolution No. 9

Moved by: Carma Williams

Seconded by: Brian Caddell

THAT the Council of the Township of North Glengarry receives staff report no. BP-2024-23; OPA 24- Rural Consent policies and review criteria update; and

THAT the Council of the Township of North Glengarry supports resetting the severance date in the County Official Plan to January 1, 2024, and that up to two severances per lot of record be permitted; and,

THAT the Council of the Township of North Glengarry supports permitting one additional severance per lot, provided that the applicable review criteria are satisfied.

Carried

- d. Public Works Department

1. Passage of Farm Equipment on Unopened Road Allowances

Resolution No. 10

Moved by: Brian Caddell

Seconded by: Jeff Manley

THAT the Council of the Township of North Glengarry receives Staff Report PW 2024-25; Passage of Farm Equipment on Unopened Road Allowances; and

THAT the Council of the Township of North Glengarry approves the Unopened Road Allowances By-law 32-2024; and

THAT By-law 32-2024 be read first, second and third time and enacted in open Council this 22nd day of July 2024

Carried

2. Multiyear Waste Services Contract

Resolution No. 11

Moved by: Jeff Manley

Seconded by: Michael Madden

THAT the Council of the Township of North Glengarry receives staff report PW 2024-22, Multiyear waste services contract; and

THAT the Council of the Township of North Glengarry authorizes the Mayor and Clerk to enter into a multiyear agreement with GFL Environmental for an estimated amount of \$194,993.00 per year for five years with a five year renewal option.

Carried

7. **UNFINISHED BUSINESS**

8. **CONSENT AGENDA**

Resolution No. 12

Moved by: Michael Madden

Seconded by: Gary Martin

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

Carried

9. **NEW BUSINESS**

10. **NOTICE OF MOTION**

11. **QUESTION PERIOD**

12. **CLOSED SESSION BUSINESS**

Resolution No. 13

Moved by: Gary Martin

Seconded by: Jacques Massie

Proceed "In Closed Session",

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

Carried

Resolution No. 14

Moved by: Carma Williams

Seconded by: Brian Caddell

THAT we return to the regular Meeting of Council at 7:37 p.m.

Carried

13. CONFIRMING BY-LAW

Resolution No. 15

Moved by: Brian Caddell

Seconded by: Jeff Manley

THAT Council of the Township of North Glengarry adopts by-law 37-2024 being a by-law to adopt, confirm and ratify matters dealt with by Resolution; and

THAT By-law 37-2024 be read a first, second, third time and enacted in Open Council this 22nd day of July 2024.

Carried

14. ADJOURN

Resolution No. 16

Moved by: Jeff Manley

Seconded by: Michael Madden

THERE being no further business to discuss, the meeting was adjourned at 7:38 p.m.

Carried

CAO/Clerk/Deputy Clerk

Mayor/Deputy Mayor

Welch LLP[®]

Township of North Glengarry

2023 Audit Presentation

August 12, 2024

Ken Fraser

NORTH
GLENGARRY
NORD

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

Audit Status - TNG

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

2023 Draft Financials - TNG

- **Page 3, 4 – Independent Auditor’s Report**
 - **Qualified Audit Opinion :**
 - i) **Unable to confirm insurance proceeds receivable**
 - ii) **Asset retirement obligations – new standard being evaluated**

2023 Draft Financials - TNG

Page 5 – Statement of Financial Position:

	2023	2022
Financial assets	\$10,895,771	\$9,249,841
Financial liabilities	<u>(13,375,357)</u>	<u>(13,197,818)</u>
Net financial liabilities	(2,479,586)	(3,947,977)
Non-financial assets	<u>80,990,349</u>	<u>81,490,366</u>
Accumulated surplus	<u>\$78,510,763</u>	<u>\$77,542,389</u>

2023 Draft Financials - TNG

- Page 6 – Statement of Operations

	2023	2022
Operating revenues	\$15,436,107	\$14,823,366
Operating expenditures	<u>(15,942,800)</u>	<u>(14,781,270)</u>
Net operating surplus (deficit)	(506,693)	42,096
Capital revenues/other	<u>1,475,067</u>	<u>3,284,507</u>
Annual surplus	<u>\$968,374</u>	<u>\$3,326,603</u>

2023 Draft Financials - TNG

- **Notes to financials**
 - **Page 11 – Note 2: Cash**
 - **Page 13 – Note 8: Tangible Capital Assets**
 - **Page 15 – Note 10: Accumulated surplus**
 - **Page 19 – Note 16: Expenses by object**



STAFF REPORT TO COUNCIL

Report No: TR-2024-15

August 12, 2024

From: Zoe Bougie - Director of Finance/Treasurer

RE: 2023 Audited Financial Statements

Recommended Motion:

THAT the Council of the Township of North Glengarry receives Staff Report TR-2024-15, 2023 Audited Financial Statements;

AND THAT the 2023 Audited Financial Statements be accepted by Council as presented by Ken Fraser, CPA from Welch LLP at open Council this 12th day of August 2024.

Background / Analysis:

The draft 2023 Audited Consolidated Financial Statements were presented to Council during a delegation at the August 12, 2024, Council meeting. A resolution is required to formally approve these statements.

Alternatives:

N/A

Financial Implications:

N/A

Attachments & Relevant Legislation:

Draft 2023 Audited Financial Statements

Others Consulted:

Sarah Huskinson, CAO/Clerk
Welch LLP

Reviewed and Approved by:
Sarah Huskinson, CAO/Clerk

FINANCIAL STATEMENTS
For the
CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
For year ended
DECEMBER 31, 2023

DRAFT

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

INDEX TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

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Management's Responsibility for the Financial Statements

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

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

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

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

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

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

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

Sarah Huskinson, CPA, CGA
Chief Administrative Officer/Clerk

Zoe Bougie
Director of Finance/Treasurer

Alexandria, Ontario
August 12, 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the:

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

Opinion

We have audited the accompanying financial statements of the **Corporation of the Township of North Glengarry** (the Township), which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes in net financial liabilities and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, excepts for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2023 and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The Township is expected to receive insurance proceeds related to an investigation into its taxes receivable. A provision in the amount of \$550,000 for estimated insurance recoveries has been recorded in these financial statements. We were unable to obtain sufficient appropriate audit evidence about the carrying amount of this expected insurance recovery due to the measurement uncertainty of the insurable loss. Consequently, we were unable to determine whether any adjustments might have been necessary to the financial assets recorded in the statement of financial position as at December 31, 2023, as well as any related adjustments to the statements of operations, changes in net assets and the cash flows.

