



**AGENDA
COMMITTEE OF THE WHOLE
ADMINISTRATION & OPERATIONS**

Tuesday, October 14, 2025, 6:30 PM

**Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario**

Indigenous Land Acknowledgement:

The Township of Edwardsburgh Cardinal is situated on traditional territory of Indigenous peoples dating back countless generations, which is rich in history and home to many First Nations, Métis and Inuit people today.

As a Township, we have a responsibility for the stewardship of the lands on which we live, work and play, and today, this meeting place is still home to Indigenous people, and we are grateful to have the opportunity to work on and call this land home.

- 1. Call to Order – Chair, Mayor Deschamps**
- 2. Approval of Agenda**
- 3. Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof**
- 4. Business Arising from Previous Committee of the Whole Meeting Minutes (if any)**
- 5. Delegations and Presentations**
 - a. 2026 Pre-Budget Presentation
- 6. Consent Agenda**

Items listed under Consent Agenda are considered routine or no longer require a further discussion and are enacted in one motion. The exception to this rule is that a Member may request that one or more items be pulled for discussion and voted on separately.

 - a. Q3 2025 Council Remuneration Report [See item 8.a]
 - b. 2025 Q2 and Q3 Bylaw Report [See item 8.b]
- 7. Discussion Items**
 - a. 2026 Capital Business Case Studies
 - b. Spencerville Lagoon ECA Amendment
 - c. ICI Bluebox Collection Service Update
- 8. Action/Information Items**
 - a. Q3 2025 Council Remuneration Report - CONSENT

- b. 2025 Q2 and Q3 Bylaw Report - CONSENT
- c. 2025 Combined Q2 and Q3 Operations Report
- d. Q2 Fire Report 2025
- e. 2025 MTO Interim Report
- f. Cardinal and Industrial Park Water System MECP Inspection Reports
- g. Johnstown Water Wells Reserve Fund Transfer
- h. 2025 Audit Plan and Engagement Letter

- 9. **Councillor Inquiries/Notices of Motion**
- 10. **Member's Report**
- 11. **Question Period**
- 12. **Closed Session**
- 13. **Adjournment**

MINUTES
COMMITTEE OF THE WHOLE
ADMINISTRATION & OPERATIONS

Monday, September 8, 2025, 6:30 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario

PRESENT: Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Joe Martelle
Councillor Waddy Smail
John Hunter (Advisory Member)

REGRETS: Councillor Chris Ward

STAFF: Sean Nicholson, CAO
Dave Grant, Director of Operations/Deputy CAO
Jessica Crawford, Treasurer
Mike Spencer, Manager of Parks, Recreation & Facilities
Brian Moore, Fire Chief
Chris LeBlanc, Manager of Public Works
Natalie Charette, Interim Clerk

1. Call to Order – Chair, Mayor Deschamps

Mayor Deschamps called the meeting to order at 6:37pm.

2. Approval of Agenda

Moved by: J. Martelle

Seconded by: W. Smail

That the agenda be approved as amended.

Carried

3. Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof

None.

4. Business Arising from Previous Committee of the Whole Meeting Minutes (if any)

None.

5. Delegations and Presentations

None.

6. Consent Agenda

No items.

7. Discussion Items

None.

8. Action/Information Items

a. 2025 Credit Card Policy

Staff presented report to Committee, explaining that the policy is being updated for efficiency purposes and to better align with the organizational chart.

Moved by: S. Dillabough

Seconded by: W. Smail

THAT Committee recommend that Municipal Council approve the 2025 credit card policy as presented.

Carried

b. Pool Tender Award - Follow Up

Staff presented the report to Committee, reviewing the questions and answers provided. Clarification was given on the communication between the SEVA Group and staff, explaining they had no experience in Canada although the Project Manager is out of Oakville Ontario with previous experience.

Discussion ensued around requiring site visits for future tenders and project completion timeline. Committee asked staff to provide more information on where the project funding would come from, being careful to not create a deficit in the 2025 budget.

A recorded vote was requested by Deputy Mayor Dillabough:

Councillor W. Smail - Yea

Councillor J. Martelle - Yea

Deputy Mayor S. Dillabough - Nay

Mayor T. Deschamps - Yea

Moved by: J. Martelle

Seconded by: W. Smail

THAT Committee recommend that Council awards the tender EC-REC-04-2025 to Benson Pools in the amount of \$ 297,030.16 plus the non-rebated HST amount of \$5,227.73 plus an additional contingency of \$30,000.00 for a total project value of \$332,257.89; AND THAT any work completed in 2025 will come from the recreation capital budget and to include the project in the 2026 capital budget.

Carried

c. 2026 Circular Materials P and E Agreement

Staff presented the report to Committee, explaining the previous bylaw and agreement. Clarification was given on the expiration date of the current agreement, December 31, 2025 with the new agreement set to expire at the end of 2026.

Moved by: S. Dillabough

Seconded by: W. Smail

That Committee recommends that Council direct staff to indicate the Township's intention to enter into an agreement with Circular Materials for 2026 recycling promotion and education services and return with the draft agreement.

Carried

d. Skyview BESS Agreement - Use of Dobbie Road

Staff presented the report to Committee, clarity was given on the funds allotted to return the road back to its original state.

Moved by: W. Smail

Seconded by: S. Dillabough

That Committee recommends that Council enter into the Road Use Agreement as presented at Committee.

Carried

e. Source Water Protection Risk Management

Staff presented the report to Committee, explaining the changes made to the Clean Water Act. Committee discussed the requirements and when they were delegated to South Nation Conservation Authority. Surrounding municipalities have shown interest in entering into the agreement. At

minimum, annual reports will be distributed from South Nation Conservation Authority to the municipality.

Moved by: S. Dillabough

Seconded by: J. Martelle

That Committee recommends that Council support the shared source protection risk management advisor position through Raisin-South Nation and direct staff to bring forward a draft agreement for consideration.

Carried

f. Dundas Street West - Road Authority Change

Staff presented the report to Committee, explaining that this item was deferred at the August 25, Regular Council meeting in order to allow staff time to provide additional information to members ahead of making a decision. The various options and their impacts were presented.

Committee discussed the financial impact of taking over assets from the County.

Moved by: J. Martelle

Seconded by: W. Smail

THAT Committee recommends to Council supports Option 2 as presented.

Carried

g. Sidewalk Risk Management Program Update

The information report was presented to Committee, highlighting the success of the program since its implementation. Committee thanked staff for continuing on with the program and noted the visible changes because of its continuation.

h. 416 Northbound Closure

Staff presented the information item to Committee, explaining the proposed closure of the 416 Highway at the Spencerville exit and outlined detour route. The expectation is that there will be OPP present at the intersections to assist in directing traffic to the detour instead of allowing them to pass through Spencerville.

i. Draft Support Resolution - St. Lawrence Region Energy Task Force

Chair Mayor Deschamps spoke to the support resolution, explaining that Council has been advocating for an increase in support from the Ministry to allow for additional energy resources to be built within the St. Lawrence Region.

Moved by: J. Martelle
Seconded by: W. Smail

THAT Committee recommend that Municipal Council approves the attached support resolution at the next Regular Council meeting on Monday, September 29, 2025.

Carried

9. Councillor Inquiries/Notices of Motion

Councillor Smail made an inquiry about a sign at the arena that was leaning on the floor and asked if it could be installed. Additionally, he inquired about the Ingredion sign, staff explained it would be painted in the spring.

Deputy Mayor Dillabough asked for an update on the Spencerville Splashpad designs and whether they would be ready for public comment during the Spencerville Fair. Staff informed the Deputy Mayor of the process involved and that it would take more time to produce draft designs.

10. Member's Report

Member's reported on the following:

- Deputy Mayor Dillabough thanked staff for supporting a family that was affected by a house fire
- Councillor Smail reminded residents of the Porch Fest being put on by SERA on September 20th
- Mayor Deschamps thanked staff for the support and work put in to assist the family affected by the house fire and for working with neighbouring municipalities. The Port had a visit from Minister Jones, and look forward to hosting him and other Ministers in the future, thanked staff for the successful visit and tour. Discussions with Minister Lecce during his visit to HFI focused on the lack of hydro and gas expansion in the area.

11. Question Period

None.

12. Closed Session

None.

13. Adjournment

Moved by: W. Smail
Seconded by: J. Martelle

That Committee does now adjourn at 7:53 p.m.

Carried

Chair

Interim Clerk

2026 Pre-Budget Presentation

Committee of the Whole – Administration and
Operations

Prepared by: Jessica Crawford, Treasurer

Date: October 14th, 2025

Agenda

1. 2025 Tax Collection Review and Analysis
2. Key Economic Considerations
3. Operating Budget Considerations
4. Draft 5-Year Capital Plan
 1. Overall Summary
 2. Levy-Based Capital Projects
 3. Rate-Based Capital Projects
5. Proposed Meeting Schedule

2025 Tax Collection Review and Analysis

123	2021	2022	2023	2024	2025
Township	1.911%	2.811%	2.630%	3.00%	3.00%
Counties	-0.0047%	2.391%	6.870%	6.140%	5.110%
Education	0.00%	0.00%	0.00%	0.00%	0.00%
Overall Rate Increase	1.052%	2.322%	3.612%	3.639%	3.340%