Under Public Sector Accounting Standards as of the year ended December 31, 2023, the Township was required to adopt PS 3280 Asset Retirement Obligations. Asset retirement obligations are legal obligations associated with the eventual retirement of tangible capital assets. The Township was required to identify all legal obligations associated with the retirement of its assets, and record, and estimate the future costs of remediation for these obligations to determine their valuation. Legal liabilities may exist, including the costs for the removal and disposal of asbestos within the Township buildings that will undergo renovations or demolition, as well as decommissioning or removal costs associated with arena infrastructure, underground storage tanks, site restoration for salt storage facilities, lagoons site restoration and costs association with the removal of sewage infrastructure. The Township did not complete its analysis as described in note 1(h), and thus liabilities arising from legal obligations associated with the retirement of certain tangible capital assets and their related disclosures were not recorded in the financial statements for the year ended December 31, 2023.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Financial assets		
Cash (note 2)	\$ 7,255,037	\$ 3,986,478
Taxes receivable	1,289,315	1,253,377
Accounts receivable (note 3)	2,086,648	3,762,108
Long-term receivables (note 5)	<u>264,771</u>	<u>247,878</u>
	<u>10,895,771</u>	<u>9,249,841</u>
Financial liabilities		
Accounts payable and accrued liabilities	1,655,119	1,905,819
Employee benefits payable (note 6)	247,575	274,237
Deferred revenue - obligatory reserve funds (note 7)	500,522	460,940
Landfill closure and post-closure liabilities	2,050,119	1,799,758
Municipal debt (note 9)	<u>8,922,022</u>	<u>8,757,064</u>
	<u>13,375,357</u>	<u>13,197,818</u>
Net financial liabilities	<u>(2,479,586)</u>	<u>(3,947,977)</u>
Non-financial assets		
Tangible capital assets (note 8)	80,726,508	81,282,988
Tangible capital assets under construction	-	43,591
Inventory	166,782	139,832
Prepaid expenses	<u>97,059</u>	<u>23,955</u>
	<u>80,990,349</u>	<u>81,490,366</u>
Accumulated surplus (note 10)	<u>\$ 78,510,763</u>	<u>\$ 77,542,389</u>
Contingencies (note 14)		

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

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2023

	<u>2023</u> <u>Budget</u> (Note 15)	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Operating revenues			
Municipal taxation	\$ 6,652,352	\$ 6,629,937	\$ 6,353,704
User charges	5,874,149	5,589,967	5,547,576
Government transfers - operating	2,468,400	2,638,738	2,527,173
Investment income	93,000	337,666	152,660
Interest and penalties on taxes	300,000	239,499	242,003
Donations and other income	<u>-</u>	<u>300</u>	<u>250</u>
	<u>15,387,901</u>	<u>15,436,107</u>	<u>14,823,366</u>
Operating expenditures			
General government	1,572,133	1,714,164	1,462,080
Protection to persons and property	1,966,276	2,012,954	1,938,941
Transportation services	4,210,391	4,216,909	4,006,801
Environmental services	4,622,827	5,008,216	4,610,500
Health services	3,000	6,059	411
Recreational and cultural services	2,154,820	2,510,227	2,247,877
Planning and development	<u>690,175</u>	<u>474,271</u>	<u>514,660</u>
	<u>15,219,622</u>	<u>15,942,800</u>	<u>14,781,270</u>
Net operating surplus (deficit)	<u>168,279</u>	<u>(506,693)</u>	<u>42,096</u>
Other income related to capital			
Government transfers - capital	1,424,153	1,157,455	2,404,387
Gain on disposal of tangible capital assets	<u>20,000</u>	<u>317,612</u>	<u>880,120</u>
	<u>1,444,153</u>	<u>1,475,067</u>	<u>3,284,507</u>
Annual surplus	1,612,432	968,374	3,326,603
Accumulated surplus at beginning of year	<u>77,542,389</u>	<u>77,542,389</u>	<u>74,215,786</u>
Accumulated surplus at end of year	<u>\$ 79,154,821</u>	<u>\$ 78,510,763</u>	<u>\$ 77,542,389</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY
STATEMENT OF CHANGES IN NET FINANCIAL LIABILITIES
YEAR ENDED DECEMBER 31, 2023

	<u>2023</u> <u>Budget</u> (Note 15)	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Annual surplus	\$ 1,612,432	\$ 968,374	\$ 3,326,603
Amortization of tangible capital assets	3,033,297	3,033,297	2,923,898
Acquisition of tangible capital assets and tangible capital assets under construction	(6,759,408)	(2,464,818)	(6,595,404)
Gain on disposal of tangible capital assets	(20,000)	(317,612)	(880,120)
Proceeds on disposal of tangible capital assets	20,000	349,204	1,788,870
Change in inventory	-	(26,950)	(25,296)
Change in prepaid expenses	<u>-</u>	<u>(73,104)</u>	<u>9,737</u>
(Increase) decrease in net financial liabilities	(2,113,679)	1,468,391	548,288
Net financial liabilities at beginning of year	<u>(3,947,977)</u>	<u>(3,947,977)</u>	<u>(4,496,265)</u>
Net financial liabilities at end of year	<u>\$ (6,061,656)</u>	<u>\$ (2,479,586)</u>	<u>\$ (3,947,977)</u>

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(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Annual surplus	\$ 968,374	\$ 3,326,603
Items not affecting cash:		
Amortization	3,033,297	2,923,898
Gain on disposal of tangible capital assets	<u>(317,612)</u>	<u>(880,120)</u>
	3,684,059	5,370,381
Net changes in non-cash working capital items:		
Taxes receivable	(35,938)	290,284
Accounts receivable	1,675,460	(492,817)
Inventory	(26,950)	(25,296)
Prepaid expenses	(73,104)	9,737
Accounts payable and accrued liabilities	(250,700)	551,887
Employee benefits payable	(26,662)	28,674
Landfill closure and post-closure liabilities	250,361	11,601
Deferred revenue	<u>39,582</u>	<u>329,928</u>
	<u>5,236,108</u>	<u>6,074,379</u>
Cash flows from capital activities		
Acquisition of tangible capital assets and tangible capital assets under construction	(2,464,818)	(6,595,404)
Proceeds on disposal of tangible capital assets	<u>349,204</u>	<u>1,788,870</u>
	<u>(2,115,614)</u>	<u>(4,806,534)</u>
Cash flows from investing activities		
Advances of long-term receivables	(68,300)	(44,200)
Repayment of long-term receivable	<u>51,407</u>	<u>60,860</u>
	<u>(16,893)</u>	<u>16,660</u>
Cash flows from financing activities		
Municipal debt repaid	(521,342)	(707,372)
Proceeds from municipal debt	<u>686,300</u>	<u>44,200</u>
	<u>164,958</u>	<u>(663,172)</u>
Increase in cash	3,268,559	621,333
Cash at beginning of year	<u>3,986,478</u>	<u>3,365,145</u>
Cash at end of year	<u>\$ 7,255,037</u>	<u>\$ 3,986,478</u>

(See accompanying notes)

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

NATURE OF OPERATIONS

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

a) *Reporting entity*

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

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

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

c) *Basis of accounting*

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

d) *Deferred revenue*

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

e) *Reserve and reserve funds*

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

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) *Government transfers*

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

g) *Taxation and related revenues*

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

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

h) *Asset Retirement Obligations ("ARO")*

Public Sector Accounting Standard PS 3280 - Asset Retirement Obligations came into effect on April 1, 2022. This new standard provides guidance on the reporting of legal obligations associated with the retirement of tangible capital assets. An ARO is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The estimate of a liability would include costs directly attributable to asset retirement activities. Costs would include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset. The estimate would include costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

The Township accrues landfill closure and post-closure care requirements that have been defined in accordance with PS 3280 and include final covering, landscaping, as well as surface and ground water monitoring and visual inspections. The reported liability is based on estimated future expenses in current dollars, adjusted for estimated inflation and charges to expense are based on usage.

The Township is currently in the process of completing its assessment on the impact of PS 3280's implementation on assets other than the landfill liability described above.

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) *Use of Estimates*

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

j) *Tangible capital assets*

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

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

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

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

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

2. CASH

Cash consists of the following:

	<u>2023</u>	<u>2022</u>
Unappropriated cash	\$ 2,510,627	\$ 2,446,398
Restricted under the Canada Community-Building Fund	500,522	460,940
Restricted for reserve funds	<u>4,243,888</u>	<u>1,079,140</u>
	<u>\$ 7,255,037</u>	<u>\$ 3,986,478</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

3. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	<u>2023</u>	<u>2022</u>
Water and sewer user fees receivables	\$ 418,680	\$ 419,303
Excise tax rebates receivable	108,635	287,682
Municipal drains charges receivable	640,323	652,785
Due from School Boards and the United Counties	48,442	55,901
Accounts receivable - other	<u>870,568</u>	<u>2,346,437</u>
	<u>\$ 2,086,648</u>	<u>\$ 3,762,108</u>

4. CREDIT FACILITY

The Township has an authorized revolving operating line of credit facility with a maximum limit of \$2,000,000. The credit facility bears interest at prime and was unused at December 31, 2023.

5. LONG-TERM RECEIVABLES

Long-term receivables consists of the following:

	<u>2023</u>	<u>2022</u>
Community improvement program loans receivable	\$ 56,062	\$ 58,250
Tile drainage loans receivable	<u>208,709</u>	<u>189,628</u>
	<u>\$ 264,771</u>	<u>\$ 247,878</u>

6. EMPLOYEE BENEFITS PAYABLE

The Township provides employee benefits that will require funding in future periods for vacation pay. The vacation pay liability has been estimated based on pay rates in effect at December 31, 2023 and is expected to be paid out over the next fiscal year.

Employee benefits payable is comprised of:

	<u>2023</u>	<u>2022</u>
Vacation pay	<u>\$ 247,575</u>	<u>\$ 274,237</u>

7. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances held in the obligatory reserve funds are as follows:

	<u>Balance December 31, 2022</u>	<u>Additions</u>	<u>Transferred to Income</u>	<u>Balance December 31, 2023</u>
Canada Community-Building Fund	<u>\$ 460,940</u>	<u>\$ 359,696</u>	<u>\$ (320,114)</u>	<u>\$ 500,522</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

8. TANGIBLE CAPITAL ASSETS

Tangible capital assets consists of the following:

<u>Cost</u>	<u>Balance December 31, 2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance December 31, 2023</u>
Land	\$ 515,261	\$ -	\$ (2)	\$ 515,259
Land improvements	1,585,423	428,865	-	2,014,288
Buildings	28,847,283	64,092	(156,901)	28,754,474
Vehicles	10,481,673	145,800	-	10,627,473
Equipment	5,422,585	412,096	-	5,834,681
Roads	22,313,577	1,158,093	-	23,471,670
Bridges	8,677,034	45,029	-	8,722,063
Water and sewer	<u>58,178,912</u>	<u>254,434</u>	<u>-</u>	<u>58,433,346</u>
	<u>\$136,021,748</u>	<u>\$ 2,508,409</u>	<u>\$ (156,903)</u>	<u>\$138,373,254</u>

<u>Accumulated Amortization</u>	<u>Balance December 31, 2022</u>	<u>Amortization Expense</u>	<u>Disposals</u>	<u>Balance December 31, 2023</u>
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	1,143,640	56,375	-	1,200,015
Buildings	19,348,564	719,685	(125,307)	19,942,942
Vehicles	5,933,709	442,730	-	6,376,439
Equipment	4,272,887	272,839	-	4,545,726
Roads	14,718,924	796,223	-	15,515,147
Bridges	3,486,135	136,309	-	3,622,444
Water and sewer	<u>5,834,901</u>	<u>609,132</u>	<u>-</u>	<u>6,444,033</u>
	<u>\$ 54,738,760</u>	<u>\$ 3,033,293</u>	<u>\$ (125,307)</u>	<u>\$ 57,646,746</u>

<u>Net book value</u>	<u>December 31, 2022</u>	<u>December 31, 2023</u>
Land	\$ 515,261	\$ 515,259
Land improvements	441,783	814,273
Buildings	9,498,719	8,811,532
Vehicles	4,547,964	4,251,034
Equipment	1,149,698	1,288,955
Roads	7,594,653	7,956,523
Bridges	5,190,899	5,099,619
Water and sewer	<u>52,344,011</u>	<u>51,989,313</u>
	<u>\$ 81,282,988</u>	<u>\$ 80,726,508</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