2025 Average Household Impact:

Median: \$199K

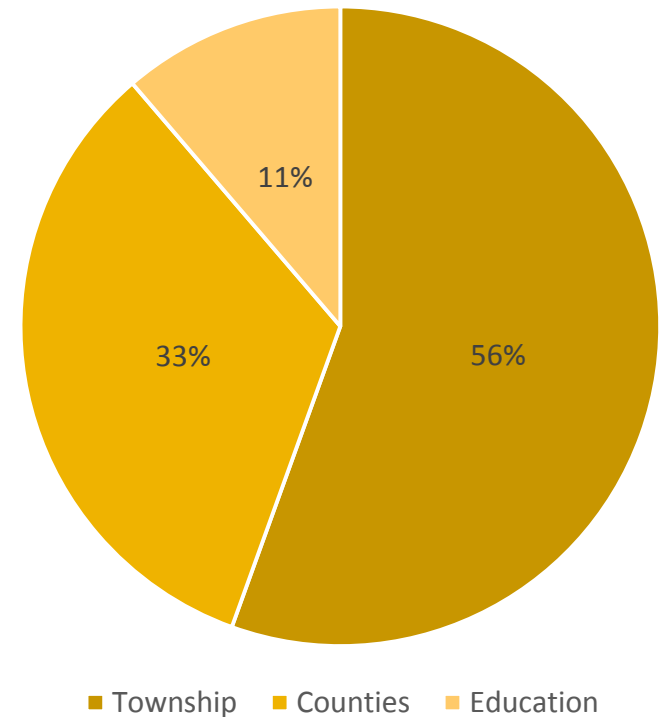
Annual Impact: \$43.88

2025 Tax Collection Review and Analysis

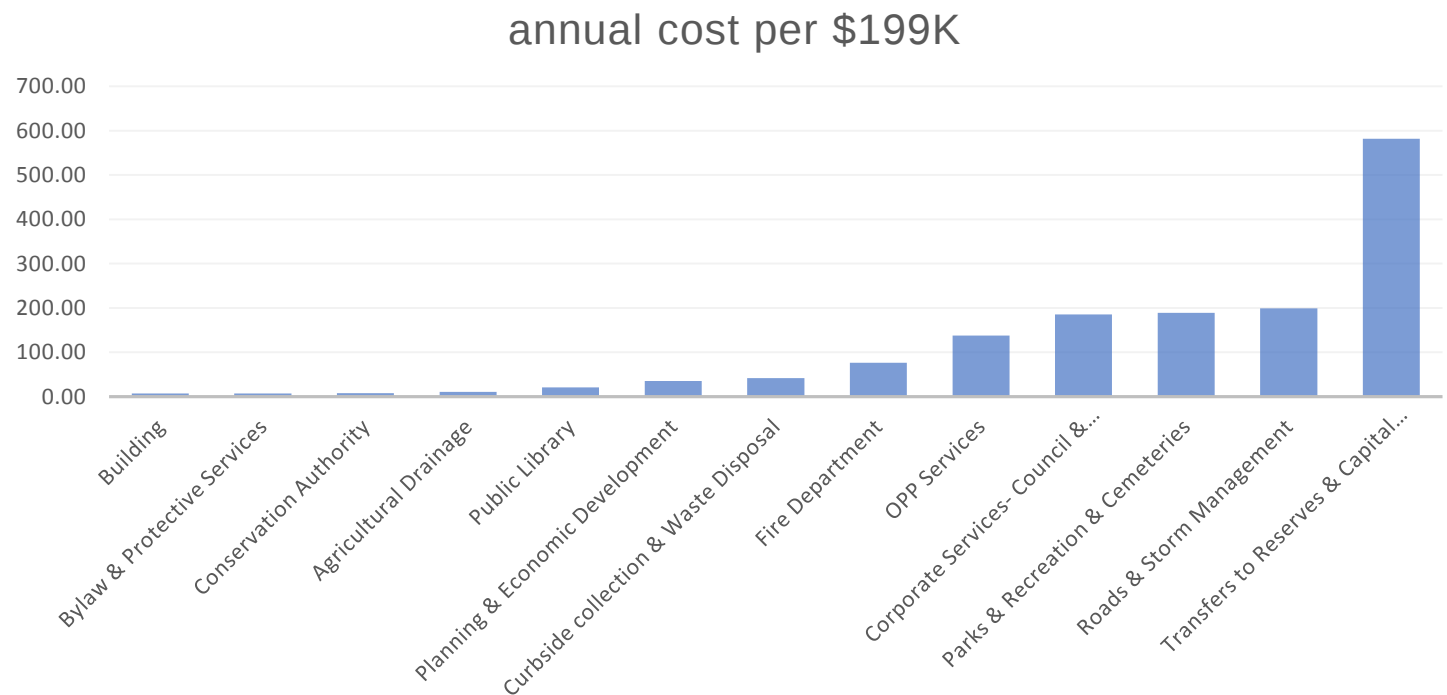
Based on 2025 tax rates, a 1% increase in the tax levy will generate **\$70,615.54** to the Township

Of the 2025 property taxes collected, 75% were paid by Residential taxpayers, 22% paid by Commercial taxpayers and the remaining 3% paid by other sources. 2026 is expected to be similar in percentages

Overall Tax Breakdown



2025 Tax Spending Analysis



Township portion annual cost \$1,499.64 for \$199K Median Assessment Value

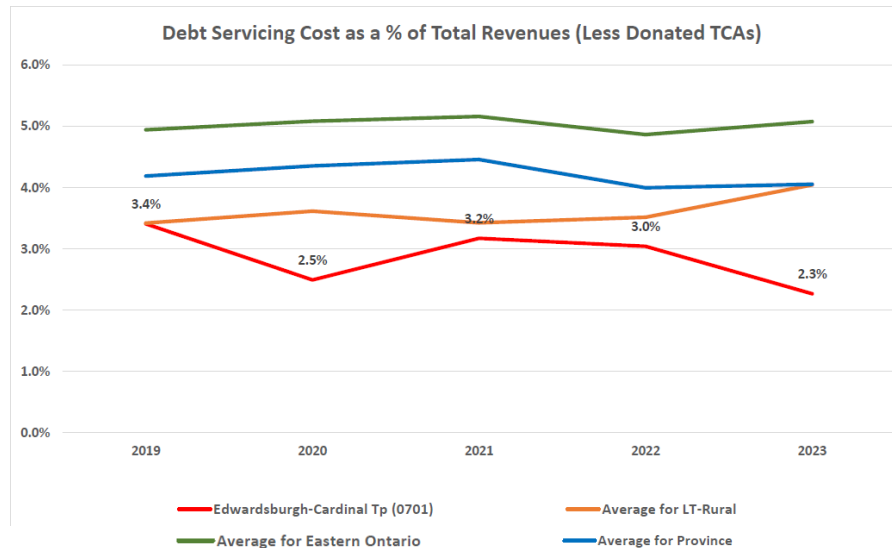
Levy-Based Surplus/(Deficit) Trend & Capital Investment

	2021	2022	2023	2024	2025	Total
Levy Based Surplus/(Deficit)	\$427,968.00	\$55,779.00	\$97,952.00	(\$207,391.00)	TBD	\$374,308.00
Capital Spend – Budgeted	\$1,980,424.00	\$4,320,534.00	\$5,349,992.00	\$4,242,269.00	\$4,474,719.00	\$20,367,938

- The Township has maintained an overall positive financial position
- Capital investment has more than doubled since 2021, reflecting asset renewal needs and inflationary cost escalation

Debt Serving Cost

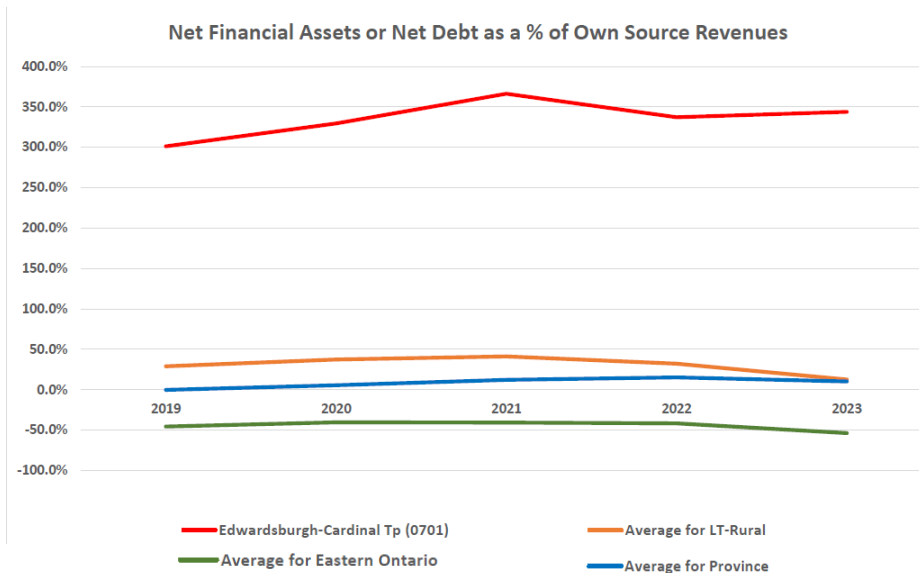
Indicator looks at how much of each dollar raised in revenue is spent paying down existing debt



- Lower reliance on debt, shows that capital projects are funded more through reserves, grants and general levy
- Greater financial flexibility, more room to use debt for future capital

Net Financial Assets & Own Source Revenues

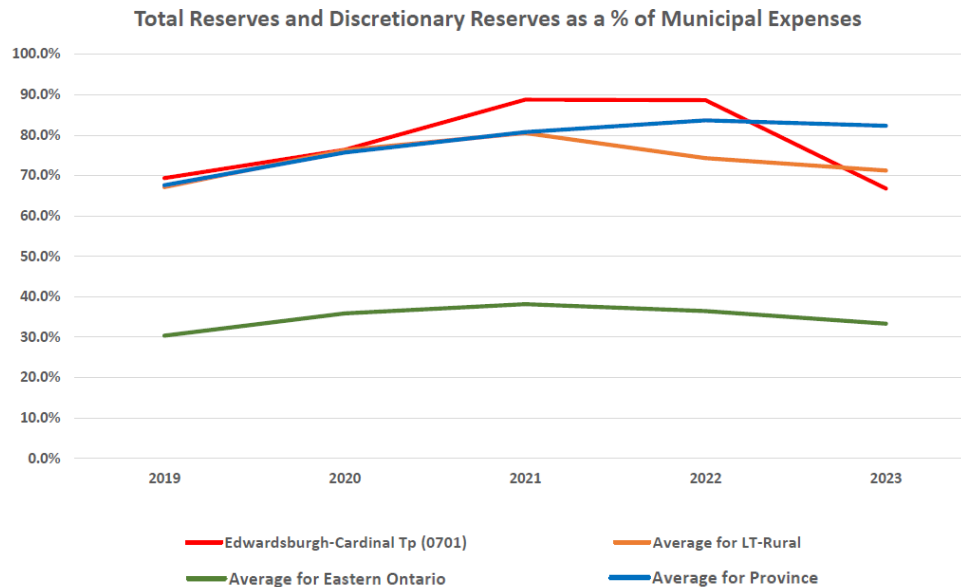
Indicator is a measure of financial sustainability and flexibility relative to the ability to generate revenue independently