9. MUNICIPAL DEBT

Municipal debt consists of the following:

	<u>2023</u>	<u>2022</u>
<u>Royal Bank of Canada</u>		
Term loans - interest rates between 2.49% and 5.20%, repayable in monthly blended payments ranging between \$1,445 and \$5,112, maturity dates ranging from 2026 to 2031	\$1,300,385	\$ 737,443
<u>Ontario Infrastructure and Lands Corporation</u>		
Debenture loans - interest rates between 1.86% and 3.01%, repayable in semi-annual payments ranging between \$13,000 and \$125,000 plus interest, maturity dates ranging from 2024 to 2049	7,412,929	7,829,993
<u>Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA):</u>		
Tile drainage debenture loans - 6% repayable over a ten year period in blended annual payments ranging between \$734 and \$6,793, maturity dates ranging from 2024 to 2033	<u>208,708</u>	<u>189,628</u>
	<u>\$8,922,022</u>	<u>\$8,757,064</u>

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

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

2024	\$ 520,959
2025	493,391
2026	482,068
2027	458,587
2028	412,911
2029 and subsequent	<u>6,554,106</u>
	<u>\$ 8,922,022</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

10. ACCUMULATED SURPLUS

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

	<u>2023</u>	<u>2022</u>
Reserves:		
Working funds	\$ 1,809,987	\$ 766,397
CEMC contingency fund	44,201	43,653
Fire	40,198	39,700
Major capital	1,030,902	1,003,517
Modernization & efficiency	297,152	385,231
Recreation	30,834	50,522
Parkland	90,200	75,082
Roads	361,746	357,262
Waste management	1,124,042	1,060,110
RARE	368,337	376,852
Water & sewer	2,752,127	2,718,014
WSIB	55,320	54,634
Zoning and elections	101,491	90,317
Other	719,751	507,531
Less funded by reserve funds	<u>(4,243,888)</u>	<u>(1,079,140)</u>
	<u>4,582,400</u>	<u>6,449,682</u>
Reserve funds:		
General reserve funds	2,915,834	693,909
Major capital fund	1,030,902	-
Modernization & efficiency reserve fund	<u>297,152</u>	<u>385,231</u>
	<u>4,243,888</u>	<u>1,079,140</u>
Reserves and reserve funds - total	<u>8,826,288</u>	<u>7,528,822</u>
Invested in tangible capital assets:		
Equity in tangible capital assets	80,726,508	81,326,579
Less: related debt	(8,713,314)	(8,567,436)
Less: unfinanced tangible capital assets	<u>-</u>	<u>(638,000)</u>
	<u>72,013,194</u>	<u>72,121,143</u>
Amounts to be recovered from future revenues:		
Accrued interest	(31,025)	(33,581)
Accrued landfill closure and post-closure costs	(2,050,119)	(1,799,758)
Employee benefits payable	<u>(247,575)</u>	<u>(274,237)</u>
	<u>(2,328,719)</u>	<u>(2,107,576)</u>
	<u>\$ 78,510,763</u>	<u>\$ 77,542,389</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

11. SEGMENTED INFORMATION

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

General Government

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

Protection to Persons and Property

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

Transportation Services

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

Environmental Services

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

Health Services

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

Recreation and Cultural Services

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

Planning and Development

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

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

11. SEGMENTED INFORMATION (continued)

	<u>General Government</u>	<u>Protection</u>	<u>Transportation</u>	<u>Environment</u>	<u>Health</u>	<u>Recreation and Cultural</u>	<u>Planning and Development</u>	<u>2023 Totals</u>	<u>2022 Totals</u>
Revenues									
Municipal taxation	\$ 731,508	\$ 1,737,974	\$ 2,513,809	\$ 443,100	\$ 2,181	\$ 1,012,703	\$ 188,662	\$ 6,629,937	\$ 6,353,704
User charges	88,935	330,591	52,814	4,252,335	-	714,726	150,566	5,589,967	5,547,576
Government transfers									
- operating	291,143	691,720	1,000,505	176,355	868	403,059	75,088	2,638,738	2,527,173
- capital	-	-	882,455	-	-	275,000	-	1,157,455	2,404,387
Other	<u>873,843</u>	<u>-</u>	<u>21,234</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>895,077</u>	<u>1,275,033</u>
	<u>1,985,429</u>	<u>2,760,285</u>	<u>4,470,817</u>	<u>4,871,790</u>	<u>3,049</u>	<u>2,405,488</u>	<u>414,316</u>	<u>16,911,174</u>	<u>18,107,873</u>
Expenditures									
Wages and benefits	958,282	929,024	1,454,950	1,214,282	-	1,005,092	268,059	5,829,689	5,407,813
Interest municipal debt	-	39,643	33,228	190,215	-	-	11,378	274,464	263,831
Materials and services	553,288	570,032	1,293,301	1,970,759	6,059	852,454	140,012	5,385,905	4,916,066
Contracted services	-	18,381	88,627	487,199	-	1,657	-	595,864	565,603
Insurance and financial costs	123,548	55,783	102,068	75,110	-	115,237	2,446	474,192	415,603
Third party transfers	-	135,854	-	-	-	177,035	36,500	349,389	288,456
Amortization	<u>79,046</u>	<u>264,237</u>	<u>1,244,735</u>	<u>1,070,651</u>	<u>-</u>	<u>358,752</u>	<u>15,876</u>	<u>3,033,297</u>	<u>2,923,898</u>
	<u>1,714,164</u>	<u>2,012,954</u>	<u>4,216,909</u>	<u>5,008,216</u>	<u>6,059</u>	<u>2,510,227</u>	<u>474,271</u>	<u>15,942,800</u>	<u>14,781,270</u>
Net surplus (deficit)	\$ <u>271,265</u>	\$ <u>747,331</u>	\$ <u>253,908</u>	\$ <u>(136,426)</u>	\$ <u>(3,010)</u>	\$ <u>(104,739)</u>	\$ <u>(59,955)</u>	\$ <u>968,374</u>	\$ <u>3,326,603</u>

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

12. OPERATION OF SCHOOL BOARDS AND THE UNITED COUNTIES

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

	<u>2023</u>	<u>2022</u>
School boards	<u>\$ 2,654,419</u>	<u>\$ 2,587,608</u>
United Counties of Stormont, Dundas and Glengarry	<u>\$ 7,464,684</u>	<u>\$ 7,064,926</u>

13. PENSION AGREEMENTS

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

Each year an independent actuary determines the funding status of the OMERS pension plan (the Plan) by comparing the actuarial value of the invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023. The results of this valuation disclosed total actuarial liabilities of \$136,185 million with actuarial assets of \$131,983 million indicating an actuarial deficit of \$4,202 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of employers and plan members participating in the Plan. The Township has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. As a result, the Township does not recognize any share of the OMERS pension deficit.

The amount contributed to OMERS for 2023 was \$353,925 (2022 - \$326,401) for current service and is included as an expenditure on the statement of operations.

14. CONTINGENCIES

In 2014, the Government of Ontario expanded regulations to include six additional cancers presumed to be work related for firefighters under the Workplace Safety and Insurance Act. This change is retroactive to January 1, 1960. The Workplace Safety and Insurance Board (WSIB) has determined a potential liability for all Schedule 2 employers based on the total number of firefighters employed across the province. As the WSIB potential liability has been based on assumptions and general allocations and no specific claims have been filed with the Township, no provision for potential claims has been recorded in these financial statements. The Township previously established a reserve for future WSIB costs in the amount of \$55,320 to mitigate any claims from when it previously was a Schedule 2 employer.

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

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

15. BUDGETED FIGURES

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

	<u>2023</u>
Annual surplus as budgeted	\$ -
Add:	
Capital expenditures expensed	6,759,408
Principal repayment of municipal debt expensed	677,946
Transfers to reserves expensed	152,230
Less:	
Loan proceeds included as income	(1,810,000)
Transfers from reserves included as income	(1,042,603)
Principal repayment of tile drain loans receivable included as income	(91,250)
Amortization of tangible capital assets not recorded	<u>(3,033,299)</u>
Annual budgeted surplus as presented on the statement of operations	<u>\$ 1,612,432</u>

16. EXPENSES BY OBJECT

Operating expenditures by object is summarized as follows:

	<u>2023</u>	<u>2022</u>
Wages and benefits	\$ 5,829,689	\$ 5,407,813
Interest on municipal debt	274,464	263,831
Materials and services	5,385,905	4,916,066
Contracted services	595,864	565,603
Insurance and financial costs	474,192	415,603
Third party transfers	349,389	288,456
Amortization	<u>3,033,297</u>	<u>2,923,898</u>
	<u>\$ 15,942,800</u>	<u>\$ 14,781,270</u>

17. MEASUREMENT UNCERTAINTY - LANDFILL LIABILITIES

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

CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

18. FUTURE ACCOUNTING PRONOUNCEMENTS

Standards effective beginning on or after April 1, 2023:

Revenues

PS 3400 - Revenue establishes standards on how to account for and report on revenue, specifically differentiating between revenue arising from transactions that include performance obligations, referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

This standard is effective for fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

19. SUBSEQUENT EVENT

The Township announced the closing of Recyclage Alexandria Recycling Equipe (RARE) scheduled for December 31, 2024 due to changes in the Blue Box regulations and requirements wherein recycling collection and processing will no longer be the responsibility of municipalities and will be conducted by producers.

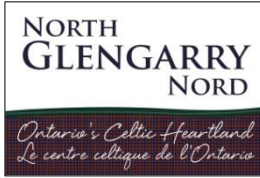
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CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

SCHEDULE 1 - FIVE YEAR FINANCIAL REVIEW (unaudited)

DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Population	10,811	8,444	8,325	8,407	8,379
Number of Households (MPAC)	4,957	4,940	4,910	4,898	4,879
Taxable Assessment (000's)					
Residential and farm	\$ 1,391,893	\$ 1,374,561	\$ 1,363,904	\$ 1,358,395	\$ 1,255,913
Commercial and industrial	<u>117,209</u>	<u>114,926</u>	<u>114,753</u>	<u>114,598</u>	<u>109,351</u>
Total	<u>\$ 1,509,102</u>	<u>\$ 1,489,487</u>	<u>\$ 1,478,657</u>	<u>\$ 1,472,993</u>	<u>\$ 1,365,264</u>
Property Taxes Billed (000's)					
Own purpose	\$ 6,630	\$ 6,354	\$ 6,213	\$ 6,254	\$ 5,743
Upper-Tier Municipality	7,465	7,065	6,893	6,904	6,533
School Boards	<u>2,654</u>	<u>2,588</u>	<u>2,573</u>	<u>2,883</u>	<u>2,872</u>
Total	<u>\$ 16,749</u>	<u>\$ 16,007</u>	<u>\$ 15,679</u>	<u>\$ 16,041</u>	<u>\$ 15,148</u>
Tax Arrears					
% of own levy	19 %	20 %	25 %	28 %	34 %
% of total levy	8 %	8 %	11 %	11 %	13 %
Municipal Debt (000's)					
Municipal debt	\$ 8,922	\$ 8,757	\$ 9,420	\$ 9,345	\$ 9,733
Annual debt charges	\$ 758	\$ 923	\$ 913	\$ 1,029	\$ 705
Municipal Equity (000's)					
Surplus and reserves	\$ 8,826	\$ 7,529	\$ 6,957	\$ 5,058	\$ 6,203
Invested in tangible capital assets	\$ 72,013	\$ 72,121	\$ 69,329	\$ 67,885	\$ 63,216
Reserves as % of operating expenses	55.36 %	50.94 %	49.07 %	37.00 %	43.75 %
Financial Indicators:					
Sustainability:					
Financial assets to liabilities	0.81 %	0.70 %	0.65 %	0.56 %	0.69 %
Municipal debt to tangible capital assets	11.05 %	10.77 %	11.99 %	12.14 %	13.40 %
Flexibility:					
Debt charges to total operating revenue	4.91 %	6.23 %	6.29 %	7.26 %	4.83 %
Total operating revenue to taxable assessment	1.02 %	1.00 %	0.98 %	0.96 %	1.07 %
Vulnerability:					
Operating government transfers to operating revenues	17.09 %	17.05 %	19.21 %	20.24 %	21.45 %
Total government transfers to total revenues	24.59 %	33.27 %	38.25 %	39.59 %	65.60 %



**Arts, Culture and Heritage Committee
MINUTES**

Tuesday, April 2, 2024 at 1:00 pm

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

PRESENT: Jeff Manley, Chair
Carma Williams, Deputy Mayor
Nicole Nadeau, Member at Large
Sharon McRae, Member at Large
Elizabeth Caddell, Member at Large
Anne Leduc, Director of Community Services//Recording Secretary

REGRETS: Deirdre Hill, Member at Large
Laura Eustace-Lormier, Member at Large
Sarah Huskinson, Chief Administrative Officer

1) CALL TO ORDER

The meeting was called to order at 1:06 pm by the Chair.