- Low debt exposure, assets substantially exceed what it owes
- Greater capacity for future capital investment
- Indicates conservative financial management, been cautious in taking on debt

Total Reserves & Municipal Expenses

Indicator is a measure of a municipalities financial preparedness and flexibility relative to its annual spending



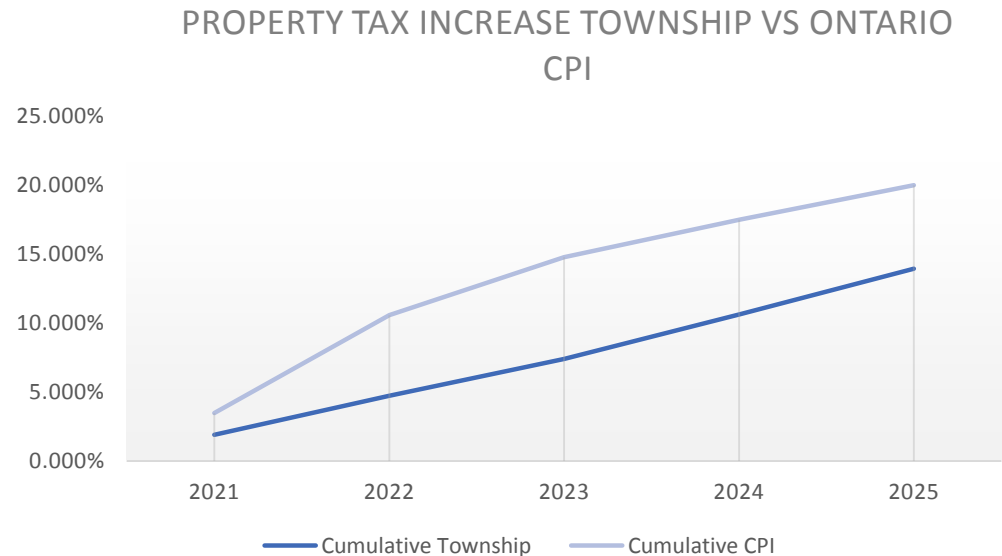
- Indicates balanced financial management
- Reflects adequate preparedness for future needs
- Sharp decline between years 2022-2023, shows capital spending drawdowns. Trending below average for rural and province

Key Economic Considerations 2026 Budget

Current Economic Trends:				
 Inflation	 Interest Rates	 Contracted Services Inflation	 Capital Cost Escalation	 Assessment Values
The CPI measures the change in cost for a basket of consumer goods and services groceries, housing, fuel, etc. Municipalities, however, purchase a very different basket: gravel, fuel, construction materials, insurance, labour, and contracted services. Which is a higher rate than CPI.	The decline in interest rates, will have effects on the interest income. Lower rates improve the municipality borrowing capacity by reducing the cost of debt.	Policing, waste collection, and other contracts are increasing more than the rate of inflation.	Still well above general CPI, especially for concrete, asphalt and steel.	No updated assessment from MPAC for 2025. Continued use of the 2016 MPAC assessments creates both financial strain and fairness issues. The only change is related to growth.

Township Property Tax Increase VS Ontario CPI

- Funding Gap vs Inflation is approximately 6% below CPI
- The Township has absorbed the inflationary pressure through current levy
- Buying power has also eroded by 6% and continued restraint risks impacting service levels and infrastructure



Operating Budget Considerations

Impacts to the Tax Levy or Funding

- BoC has been steadily cutting interest rates in 2025, directly impacting interest income from our main operating account. Interest on this account is currently 2.95% annually. This shows a decline of over 2.50% since 2024. More cuts are anticipated in 2025 and into 2026.
- Growth is projected by MPAC to be .72% or \$7.3M in assessed value, a decline from previous years 1.13%. Resulting in minimal increases to the tax base to offset rising costs.
- Resource sharing with neighbouring municipalities have a positive impact on the tax levy by helping contain costs and improving service efficiency.
- OMPF allocation for 2026 is unknown at this time.
- OPP costs for 2026 will be announced to municipalities in November, a maximum of 11% increase which would represent \$127,441.49 to our township.

Draft 5-Year Capital Plan

Summary of 5-year Capital Plan

CAPITAL PROJECTS

	2025	2026	2027	2028	2029	2025-2029 Total
<u>Levy Based Capital</u>						
Fire Department	\$ 100,000	\$ -	\$ 1,080,000	\$ 2,000,000	\$ 2,000,000	\$ 5,180,000
Administration	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Recreation	\$ 1,149,765	\$ 643,258	\$ 355,000	\$ 282,000	\$ 335,000	\$ 2,765,023
Public Works	\$ 939,000	\$ 790,000	\$ 1,314,600	\$ 1,810,000	\$ 1,464,000	\$ 6,317,600
Public Works - Roads	\$ 2,000,000	\$ 2,312,595	\$ 1,337,525	\$ 1,695,650	\$ 1,525,000	\$ 8,622,133
Total Levy Based Capital	\$ 4,228,765	\$ 3,745,853	\$ 4,087,125	\$ 5,787,650	\$ 5,324,000	\$ 22,924,756

User Rate Based Capital

Cardinal Wastewater	\$ 111,699	\$ -	\$ 700,000	\$ -	\$ 60,000	\$ 871,699
Cardinal Water	\$ 465,699	\$ 35,000	\$ 355,000	\$ 290,000	\$ 75,000	\$ 1,220,699
Spencerville Wastewater	\$ 503,469	\$ -	\$ 90,000	\$ 215,000	\$ 125,000	\$ 933,469
Industrial Park Water System	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Windmill Pumping Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total User Rate Based Capital	\$ 1,080,867	\$ 50,000	\$ 1,145,000	\$ 505,000	\$ 260,000	\$ 3,040,867

- Funding sources and priorities to be determined by project – point in time estimate of all work to be done
- Funding for Capital comes from a combination of the Operating Surplus, Grants, Reserves and any additional dedicated Capital Levies
- Depreciation expense is targeted to be 1.6M and capital expense should always be higher than depreciation to close the infrastructure gap as per the asset management plan

Levy Based Capital Projects

Fire Department & Administration

CAPITAL PROJECTS

	2025	2026	2027	2028	2029	2025-2029 Total
<u>FIRE DEPARTMENT</u>						
Pumper 1	\$ -	\$ -	\$ 780,000	\$ -	\$ -	\$ 780,000
Station #2 Design & Engineering	\$ 100,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 400,000
Bldg. Capital Upgrades	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000
Total	\$ 100,000	\$ -	\$ 1,080,000	\$ 2,000,000	\$ 2,000,000	\$ 5,180,000
<u>ADMINISTRATION</u>						
Administration Office Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website revamp	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

- Pumper 1 will require tendering in early 2026 to arrive in 2027
- 2027 – Design, engineering, document development & building tender
- Estimated building cost, requires tender for accurate figure

Recreation – Parks, Ball Diamonds and Tennis Courts

CAPITAL PROJECTS

		2025	2026	2027	2028	2029	2025-2029 Total
<u>RECREATION</u>							
Parks	Lawn Tractor	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ 70,000
	Picnic Tables / Garbage Cans	\$ 10,000	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ 45,000
	Splash Pad	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
	Bleachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Docks	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
	Truck	\$ -	\$ -	\$ 50,000	\$ -	\$ 60,000	\$ 110,000
	Paving Walk Way / Legion Way	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000
	Play Structure	\$ 80,000	\$ -	\$ 60,000	\$ -	\$ 75,000	\$ 215,000
	Holiday Signage	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 25,000
	Side by Side 4X4	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
	Waterfront Washroom Upgrades	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
	Spencerville Play Structure	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
	Spencerville Library Ramp	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Ball Diamonds						\$ -	\$ -
	North Ball Diamond Lights	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
	Johnstown - back diamond fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Johnstown - Lights/fencing	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ 62,000
	Cardinal - Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tennis Courts	Cardinal - Backstop	\$ -	\$ 26,000	\$ -	\$ -	\$ 75,000	\$ 101,000
Tennis Courts	Johnstown Tennis/ Pickle Ball Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Cardinal Tennis/ Pickle Ball Court	\$ 302,000	\$ -	\$ -	\$ -	\$ -	\$ 302,000
Total Parks, Ball Diamonds and Tennis Courts		\$ 807,000	\$ 311,000	\$ 175,000	\$ 217,000	\$ 255,000	\$ 1,765,000

Recreation – Arenas, Pools and Halls

CAPITAL PROJECTS

		2025	2026	2027	2028	2029	2025-2029 Total
Arenas	Spencerville - New Used Compressor	\$ -	\$ -	\$ 65,000	\$ -	\$ 80,000	\$ 145,000
	Spencerville - Dehumidifier	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Ingredion - HVAC System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pools	Johnstown - Pool Liner/Piping	\$ -	\$ 332,258	\$ -	\$ -	\$ -	\$ 332,258
	Johnstown - Pool Piping & Decking	\$ 277,765	\$ -	\$ -	\$ -	\$ -	\$ 277,765
	Johnstown - Washroom upgrades	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
South Centre	Hall lighting	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
	Generator	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
	Furnace / AC Unit Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	New Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UV Upgrades	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Arenas, Pools and Halls		\$ 342,765	\$ 332,258	\$ 180,000	\$ 65,000	\$ 80,000	\$ 1,000,023
Grand Total - Recreation		\$ 1,149,765	\$ 643,258	\$ 355,000	\$ 282,000	\$ 335,000	\$ 2,765,023