2) DECLARATIONS OF PECUNIARY INTEREST

None.

3) ADDITIONS, DELETIONS OR AMENDMENTS

8e) Blue Plaque for the Glengarry News Building

4) ADOPTION OF THE AGENDA

Moved by: Carma Williams

Seconded by: Sharon MacRae

That the agenda for the Arts, Culture and Heritage Meeting of April 2, 2024 be adopted as amended.

Carried.

5) ADOPTION OF PREVIOUS MINUTES

Moved by: Nicole Nadeau

Seconded by: Sharon MacRae

That the minutes for the Arts, Culture and Heritage Meeting of March 4, 2024 be adopted as presented.

Carried.

6) BUSINESS ARISING FROM THE MINUTES

None

7) DELEGATIONS

Peter Young - Director of Planning and Economic Development Services and Lindsay Parisien - Senior Planner from SDG Counties met with the Committee members to discuss the impact that Bill 23 and the changes to the *Ontario Heritage Act*, R.S.O. 1990, c. O.18.

Lindsay spoke to the designation process and demonstrated how this could be achieved in North Glengarry and creates samples of a Notice of intent to designate and designation document.

Four properties from the ones identified by the Committee have more extensive research so ideally a phased process could start with these four properties. Once the notice of Intent there are 30 days for the public to comment and then 120 to get bylaw in place.

Next Steps

March 11, 2024 – Council Meeting – presentation by Lindsay with an update on the impacts of the changes under Bill 23 and The Heritage Act.

April 2, 2024 – ACH Meeting – Review of Notice of Intent to Designate by ACHC members.

April 2024 – Meet with proposed property owners

May 13, 2024 – Council Meeting – Proposed Notice of Intent and request for approval to move forward with the designations.

Following weeks:

- Meetings with property owners accompanied by Lindsay
- Publishing the information in The Review either electronically or in the paper.

8) AGENDA ITEMS

a. Notice of Intent to Designate from Lindsay Parisien

Small changes to be communicated to Lindsay – add a picture of the property façade and remove bullet about municipal taxes.

Arrange to meet with property owners prior to publishing the letters in the Review and on-line.

b. CIP – Proposal changes

A draft of the proposed changes to the Community Improvement Plan was brought to the Committee. The information in the CIP is always presented by staff especially since the goal is to maximize the amount of funding a property owner can access.

The Heritage Listing document will be revised next and brought to the Committee for their review.

c. Community Improvement Plan application – 117 Main Street South, Alexandria

Moved by: Carma Williams

Seconded By: Sharon McRae

THAT the Arts, Culture and Heritage Committee recommends the following to Council for the Community Improvement Plan Project at 117 Main Street South, Alexandria, Ontario, as submitted by the property owners Stephane and Ginny Ménard.

- Program B – Building Improvement Grant representing a matching grant of 50% up to a maximum of \$7,500.00 for two façades visible from the street.
- Program C - Commercial Signage, Civic Address Signage and Commercial Awning Grant Program representing a matching grant of 50% up to a maximum of \$2,000.00.
- Program E – Building Permit Grant representing a grant equal to 100% of the eligible building permit fees to a maximum of \$750.00.
- Program G – Municipal Loan Program of \$10,000.00.

Total Grants: \$10,250.00

Total Loan: \$10,000.00

Carried

d. Economic Development Verbal Update

- Economic Development hiring process update – Have presented an offer to an individual with an expected start date towards the end of April.
- CIPs:
 - Meeting on Thursday with Muir’s Bakery. Cheryl Latimer for CIP application – Façade improvements – awning, windows & doors.
 - Meeting with Jean Vaillancourt from Vaella Holdings regarding the Glengarry News. Looking at doing façade work this year. Will be applying to the Regional Incentives Program to fund extensive interior renovations. Planning on converting first floor into commercial space with rental unit at the back and upstairs.
- My Main Street program - \$20K available for improvements to local businesses
 - In addition to the CIP application, we submitted a My Main Street application for G&S Techtronics on March 28, 2024 plus we have applied to the Canada Digital Adoption Program for funding up to \$2,400.00 for an ecommerce site.
 - Muir’s thought they could reapply but they already received funding under the first round in 2022.
- Meet me on Main Street – Dunvegan has reserved June 8, 2024 for their event.
 - Dunvegan – June 8 (Saturday)
 - Alexandria – June 26
 - Apple Hill, Dalkeith or Glen Robertson – July 11
 - Maxville – July 25
 - Apple Hill, Dalkeith or Glen Robertson – August 22
- Met with Ann McMillan from the Glengarry Sports Hall of Fame for funding opportunities to replace the existing ramp at the entrance of the building. Both Federal and Provincial grants are closed as we arrived at the end of their fiscal year. Our expectation is that grant opportunities will become available over the next few months. Also discussed creating a fundraiser for the ramp.

- Planning a ribbon cutting in April for Attic Treasures and. Flowers with expansion to include refinishing of furniture. Deirdre Cuggy from the Cottage Blue has now joined owners Marc and Andrée Gauthier and is offering a selection of hand-crafted furniture and paintings.

e. Proposal to create a Blue Plaque to recognize The Glengarry News

During the meeting with Jean Vaillancourt, he mentioned that he wanted to recognize the building located at 117 Main Street South as the long-standing home of The Glengarry News. The municipality has the Blue Plaque program which celebrates individuals that lived in properties in the community. The present criteria does not cover long-standing businesses. Two models are being proposed: One that simply has The Glengarry News with its years in business and the other with Col. A.G.F. Macdonald, indicating that he was the founder of The Glengarry News.

The Committee reviewed the two proposals and put together a new plaque – The Glengarry News 1892 - 2023 founded by Col. A.G.F. Macdonald fondateur. The sample will be sent to Mr. Vaillancourt for his review.