Public Works – Equipment

CAPITAL PROJECTS

	2025	2026	2027	2028	2029	2025-2029 Total
<u>PUBLIC WORKS</u>						
Vehicles						
1/2 Ton truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tandem Axle Plow truck	\$ 425,000	\$ -	\$ 450,000	\$ -	\$ 475,000	\$ 1,350,000
Roadside Mower	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 50,000
Sidewalk Plow	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 190,000
Excavator	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
Brushhead	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
Tractor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grader	\$ -	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000
						\$ -
Drainage						
	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Building Rehab						
	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
Sidewalk Rehab						
	\$ 134,000	\$ -	\$ 205,000	\$ 25,000	\$ 25,000	\$ 389,000
Pedestrian Crossings						
	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
Transfer Site						
	\$ -	\$ -	\$ -	\$ 438,000	\$ 330,000	\$ 768,000
Waterfront Clean-up						
	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
Road Construction and Removals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structural Features	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -
Bridge Rehab						
Galop Canal South Bridge	\$ -	\$ -	\$ 39,600	\$ -	\$ -	\$ 39,600
Weir Road Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jordan Road Culvert	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campbell Road Culvert	\$ -	\$ -	\$ 370,000	\$ -	\$ -	\$ 370,000
Ventnor Rd. Culvert	\$ -	\$ -	\$ -	\$ 572,000	\$ -	\$ 572,000
Tuttle Point Culvert	\$ -	\$ -	\$ -	\$ -	\$ 384,000	\$ 384,000
Total Public Works	\$ 939,000	\$ 790,000	\$ 1,314,600	\$ 1,810,000	\$ 1,464,000	\$ 6,317,600

Public Works – Rural Roads

CAPITAL PROJECTS

		Length (m)	Width (m)	Area (m2)	2025	2026	2027	2028	2029	Total
PUBLIC WORKS										
<u>Road reconstruction</u>	<u>Section</u>									
Rural										
Connell Rd	Pad and patch	300			\$ 25,908	\$ -	\$ -	\$ -	\$ -	\$ 25,908
Hurley Rd	Pad and patch	400			\$ 34,536	\$ -	\$ -	\$ -	\$ -	\$ 34,536
Goodin Rd	Pad and patch	200			\$ 17,268	\$ -	\$ -	\$ -	\$ -	\$ 17,268
Brouseville Rd	Pad and patch	5800			\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Pittston Rd East	Pad and patch	2725			\$ 42,072	\$ 400,000	\$ -	\$ -	\$ -	\$ 442,072
Cedar Grove	Fraser -Boundary	3600	7	25200	\$ 200,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,000,000
Windmill Rd					\$ -	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000
Jochem Rd		1770	7	12390	\$ -	\$ -	\$ 557,550	\$ -	\$ -	\$ 557,550
Glen Smail		3600	7	25200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connell Rd		3500	6.5						\$ 675,000	\$ 675,000
Rock Street	Armstrong - Crowder	2250	5	11250	\$ -	\$ -		\$ 380,000	\$ -	\$ 380,000
Crowder Rd	CR22 to Armstrong	3500	6.5	22750					\$ 525,000	\$ 525,000
Scott Rd	CR22 to Holmes	1600	6.5	10400					\$ 325,000	\$ 325,000

Public Works – Roads: Cardinal, New Wexford, Johnstown & Spencerville

CAPITAL PROJECTS										2025-2029
		Length (m)	Width (m)	Area (m2)	2025	2026	2027	2028	2029	Total
Cardinal										
Middle St.	John St. -Dundas	230	8	1920	\$ -	\$ 13,800	\$ -	\$ 386,400	\$ -	\$ 400,200
Middle St.	James -John	100	8	800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reid St	Joseph-Dundas	310	7	2170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waddell	Dundas-Canal	130	6	780	\$ 351,532	\$ -	\$ -	\$ -	\$ -	\$ 351,532
New St.	John-James	90	10	900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legion Way		110	7	770	\$ 26,950	\$ -	\$ -	\$ -	\$ -	\$ 26,950
Meadowland Drive		330	7	2310	\$ -	\$ 23,100	\$ -	\$ 103,950	\$ -	\$ 127,050
Dishaw Street		540	7	3780	\$ -	\$ 37,800	\$ -	\$ 170,100	\$ -	\$ 207,900
Victoria Street	Lambert to Dundas	80	7	560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Victoria Street	Dundas to John	181	7	1267	\$ -	\$ 11,770	\$ -	\$ -	\$ -	\$ 11,770
East St		275			\$ -	\$ 26,125	\$ -	\$ -	\$ -	\$ 26,125
James St.	Tracks - Middle St.	120	6.8	815	\$ -	\$ -	\$ 93,350	\$ -	\$ -	\$ 93,350
Dundas St.	Legion Way - Bridge				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Wexford										
Riverview Cres.	All	200	6	1200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reilly St.	All	370	6	2220	\$ -	\$ -	\$ 47,400	\$ -	\$ -	\$ 47,400
Hooker St.	All	150	5.5	825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Keefer St.	All	110	6	660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Johnstown										
Sophia	Second-Albert	810	5.5	4455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sutton Dr.	Sofia-JCC parking	360	6.5	2340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Second St.	Sophia-Elizabeth	400	6	2400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mary Street		440	7	3080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elizabeth Street		440	7	3080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Frederick Street		1500	7	10500	\$ -	\$ -	\$ -	\$ 472,500	\$ -	\$ 472,500
Fourth Street	All	340	7	2380	\$ -	\$ -	\$ -	\$ 107,100	\$ -	\$ 107,100
Fifth	Elizabeth to end	120	7	840	\$ -	\$ -	\$ -	\$ 37,800	\$ -	\$ 37,800
Holly Drive		440	7	3080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ross Spencer/Linton /Meyers		460	7	3220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gillis Street	All	120	7	840	\$ -	\$ -	\$ -	\$ 37,800	\$ -	\$ 37,800
Spencerville										
Henderson St.	CR44-School	62	8	496	\$ 46,180	\$ -	\$ -	\$ -	\$ -	\$ 46,180
South St.	Water-Slone	330	7	2310	\$ 391,750	\$ -	\$ -	\$ -	\$ -	\$ 391,750
Water St.	Spencer-Mill	100	6	600	\$ 215,167	\$ -	\$ -	\$ -	\$ -	\$ 215,167
Irving Street		250	7	1750	\$ -	\$ -	\$ 328,750	\$ -	\$ -	\$ 328,750
Hutton Street		65	7	455	\$ -	\$ -	\$ 20,475	\$ -	\$ -	\$ 20,475
Total Public Works - Roads		47873			\$ 2,000,000	\$ 2,312,595	\$ 1,337,525	\$ 1,695,650	\$ 1,525,000	\$ 8,622,133

Rate Based Capital Projects – Cardinal Water & Wastewater

CAPITAL PROJECTS	2025	2026	2027	2028	2029	2025-2029 Total
ENVIRONMENTAL SERVICES						
<u>Cardinal Wastewater</u>						
CIPP Lining Helen Street	\$ -	\$ -	\$ -	\$ -		\$ -
Replace Grit Dewatering System	\$ -	\$ -	\$ -	\$ -		\$ -
Dundas Street W - Engineering	\$ 18,699	\$ -	\$ -	\$ -	\$ -	\$ 18,699
SCADA Workstation/historian upgrades (50%)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Generator and Fuel System Repairs	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Rotopac replacement	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Air Handler Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Dundas Street	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Building Mechanical (Rehab/Repair)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Middle Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
William St Reline	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
Total	\$ 111,699	\$ -	\$ 700,000	\$ -	\$ 60,000	\$ 871,699
<u>Cardinal Water System</u>						
Golden Anderson Pump Director	\$ -	\$ -	\$ -	\$ -		\$ -
Filter Upgrades	\$ -	\$ -	\$ -	\$ -		\$ -
SCADA Workstation/historian upgrades (50%)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
UV Replacements at Water Plant	\$ 387,000	\$ -	\$ -	\$ -	\$ -	\$ 387,000
Dundas Street W - Engineering	\$ 18,699	\$ -	\$ -	\$ -	\$ -	\$ 18,699
Generator and Fuel System Repairs	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Cardinal Water Tower Communication Upgrades	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Vehicle Replacement (on-call 4x4)	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Interior touch ups Water tower	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000
Dundas Street W - Water Main Replacement	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Building Mechanical (Rehab/Repair)	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Middle Street	\$ -	\$ -	\$ -	\$ 240,000		\$ 240,000
Total	\$ 465,699	\$ 35,000	\$ 355,000	\$ 290,000	\$ 75,000	\$ 1,220,699

Rate Based Capital Projects – Spencerville Wastewater & Industrial Park

CAPITAL PROJECTS

	2025	2026	2027	2028	2029	2025-2029 Total
ENVIRONMENTAL SERVICES						
<u>Spencerville Wastewater System</u>						
Generator and Fuel System Repairs	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Spencerville PS 1 Pump Upgrades	\$ 448,469	\$ -	\$ -	\$ -	\$ -	\$ 448,469
Lagoon ECA upgrades	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Lagoon Weed Removal	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ 180,000
Spencerville PS 2 and 3 Pump Upgrades	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 250,000
Total	\$ 503,469	\$ -	\$ 90,000	\$ 215,000	\$ 125,000	\$ 933,469
<u>Industrial Park Water System</u>						
Chlorine Analyzer Relocation to Guard House	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
<u>Windmill Station</u>						
Pump station upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 1,080,867	\$ 50,000	\$ 1,145,000	\$ 505,000	\$ 260,000	\$ 3,040,867

- All charges for rate-based capital are paid by the direct users of the asset

Proposed Meeting Schedule

- October 14th COW-AO – Business Case Information
- November 10th COW-AO – Capital Meeting #1 & Rate Based Budgets
- November 24th Regular Council – Rate Budget Bylaws Presented
- December 1st COW-AO – Capital Meeting #2
- January 12th COW-AO – Operating #1
- January 22nd – Operating Budget #2 (If needed)
- February 9th COW-AO – Final Consolidated Budget Presentation
- February 23rd Regular Council – Budget Bylaw Presented

Committee: Committee of the Whole – Administration and Operations

Date: October 14, 2025

Department: Finance

Topic: 2026 Capital Business Case Studies

Background: As part of the 2026 budget process, departments were asked to prepare business cases for their proposed 2026 capital projects. These business cases provide an executive summary, business need, and project objectives to support prioritization of capital investments for the upcoming year.

Attached to this report are all submitted departmental business cases, along with a summary listing of the proposed 2026 capital projects. At this stage, no funding sources have been assigned to the projects. The intent of this report is to provide Committee and Council with an opportunity to review the proposed capital initiatives in advance of the Capital #1 meeting, scheduled for November 10th, where funding sources and financing strategies will be presented for consideration.

It is recommended that Council seek any clarification from the authors of the respective submissions prior to the November meeting to support an informed discussion during the capital deliberations.



Treasurer



CAO

2026 Final Capital Budget - Levy Based
Funding Analysis - DRAFT - UNFUNDED

			Expense	Funding Type						
GL Code	Department	Project	2026 Budget	Reserves	Grants	WIP	Debt	Total	2026 Tax Levy	Notes
	Recreation	Parks - Picnic Tables - Replacement	\$ 15,000					\$ -	\$ 15,000	Annual Investment
	Recreation	Holiday Signage	\$ 10,000					\$ -	\$ 10,000	Continuation of 2025 Investment
	Recreation	Side by Side 4X4	\$ 25,000					\$ -	\$ 25,000	Business Case Attached
	Recreation	Waterfront Washroom Upgrades	\$ 150,000					\$ -	\$ 150,000	Request from Deputy Mayor - No Business Case Attached
	Recreation	Spencerville Play Structure	\$ 40,000					\$ -	\$ 40,000	Request from Councillor Ward - Preliminary Estimate
	Recreation	Spencerville Library Ramp	\$ 45,000					\$ -	\$ 45,000	
	Recreation	Cardinal - Backstop	\$ 26,000					\$ -	\$ 26,000	Business Case Attached
	Recreation	Johnstown - Pool Liner/Piping	\$ 332,258					\$ -	\$ 332,258	Pre-Budget approval
	Public Works	Sidewalk Plow - Spencerville	\$ 190,000					\$ -	\$ 190,000	Business Case Attached
	Public Works	Excavator	\$ 450,000					\$ -	\$ 450,000	Business Case Attached
	Public Works	Waterfront Cleanup	\$ 100,000					\$ -	\$ 100,000	Council Request - Upset limit of \$100,000
	Public Works	Building Rehab	\$ 50,000					\$ -	\$ 50,000	Continuation of ongoing projects
	Public Works - Roads	Pittston Rd East	\$ 400,000					\$ -	\$ 400,000	Partnership with South Dundas - EC Portion
	Public Works - Roads	Cedar Grove	\$ 1,800,000					\$ -	\$ 1,800,000	Business Case Attached
	Public Works - Roads	Middle Street - John to Dundas	\$ 13,800					\$ -	\$ 13,800	Business Case Attached
	Public Works - Roads	Meadowland Drive	\$ 23,100					\$ -	\$ 23,100	Business Case Attached
	Public Works - Roads	Dishaw Street	\$ 37,800					\$ -	\$ 37,800	Business Case Attached
	Public Works - Roads	Victoria Street - Lambert to Dundas	\$ 11,770					\$ -	\$ 11,770	Business Case Attached
	Public Works - Roads	East Street - John to Dundas	\$ 26,125					\$ -	\$ 26,125	Business Case Attached
			\$ 3,745,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,745,853	Total Levy Based Capital
									\$ -	Operating Surplus (Estimated)
									\$ 3,745,853	Additional Levy or Debt

BUSINESS CASE

Parks & Recreation Department Picnic Tables and Recyclable Waste Receptacles 2026 Budget

Executive Summary

This business case outlines the need for additional outdoor amenities within our municipal parks and recreation spaces in 2026. The proposal recommends the purchase of **five (5) small picnic tables, two (2) large picnic tables, and two (2) additional recyclable garbage cans**. These additions support increased park usage, align with Township environmental initiatives, and address growing demand from residents and visitors for more inclusive and functional public spaces.

Business Need

The Township's outdoor recreation areas have seen consistent and growing use, particularly during the summer months and for special community events. Existing picnic infrastructure is insufficient during peak periods, leading to crowding and reduced user satisfaction. Additionally, the current number of recycling receptacles does not adequately support proper waste separation, leading to overflow and contamination of garbage streams.

Key needs identified:

- Limited picnic seating is available in high-traffic park areas.
- Current tables are aging and, in some cases, inaccessible for families or those with mobility devices.
- Additional recyclable bins are required to support waste diversion goals and provincial standards for environmental management.

Options or Solutions Analysis

Option	Description	Pros	Cons
Do Nothing	Maintain current inventory	No immediate budget impact	Continued crowding, potential dissatisfaction, increased litter
Replace Existing Only	Swap aging tables one-for-one	Slight improvement in quality	No net gain in capacity or functionality
Recommended: Purchase 5 Small + 2 Large Picnic Tables + 2 Recyclable Bins	Add seating and improve recycling options	Meets current and projected demand, supports environmental goals	Requires capital outlay

The recommended solution provides the best value in terms of service impact, accessibility, and environmental benefit.

Financial and/or Non-Financial Benefits

Financial:

- Low long-term maintenance costs with modern, durable materials.
- Cost avoidance by proactively reducing waste overflow issues and potential clean-up expenses.

Non-Financial:

- Improves user experience for families, seniors, and individuals with accessibility needs.
- Supports local and regional environmental sustainability initiatives.
- Reinforces Township branding as a family-friendly and eco-conscious destination.

Risk Analysis

Risk	Mitigation
Increased costs due to inflation or procurement delay	Issue RFP early in fiscal year; allow for unit rate flexibility
Vandalism or misuse of new tables/bins	Placement in high-visibility, patrolled areas; secure anchoring or chained with locks
Uneven usage across parks	Distribute based on seasonal usage data and public feedback

Conclusion

These additions will improve functionality, promote environmental stewardship, and address existing service gaps in the park system.



Facilities Manager



BUSINESS CASE

Recreation Department Multipurpose 4x4 Side-by-Side Utility Vehicle – Johnstown Park 2026 Budget

Executive Summary

This business case recommends the purchase of a multipurpose 4x4 side-by-side utility vehicle for use at Johnstown Park, to replace the aging tractor currently in use. The existing tractor, now over 30 years old, is unreliable and inefficient for the variety of maintenance tasks required to maintain the park to modern service standards. The new utility vehicle will be used for dragging ball diamonds, transporting materials, and other light-duty tasks, improving both efficiency and safety for staff.

Business Need

The current tractor at Johnstown Park is past its expected operational life and poses several operational and safety challenges. It lacks the versatility needed for the broad range of recreation and facility maintenance tasks performed by staff throughout the season.

Key operational needs include:

- Grooming baseball diamonds and sports fields.
- Transporting tools, infield mix, chalk, and materials across park grounds.

- Assisting with waste management and event setup.
- Performing tasks in tighter or uneven terrain areas that the old tractor cannot safely access.

A new 4x4 side-by-side utility vehicle would significantly improve workflow, reduce time lost to maintenance, and support the delivery of a high-quality public recreational experience.

Options or Solutions Analysis

Option	Description	Pros	Cons
Do Nothing	Continue using 30-year-old tractor	No immediate cost	Increased risk of breakdowns, safety issues, staff inefficiencies
Lease Equipment Annually	Rent seasonal equipment	Lower upfront cost	Ongoing yearly expense, limited availability, no asset ownership
Recommended: Purchase Multipurpose 4x4 Side-by-Side Vehicle	One-time capital investment for year-round use	Long-term cost savings, full utility, improved safety	Requires capital outlay

Financial and/or Non-Financial Benefits

Financial:

- Reduces repair costs currently associated with maintaining an obsolete tractor.
- Improved efficiency of staff time during maintenance and event prep tasks.

Non-Financial:

- Enhanced staff safety due to improved maneuverability and reliability.
- Greater task flexibility (hauling, field prep, snow removal with attachments, etc.).

- Improved appearance and service delivery at Johnstown Park, contributing to resident satisfaction.

Risk Analysis

Risk	Mitigation
Procurement delays or supply chain constraints	Initiate purchase early in fiscal year
Initial capital cost	Planned for within the 2026 capital budget
Misuse or overuse across multiple facilities	Assign vehicle to Johnstown Park with seasonal rotation policies

Conclusion

If the Township purchases a multipurpose 4x4 side-by-side utility vehicle to replace the outdated tractor at Johnstown Park. This unit will support field maintenance, materials transport, and general recreation operations more efficiently and safely. The acquisition aligns with the Township's ongoing commitment to asset renewal and service quality in municipal recreation spaces.

In addition to enhancing current operations, the side-by-side will also serve as an asset for maintaining the new walking path proposed for development at Johnstown Park. Its compact design and off-road capability make it ideal for light-duty snow clearing and year-round trail maintenance—functions that the existing tractor cannot support safely or efficiently.

This versatile vehicle investment will expand the Recreation Department's operational capacity and help sustain the growing expectations of the community.



Facilities Manager



BUSINESS CASE

Recreation Department Cardinal Ball Diamond Back Stop Replacement 2026 Budget

Executive Summary

This business case recommends the installation of a new backstop at the Cardinal Ball Diamond, to replace the existing structure that has reached the end of its serviceable life. The current backstop is outdated, provides limited protection, and no longer meets modern safety standards for players or spectators.

The proposed new backstop will significantly enhance safety by reducing foul ball risks, while also improving the playability and overall quality of the facility. The upgrade will support youth and adult ball leagues, community events, and tournaments by ensuring the diamond remains a safe and attractive venue.

In addition to safety improvements, the project will extend the usable lifespan of the facility, reduce liability risks, and demonstrate the Township's commitment to maintaining high-quality recreational amenities for the community.

Business Need

The proposed new backstop will significantly enhance safety by reducing foul ball risks, while also improving the playability and overall quality of the facility. The upgrade will support youth and adult ball leagues, community events, and tournaments by ensuring the diamond remains a safe and attractive venue.

In addition to safety improvements, the project will extend the usable lifespan of the facility, reduce liability risks, and demonstrate the Township's commitment to maintaining high-quality recreational amenities for the community

Financial and/or Non-Financial Benefits

Reduced Liability Costs

- A new backstop lowers the risk of injuries from foul balls, which reduces potential insurance claims or legal costs to the Township.

Lower Maintenance Expenses

- The existing structure may require ongoing patchwork repairs. A new installation minimizes frequent maintenance costs and ensures long-term durability.

Increased Revenue Opportunities

- A safer, modernized diamond can attract more leagues, tournaments, and rentals, generating additional revenue through user fees.