9) PENDING BUSINESS

None

10) CORRESPONDENCE/INFORMATION ITEMS

Community Heritage Ontario is available for viewing.

11) NEXT MEETING

The next meeting will be held Monday, June 6, 2024 at 1:00 pm in the Council Chambers at the Township Main Office.

12) ADJOURNMENT

The meeting was adjourned at 2:18 pm by Elizabeth Caddell.

Jeff Manley

Moved by: Sharon McRae

Seconded by: Deirdre Hill

That the minutes for the Arts, Culture and Heritage Meeting of April 2, 2024 be adopted as presented.

Carried.

6) BUSINESS ARISING FROM THE MINUTES

None.

7) DELEGATIONS

None.

8) AGENDA ITEMS

a) Introduction – Ainsley Hunt – Economic Development Officer

Ms. Ainsley Hunt was introduced as the Township’s new Economic Development Officer. Ms. Hunt will be reaching out to the new owners of 9 Main Street South in Maxville to offer support as they open their business here.

b) CIP – 6 Main Street South, Maxville ON

Moved by: Deirdre Hill

Seconded By: Nicole Nadeau

THAT the Arts, Culture and Heritage Committee recommends the following to Council for the Community Improvement Plan Project at 6 Main Street South, Maxville, Ontario, as submitted by the property owners Cheryl and Ronald Latimer.

- Program B – Building Improvement Grant representing a matching grant of 50% up to a maximum of \$7,500.00 for two façades visible from the street.
- Program C - Commercial Signage, Civic Address Signage and Commercial Awning Grant Program for the Commercial Awning component representing a matching grant of 50% up to a maximum of \$2,500.00.
- Program E – Building Permit Grant representing a grant equal to 100% of the eligible building permit fees to a maximum of \$467.40, increased from \$262.40 as there had been an error in the previous calculation provided.
- Program G – Municipal Loan Program of \$10,000.00.

Total Grants: \$10,467.40

Total Loan: \$10,000.00

Muir's Bakery is a long-standing business in Maxville. Through the CIP, there are a number of improvements being completed.

Muir's Bakery will be installing nine (9) white windows on the second floor, being the West and South façade. The wood window frames will be capped with white aluminum. While the two windows on the first floor have already been replaced, the surrounding wood, stone and sills will be painted white to match the rest of the improvements.

The two front doors of the property will be replaced and will be burgundy in colour. The doors will have white grates through the windows.

The quarter bell awning will be burgundy to match the doors and will have "Muir's Bakery" written in white. An email was sent to the ACHC members on May 31, 2024 with proofs of the proposed signage. The ACHC members responded with their approval for the artwork to be processed.

The original "Muir's Bakery" sign will be re-installed.

Mrs. Williams inquired on the location of the windows that are being replaced. Mrs. Leduc clarified that all the windows in the application are located on the top floor of the building. Four are in the front, and five are on the side.

Carried

c) CIP – 117 Main Street South, Alexandria – Signage Approval (Housekeeping)

One of the conditions for the project located at 117 Main Street South in Alexandria was that the artwork must be approved by the Arts, Culture and Heritage prior to going to production.

An email was sent to the ACHC members on May 9, 2024, with proofs of the proposed signage. It was noted that even though the Significo proof for the corner sign shows it flat against the siding, the property owner has confirmed that corner sign will be hanging from a bracket.

The ACHC members responded with their approval for the artwork to be processed.

For housekeeping purposes, a formal motion is being recorded.

Moved by: Elizabeth Caddell

Seconded By: Carma Williams

THAT the Arts, Culture and Heritage Committee receives the proposed artwork for the property located at 117 Main Street South in Alexandria and approves that the artwork be processed for production.

Carried

d) Blue Plaque to recognize The Glengarry News – Update

The proof for The Glengarry News Blue Plaque was circulated to the ACHC members on Wednesday, April 17, 2024 for approval and as a result, the plaque is now in production and should be received mid-summer.

The plaques have greatly increased in cost from \$928.95 to \$2,297.67 each. Staff proposes that we limit the plaques to one per year.

e) The Glengarry News – Update

While there are no plans to restart The Glengarry News, The Glengarry Phoenix has been a reliable news source in the community. The Township has been sponsoring a column in their publication. Mrs. Leduc encourages the use of the Community Calendar as it is easily accessible online and allows for news sources to obtain information easily.

Mrs. Leduc noted The Glengarry Sports Times has increased in popularity as well. Additional staff are planned to be onboarded so the publication can continue with the increased demand.

A concern was raised regarding those who don't have internet, however. Mrs. Leduc has suggested resorting back to the "ad-bag" method.

Mr. Manley confirmed The Glengarry News sign will be moved to The Glengarry Archives.

Mrs. Leduc has met with the new owner of the building, Jean Vaillancourt, who will be applying for the January CIP and RIP intake. Mr. Vaillancourt's proposal is to create a commercial setting in the front of the building. The back and the upstairs floor would be made into apartments.

f) CIP Funding – Update

For the past two years, applications to the Community Improvement Plan were undersubscribed. For this year, staff had recommended the amount of funding be reduced from \$60,000 to \$30,000 in order to reflect those minimal applications.

The Palace Retirement Community, G&S Techtronics, and Muir's Bakery have their CIP applications approved this year. Their total combined grants come to \$28,931.27, which leaves \$1,068.73 in this year's CIP budget.

Ms. Hunt will be reaching out to the new owners of 9 Main Street South in Maxville regarding signage. Staff may propose to the committee a recommendation to bring forward individual CIP applications to Council for approval for the remainder of this year.

g) Alexandria 200 – Discussion

Mrs. Williams has received correspondence from Alexandria 200. They're inquiring with Scotiabank on displaying a photo of the original Scotiabank building, along with a bilingual caption written by The Glengarry Archives historian, Allan MacDonald, describing the history of the building and the bank. They have already approached the branch manager, who supports their proposition, but must have it approved by Scotiabank head office first.

Mrs. Williams suggests this endeavour should be done through the ACHC rather than the dissolved Alexandria 200 committee. The Alexandria 200 committee have noted they wish to close their bank account, which holds a remaining \$1,000. They also have Alexandria 200 books still for sale.