Asset Value Protection

- Investing in the backstop protects the broader recreation facility, sustaining its value and preventing costly future rebuilds.

Risk Consequence / Impact

Player and Spectator Safety	Continued exposure to foul balls increases the risk of injuries, which could result in liability claims, higher insurance costs, or reputational damage for the Township.
Increased Liability	Outdated infrastructure leaves the Township open to legal action if an injury occurs and it is determined the facility was not up to standard.
Maintenance Costs	The aging backstop may require frequent patchwork repairs, leading to ongoing and escalating maintenance expenses with little long-term benefit.

**Decline in
Facility Use**

Leagues, schools, and community groups may choose alternative facilities that are safer and more modern, reducing participation and revenue.

Conclusion

The Cardinal Ball Diamond is a key recreational facility that supports both local and regional use. The existing backstop no longer meets modern safety standards, and replacement is necessary to ensure the safety of players and spectators, reduce liability risks, and maintain the facility as a vibrant community hub.

This need is underscored by the significant increase in usage of organized sports. In particular, the Seaway Surge Hardball League expanded their use of the diamond to **five nights per week** this past year, demonstrating strong and growing demand for a safe and reliable facility.

Investing in a new backstop will enhance safety, extend the useful life of the diamond, and support the Township's commitment to recreation, community wellbeing, and economic benefit through league and tournament hosting.



Facilities Manager



2026 Spencerville Sidewalk Unit Business Case - Public Works

Public Works

2026 Budget

Public Works

Sidewalk Unit

Executive Summary

The current asset has been extended several years beyond the estimated useful life. Options for consideration include remaining status quo, full replacement, 3rd party services or service level adjustment. Staff recommends planning for a replacement unit.

Business Need

The unit that performs winter sidewalk maintenance is overdue for replacement. The unit is 25 years old and has accumulated just over 3000 hours of service. The repair and maintenance costs are escalating due to asset age and difficulty with obtaining spare parts. The condition rating on both age and assessment based in very poor. See asset 488 summary included at the end of the business case.

Options or Solutions Analysis

Option # 1: Remain status quo. The asset has been extended several years beyond the estimated useful life based on the Township's tangible capital asset policy (Bylaw 2015-45). The policy recommends 12 years and the unit is 25 years old.

Option # 2: Replace the existing unit with a similar model. In 2024, one of our two holder C70 sidewalk units were replaced at a value of \$163,091.00. This included a blower attachment. This would include a sweeper attachment and allow for attachments to be interchangeable with one another. We have an agreement with UCLG to store the unit in Spencerville.

Option # 3: Tender for 3rd party services. The sidewalks in Spencerville, up to 2021, had been performed by a 3rd party contractor. The work was tendered with minimal interest received based on the equipment required and rising insurance costs. A used holder sidewalk unit was purchased in late 2021 as a short-term solution to maintain the current service level.

Option # 4: Service level change. Have one unit perform sidewalks in both Cardinal and Spencerville.

Financial and/or Non Financial Benefits

Option # 1: Below are the 2023-2025 (YTD) repair and maintenance costs for the unit.

2023 - \$13,486.71

2024 - \$17,142.42

2025 - \$5,982.33 YTD with a portion of the winter season still to come.

The 2026 operating budget would need to be increased to \$20,000.00 at minimum to cover anticipated repair costs as we have utilized the majority of spare parts of the first holder unit that was replaced.

Option # 2: Highest upfront cost, provides the most versatility and reliability for maintaining the current service level. The current unit could be declared surplus and placed up for auction, as is, where is, however would anticipate minimal return. The unit could be financed through a short-term loan, a combination of reserves and taxation. Estimate \$190,000.00

Option # 3: No capital asset investment. Operational costs unknown at this time.

Option # 4: Additional asset that would have a capital and ongoing operation and maintenance costs.

Risk Analysis

Option # 1: We would also anticipate increased downtime and less reliability to respond when needed during the winter season.

Option # 2: Mitigate downtime, increase versatility and reliability of the asset when needed.

Option # 3: Inability to locate a reliable 3rd party contractor, unknown cost at this time, loss of some control and could negatively impact staff morale.

Option # 4: Transporting the unit would require an additional asset or 3rd party resource. Delays in service delivery including scheduling to have the unit transported in a timely manner as needed, no reliable spare unit if primary unit goes down.



Director of Operations

Classifications

Class

General Capital

Category

Machinery & Equipment

Segment

Public Works

Department

Public Works

Function

Transportation Services

Sub-Function

0614 - Roads - Traffic Operations & Roadside

Capital Code

1832

Amort. Exp. Code

No Amort. Exp. Code

Acc. Amort. Code

No Acc. Amort. Code

Schedule 51B Code

2030 - Machinery & Equipment

Schedule 75C Code

No Schedule 75C Code

AMP Category

Machinery & Equipment

AMP Segment

Public Works

Details

Asset ID

488

Import ID

139

Name

2005 (H1) Holder Sidewalk Plow

Description

Holder Sidewalk Plow

Location

Straight-Line

Initial Quantity

1

Adjusted Quantity

1

Maintenance Class

None

Acquisition Date

2005-01-01

In-Service Date

2005-01-01

Historical Cost

\$95,936.00

Replacement Cost

\$226,165.00

Valuation Method

Historical Cost

Amortization Method

Straight-Line

Estimated Useful Life

12

Year(s)

0

Month(s)

Fully Amortized Date (EOL)

2017-01-01

Value of Additions

\$0.00

Disposed Value

\$0.00

Value of Writedowns

\$0.00

Internal Cost Transfer

\$0.00

WIP Cost Transfer

\$0.00

Adjusted Cost

\$95,936.00

Adjusted Useful Life

12

Year(s)

0

Month(s)

Projected Condition

15000 - Very Poor

Risk Rating

18.5 - Very High

Amortization									
Year	Opening NBV	NBV Transfer	Opening Acc. Amort	Amort. Expense	Acc. Amort. Disposal	Acc. Amort. Transfers	Closing Acc. Amort	NBV Disposal	Closing NBV
2012	\$39,973.33	\$0.00	\$55,962.67	\$7,994.67	\$0.00	\$0.00	\$63,957.33	\$0.00	\$31,978.67
2013	\$31,978.67	\$0.00	\$63,957.33	\$7,994.67	\$0.00	\$0.00	\$71,952.00	\$0.00	\$23,984.00
2014	\$23,984.00	\$0.00	\$71,952.00	\$7,994.67	\$0.00	\$0.00	\$79,946.67	\$0.00	\$15,989.33
2015	\$15,989.33	\$0.00	\$79,946.67	\$7,994.67	\$0.00	\$0.00	\$87,941.33	\$0.00	\$7,994.67
2016	\$7,994.67	\$0.00	\$87,941.33	\$7,994.67	\$0.00	\$0.00	\$95,936.00	\$0.00	\$0.00

Attributes

Equipment Type

PW Heavy Unlicensed Equipment

Fuel Type

Coloured Diesel

Segmented by Class

2030

Serial #

52410372

Unlicensed Equipment

Unlicensed



2026 Excavator Business Case - Public Works

Public Works

2026 Budget

Public Works

Excavator Unit

Executive Summary

The current asset has reached the estimated useful life. Options for consideration include remaining status quo, full replacement and alternative service delivery. Staff recommends planning for a replacement unit.

Business Need

The 2012 Volvo excavator was leased in September 2015 using a 48month base term with the option to purchase at the end of the lease term. The unit was purchased at the end of the lease term in September 2019.

Accumulated hours to date are 6415 hours. The unit averages about 600 hours of operation annually. Operational tasks routinely performed that assist in maintaining the current established levels of service include:

- Maintenance & Capital replacement of cross culverts in the public ROW
- Installation/Replacement of entrance culverts to new and existing properties
- Removal of blockages causing water restrictions within the public ROW
- Maintenance and upkeep of roadside ditches and brushing
- Assist with water and sewer repairs when applicable (Environmental Services)
- Assist with installation and removal of boat docks (Recreation)

Options or Solutions Analysis

Option # 1: Remain status quo. The asset has reached the estimated useful life based on the Township's tangible capital asset policy (Bylaw 2015-45). The policy recommends 12 years and the unit is 13 years old.

Option # 2: Replace the existing unit with a similar model and maintain current established levels of service. with a similar model.

Option # 3: Alternative Service Delivery

Financial and/or Non Financial Benefits

Option # 1: Below are the 2023-2025 (YTD) repair and maintenance costs for the unit.

2023 - \$46,047.56

2024 - \$53,377.11

2025 - \$22,023.27 YTD

The 2026 operating budget would need to maintain \$40,000.00 at minimum to cover anticipated repair costs as the unit continues to age.

Option # 2: Highest upfront cost and added warranty and maintenance protection period. The current unit could be declared surplus and placed up for auction, as is, where is, however would anticipate minimal return. The unit could be financed through a short-term loan or lease to purchase option. Estimate \$450,000.00

Option # 3: The vendor of record hourly rate for 2025 was \$253.00. Our in-house hourly cost is approximately \$140.00. The in-house cost includes maintenance, repairs, fuel and labour.

Risk Analysis

Option # 1: We would anticipate downtime and less reliability to respond when needed during the winter season

Option # 2: Mitigate downtime and increase reliability of the asset to continue to perform established service levels.

Option # 3: Subject to market increases, loss of some control, reduced service level and could negatively impact staff morale.



Director of Operations



2026 Capital Road Program Business Case - Public Works

Capital Road Program

2026 Budget

Public Works Capital Road Program

Executive Summary

The proposed program would include an asphalt resurface overlay on Pittston Road East (2725 meters) and reconstruction on Cedar Grove Road (3600 meters). The estimated cost of the work is \$2,200,000.00.

Business Need

The road network forms the largest share of the Township's asset portfolio. Our actual reinvestment rate is less than the optimal target reinvestment rate. A phased in approach will need to be utilized over multiple years to close the gap.

The asset management plan estimates the useful life of a paved surface at 20 years. We have 123 kilometers of paved surface, so we should be making improvements to at least 6.15 kilometers of road per year. The 2026 program aims to make improvements on 6.325 kilometers of road.

Options or Solutions Analysis

Option # 1: Remain status quo.

Option # 2: Complete 6.325km of asphalt improvements using a combination of asphalt overlay and reconstruction as outlined in the financial benefit section.

Option # 3: Incorporate additional roads to the proposed program using a short-term preservation technique.

Financial and/or Non Financial Benefits

Option #1: No immediate capital investment and no benefit.

Option #2: Proposed list of roads

Asphalt Overlay Program		
Road Section	Length (m)	Estimated Cost
Pittston Road East (CR22 east to boundary)	2725	\$400,000.00
Notes: This would include two lifts of asphalt (a 25mm and 40mm) with shouldering and driveway tie-ins. The contract would be administered through SDG Counties. We would require Council approval prior to year-end to participate in the tender. The estimated cost includes construction (\$350,000), contract admin (\$20,000) and contingency (\$30,000). Alternative methods considered and not recommended: Pulverize, add granular, 50mm lift and shouldering/driveway tie-ins – est. cost \$564,000.00 Cold-in-place – reclamation, 50mm lift and shouldering/driveway tie-ins – est. cost \$557,000.00		

Reconstruction Program		
Road Section(s)	Length (m)	Estimated Cost
Cedar Grove (Fraser west to boundary)	3600	\$1,800,000.00
Notes: Design work is in process with tender documents to be ready for issue around January 6, 2026. The estimated cost includes construction at 30% design (\$1,700,000), contract admin (\$60,000) and contingency (\$40,000).		

Option # 3: Additional Work

Microsurfacing Preservation Program		
Road Section(s)	Length (m)	Estimated Cost
Meadowland Drive (1 st St. Lawrence street intersection to 2 nd cul-de-sac)	330	\$23,100.00
Dishaw Street (CR2 to Gill Street)	540	\$37,800.00
Middle Street (Dundas to John)	230	\$13,800.00
East Street (Dundas to John)	275	\$26,125.00
Victoria Street (Dundas to John)	181	\$11,770.00
Total	1,556	\$112,595.00
Notes: this is a short-term preservation technique that has a lifespan of 3 to 7 years. 10mm polymer asphalt applied to the surface and may not achieve desired results.		

Risk Analysis

Option # 1: Doing nothing will further deteriorate the assets and create a larger backlog of work in the coming years.

Option # 2: Achieves the objective of maintaining the overall road condition network in fair condition. This would adjust the current asset condition ratings of the listed roads from a poor/fair to a fair/good level.

Option # 3: The underground infrastructure condition on both age and assessment based is rated between fair and poor condition. There is a higher probability of underground repairs taking place on some these roads in the next 2 to 4 years.



Director of Operations

**TOWNSHIP OF EDWARDSBURGH CARDINAL
DISCUSSION ITEM**

Committee: Committee of the Whole- Administration & Operations

Date: October 14, 2025

Department: Environmental Services

Topic: Spencerville Lagoon ECA amendment update.

Background:

On June 27, 2025 the Ministry of Environment, Conservation and Parks (MECP) released a memorandum which included a technical review of EVB's Cormix study submission. The memorandum recommends more stringent effluent limits and sampling requirements. Below is a summary table showing existing effluent limits versus potential new limits and objectives

Current Versus Proposed Effluent Limits

Parameter	Current Effluent Limit (mg/L)	Proposed Effluent objective (mg/L)	Proposed Effluent Limit (mg/L)
*BOD ₅	25	10	15
*CBOD ₅		10	15
Total Suspended solids	30	15	20
Total Phosphorus	1	0.3	0.5
Total Ammonia	20	6	8- Spring 10- Fall
* <i>E.coli</i>	None	≤200/100 mL	≤400/100 mL maximum grab sample.

*Biochemical Oxygen Demand (BOD₅)- Measures the amount of oxygen consumed by microorganisms to decompose organic matter over a five-day period at 20°C. The higher the BOD the more organic pollution is present.

*Carbonaceous Biochemical Oxygen Demand (CBOD₅)- A five-day test that measures the amount oxygen that may be depleted by carbonaceous sources in wastewater over a five-day period.

**E.coli*- Objective is the geometric mean of a minimum of five samples over a 30-day period.

The technical memorandum recommends a spring discharge between March 19 to April 21st and November 19th to December 24th with enhanced sampling requirements. Below is a table summarizing current versus proposed sampling requirements for spring and fall discharges.

Pre-Discharge Sampling Program

<u>Current</u>	<u>Proposed</u>
2 sets of samples collected a week prior to discharge, tested for BOD ₅ , CBOD ₅ , Total phosphorus, Total suspended solids and Hydrogen sulphide.	3 sets of samples per cell collected a week prior to discharge, tested for BOD ₅ , CBOD ₅ , Total phosphorus, Total ammonia, Total suspended solids, Hydrogen sulphide, field pH, field temperature and <i>E.Coli</i>.
No requirement.	If the average of all results meets effluent objectives in the amended ECA the discharge can proceed.

Pre-Discharge Receiver Monitoring

<u>Current</u>	<u>Proposed</u>
No existing requirement	Three upstream samples are to be taken a week prior to discharge and analyzed for BOD ₅ , CBOD ₅ , Total phosphorus, Total ammonia, Total suspended solids, Hydrogen sulphide, field pH, temperature and <i>E.Coli</i> .

Discharge Monitoring

<u>Current</u>	<u>Proposed</u>
2 effluent samples collected per week of discharge. We currently sample beyond minimal requirements (4 per cell, total of 8 samples)	Eight effluent discharge samples over the course of the discharge period (4 per cell). Eight upstream and eight downstream samples from the South Nation River.
No Requirement.	Samples are to be taken at least 2 days apart.

Post Discharge Monitoring

<u>Current</u>	<u>Proposed</u>
No requirement	One set of samples upstream and downstream to be collected one week after discharge (BOD ₅ , CBOD ₅ , Total phosphorus, Total ammonia, Total suspended solids, Hydrogen sulphide, field pH, temperature and <i>E.Coli</i> .

Report Submission

<u>Current</u>	<u>Proposed</u>
Report must be submitted to MECP by June 30 th .	Report must be submitted within 90 days of the last discharge period.

EVB Engineering can negotiate with the MECP during the application stage to ensure the sampling program is operationally feasible and to ensure we can remain compliant with the new Environmental Compliance Approval.

Phase 1 & 2 Report

EVB provided a draft phase 1 and 2 report on September 16th. Phase 1 of the report defines the nature and extent of the problem while phase 2 identifies alternate solutions in addressing the problem. Public meetings are required in phase 2 to ensure public transparency and input.

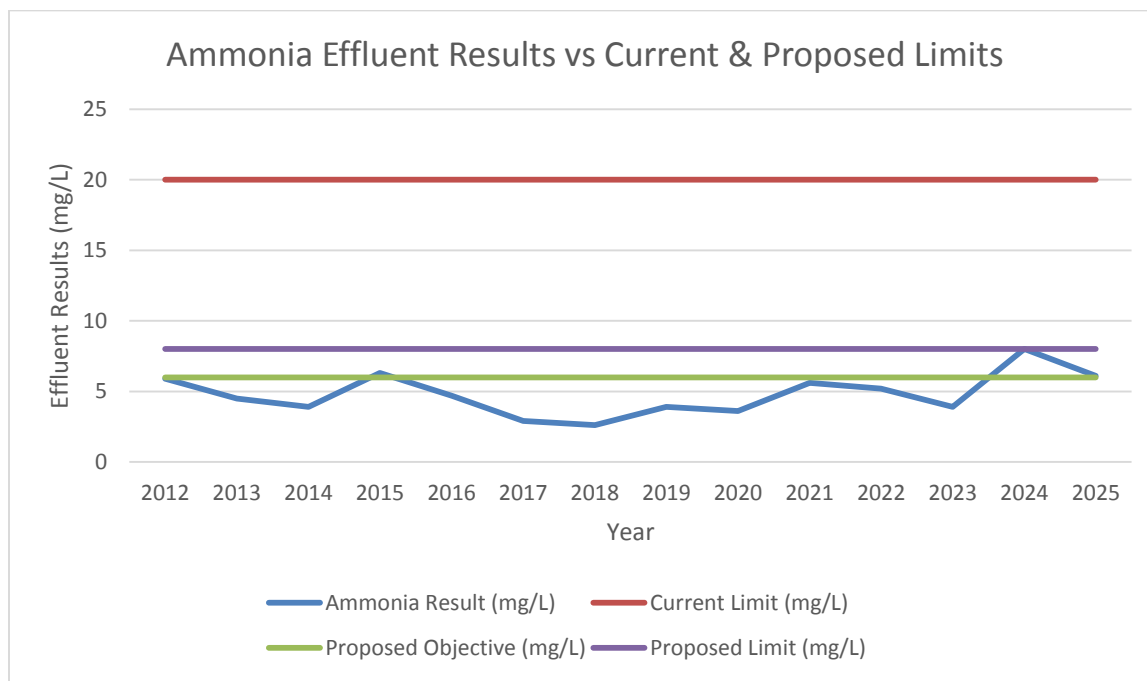
EVB identified four alternative solutions for consideration:

- 1) Do nothing- This scenario means the Spencerville Lagoons will be unable to service the full extent of the projected growth area. This may be a solution in the interim if there is no financial ability to implement a more comprehensive solution to the problem.
- 2) Introduce a fall discharge- The fall discharge would be approved along with more stringent effluent limits and an enhanced sampling monitoring program. There is a significant reduction in the total ammonia effluent limit which may be challenging to achieve without treatment modifications. EVB Engineering is recommending the installation of a Submerged Attached Growth Reactor (SAGR) to reduce Total Ammonia below objective and regulatory limits. This system is designed to improve nitrification and ammonia removal in cold weather climates.
- 3) Introduce continuous discharge- This option would increase the annual rated capacity but would require a Submerged Attached Growth Reactor (SAGR) plus disk filtration to ensure stricter Total Ammonia and Phosphorus effluent limits are being achieved.

- 4) Build a mechanical plant. This option would ensure compliance with effluent limits and increase capacity. This option would be the most expensive alternative solution.