A proposal to transfer the remaining funds from The Alexandria 200 bank account to The ACHC for this project should it move forward. Given the size of the display, the project may cost more than \$1,000. It was suggested the ACHC funds the remaining portion of the cost, depending on the quoted price. Ms. Leduc brought attention to CIP funding through Program D – Landscaping and Public Art Grant program, if Scotiabank is looking to apply themselves. Funds from book sales would be donated to a charity.

The ACHC has decided to not proceed with this discussion until approval has been received from Scotiabank officials.

9) PENDING BUSINESS

None.

10) CORRESPONDENCE/INFORMATION ITEMS

Community Heritage Ontario is circulated to the committee members.

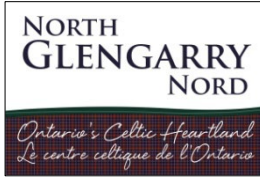
11) NEXT MEETING

The next meeting will be held Tuesday July 2, 2024 at 1:00 pm in the Council Chambers at the Township Main Office.

12) ADJOURNMENT

The meeting was adjourned at 1:58 pm by Nicole Nadeau.

Jeff Manley



**Arts, Culture and Heritage Committee
MINUTES**

Tuesday, July 2, 2024 at 1:00 pm

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

PRESENT: Jeff Manley, Chair
Carma Williams, Deputy Mayor
Deirdre Hill, Member at Large
Nicole Nadeau, Member at Large
Sharon McRae, Member at Large
Elizabeth Caddell, Member at Large
Anne Leduc, Director of Community Services
Ainsley Hunt, Economic Development Officer//Recording Secretary
Camille Charbonneau, Heritage and Tourism Summer Student

REGRETS: Sarah Huskinson, Chief Administrative Officer
Laura Eustace-Lormier, Member at Large

1) CALL TO ORDER

The meeting was called to order at 1:02 pm by the Chair.

2) DECLARATIONS OF PECUNIARY INTEREST

None.

3) ADDITIONS, DELETIONS OR AMENDMENTS

None.

4) ADOPTION OF THE AGENDA

Moved by: Sharon McRae

Seconded by: Deirdre Hill

That the agenda for the Arts, Culture and Heritage Meeting of July 2, 2024 be adopted as presented.

Carried.

5) ADOPTION OF PREVIOUS MINUTES

Moved by: Carma Williams

Seconded by: Nicole Nadeau

That the minutes for the Arts, Culture and Heritage Meeting of May 21, 2024 be adopted as presented.

Carried.

6) BUSINESS ARISING FROM THE MINUTES

None

7) DELEGATIONS

None

8) AGENDA ITEMS

- a) CIP – 6 Main Street South, Maxville ON – Awning Approval (Housekeeping)

An email was sent to the members of the Arts, Culture and Heritage Committee on May 31, 2024 with a snapshot of the proposed font for the quarterbell awning. The ACHC members responded with their approval for the artwork to be processed.

For housekeeping purposes, the following formal motion is being proposed and recorded in the minutes for traceability:

Moved by: Deirdre Hill

Seconded By: Sharon McRae

THAT the Arts, Culture and Heritage Committee receives the proposed artwork for the property located at 6 Main Street South in Maxville and approves that the artwork be processed for production.

Carried

- b) Blue Plaque to recognize The Glengarry News – Update

The proof for The Glengarry News Blue Plaque was circulated to the ACHC members on Wednesday, April 17, 2024 for approval. The plaque was produced but Corinna from Significo noted an imperfection and the plaque was returned to the foundry.

- c) Heritage Designation – Update

Heritage Designations are now underway, with the goal of designating five properties in the first round. Township Staff, County Staff, and Councillor Jeff Manley met with three property owners to discuss the intention of designating.

Mrs. Anne Leduc noted that messages have been left with The Dioceses of Ottawa-Cornwall, but has yet to received correspondence. Mrs. Leduc indicated she may contact the Toronto chapter as a next approach but wanted to follow the proper process to start. Mrs. Carma Williams said she may have a direct contact and will forward the information to Mrs. Leduc.

Mrs. Williams inquired if Staff could, in unison, discover the Dioceses intentions with the Church to ensure the Township is notified of any proposed changes to the property, as that had been agreed on in the past.

The component of the Church being located on Indian Lands was also discussed. Staff will be researching who should be contacted regarding the property's Designation.

Staff will be contacting the Van Nooten family to follow-up on the discussions from June.

Mrs. Leduc clarified the timeline for Heritage Designations as follows:

- Serve Notice of Intent to Designate to property owners and Ontario Heritage Trust, and publish notice in a widely circulated news source (The Review). 30-day objection period begins.
- Staff will prepare a By-law for each property for Council. If no objections are filed or Council does not withdraw the notice, a By-law must be passed within 120 days of the published Notice.
- Once a By-law is passed, Staff will serve the By-law to property owners and the Ontario Heritage Trust, and publish notice in a widely circulated news source (The Review). Second 30-day objection period begins.
- If no notice of appeal is given, the By-law comes into effect and the Clerk will ensure a copy of the By-law is registered against the affected property through the land registry office, and a copy of the registered By-law be served on the Ontario Heritage Trust.

d) Brownfields redevelopment – Impact on CIP

In early June, consultants working on behalf of Imperial Oil reached out to municipalities in SDG regarding brownfield properties in our communities. The property in question is located at 315 Main Street South in Alexandria.

Mrs. Leduc reviewed the incentives from other municipalities for brownfield redevelopment. A focus was centred on Tax Increment Grants, which is currently not offered by the Township. It is likely this grant would provide the most impact in the municipality.

Staff is gathering a database of current brownfield properties in the Township to bring forward with the proposed grant.

9) PENDING BUSINESS

None

10) CORRESPONDENCE/INFORMATION ITEMS

None

11) NEXT MEETING

The next meeting will be held Monday, October 7, 2024 at 1:00 pm in the Council Chambers at the Township Main Office.

12) ADJOURNMENT

The meeting was adjourned at 1:39 pm by Deirdre Hill.

Jeff Manley

THE CORPORATION OF THE TOWNSHIP OF NORTH GLENGARRY

**BY-LAW 38-2024
FOR THE YEAR 2024**

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 12 2024, 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 12th day of August 2024.

CAO/Clerk / Deputy Clerk

Mayor / Deputy Mayor

I, hereby certify that the forgoing is a true copy of By-Law No. 38-2024, duly adopted by the Council of the Township of North Glengarry on the 12th day of August 2024

Date Certified

CAO/Clerk / Deputy Clerk