Township staff and EVB met on September 23rd to discuss the draft report, alternate solutions and financial implications. Introducing a fall discharge with the addition of the SAGR system is estimated to cost \$ 5,800,000. Option 3, introducing a continuous discharge, the cost increases to \$ 7,200,000. EVB Engineering is recommending additional treatment to ensure we can comply with todays standards. Lagoon systems downstream of Spencerville have been upgraded to increase capacity and ensure compliance with stricter effluent limits.

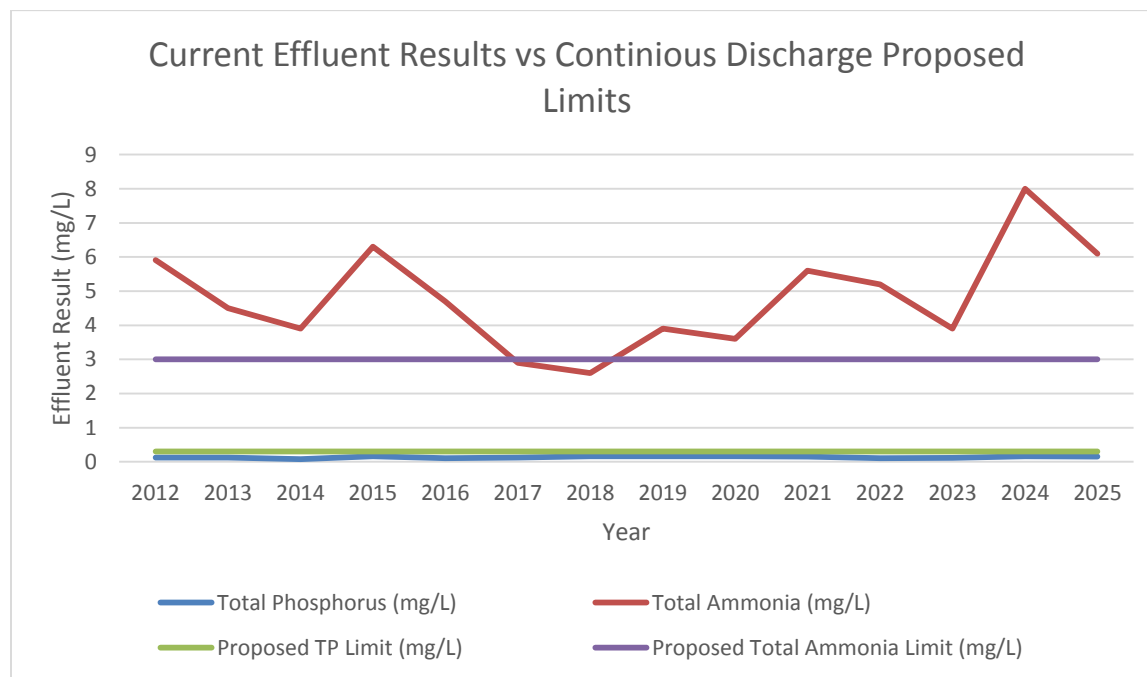
Below is a graph comparing Total Ammonia effluent results with current and proposed limits.



For option 2 we would be operating very close to the objective limit with exceedances in some years. We would also be operating near the regulatory limit. The MECP would require corrective action if we exceeded the objective limit on a regular basis.

EVB is recommending grab samples be collected between November 19 to December 24 from the lagoon cells as we have limited sample data during the fall period. This would assist in determining what the potential effluent results might be during a fall discharge.

For option 3, introducing a continuous discharge the MECP would impose stricter effluent limits for Total Phosphorus and Ammonia. Below is a graph comparing Total Phosphorus and Ammonia effluent results with proposed limits. Effluent results for Total Phosphorus are near compliance limits and exceed for Total Ammonia.



The implementation of this project would effectively increase the capacity of the system by approximately 247 m³/d. Based on a new home producing 1.1 m³/d of wastewater, the project would support 225 new homes in the community. EVB Engineering provided a cost breakdown and recovery table for the project below.

Option	Seasonal Discharge	Continuous Discharge
Capital Cost (excludes HST)	\$5,800,000	\$7,200,000
Funding (75%)	\$4,350,000	\$5,400,000
Municipal Share of Capital	\$1,450,000	\$1,800,000
Cost per Connection	\$6,450	\$8,000
Baker Spencerville Development - # of Lots	50	50
Cost Recovered from Development	\$322,500	\$400,000
New Cost to be Carried by Township	\$1,127,500	\$1,400,000
Remaining Allocation for Project Payback	175 homes	175 homes

The above costs do not include a pumping station and modifications to the force-main for the Baker Subdivision to connect into.

Discussion

1) Based on the estimated system upgrade costs should we proceed with completing phase 3 and 4 of the Class EA process?

Comments: The scope of this project was to complete phase 1 and 2 of the EA process and submit a Schedule B application to amend the ECA. Based on the recommendations and potential treatment expansions we are now required to follow the Schedule C process. This was not budgeted for. EVB Engineering advised to budget \$20,000 to complete phase 3 and 4. A formal proposal is pending. The current balance of the Spencerville Wastewater Fund is \$ 279,817.50.

The completed EA document is valid for ten years before expiring. An engineer would have to certify the information in the EA document is still valid after ten years.

If Committee decides to continue with phase 3, EVB is recommending seasonal and continuous discharge solutions be explored further for engineering. The Township is required to host a public information Centre to present preliminary information from phase 2. Feedback would be incorporated into the draft report. A second public information Centre would be required after completion of phase 3 before finalizing the environmental assessment with a recommended solution.

Completing the EA process doesn't mean we are bound or obligated to modify treatment but provides the legal documentation required if we choose to do so within the next ten years.

2) Is Municipal Council willing to carry potentially \$1,127,500 or \$1,400,000 in debt until additional development occurs around Spencerville?

Comments: Currently there are no pending developments in and around Spencerville to support 175 homes.

Based on feedback from this evening we will coordinate a meeting with the Bakers to discuss the draft report and prepare an action item if necessary.

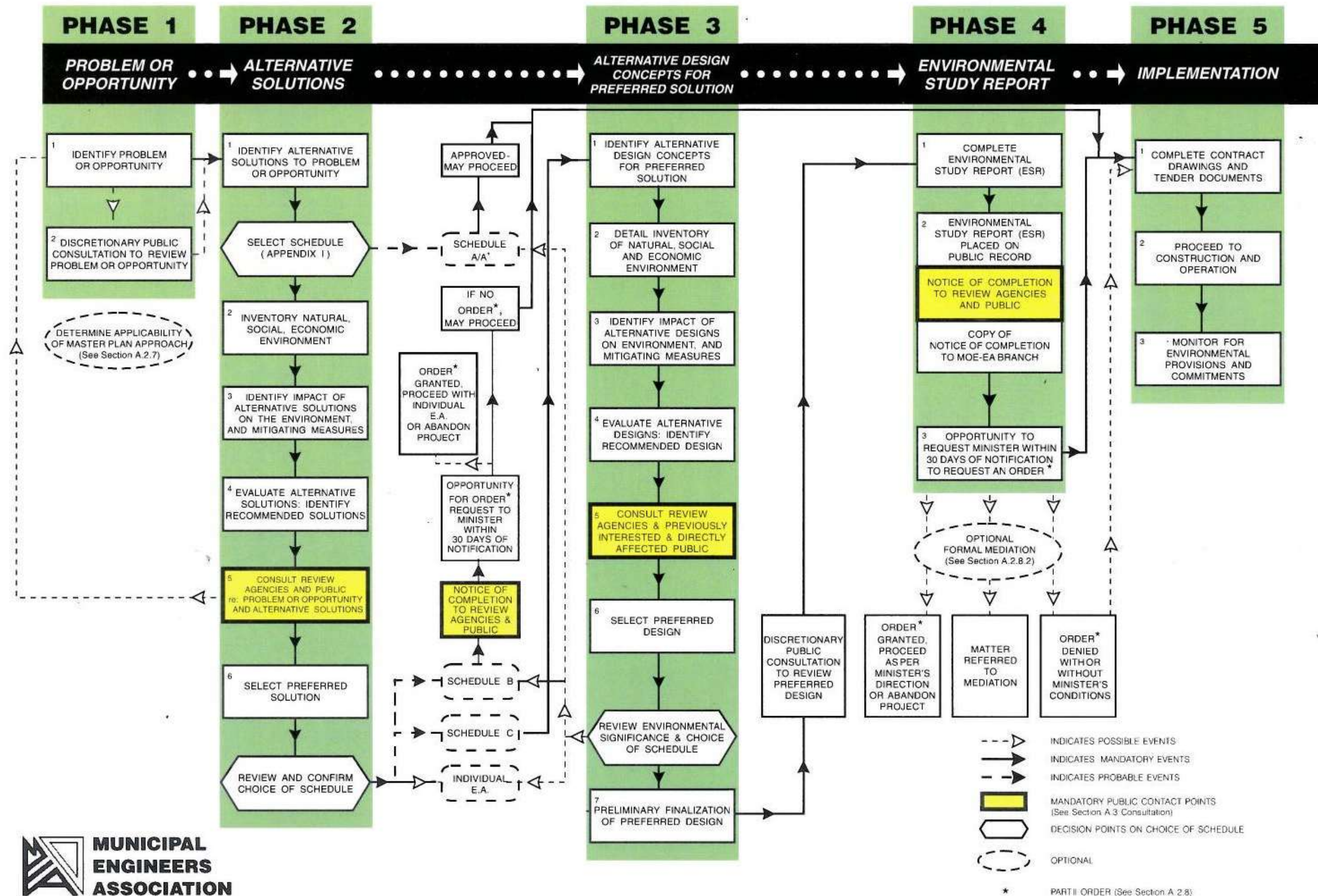


Chief Water/Sewer Operator



Director of Operations

FIGURE 2-1



TOWNSHIP OF EDWARDSBURGH CARDINAL DISCUSSION ITEM

Committee: Committee of the Whole – Administration & Operations

Date: October 14, 2025

Department: Public Works

Topic: ICI Blue Box Collection Update

Background: At the August 25th Regular Council meeting, staff provided information on a draft proposal that would see blue box services extended to small Industrial, Commercial and Institutional (IC&I) locations. The draft proposal required Producer Responsibility Organization (PRO's) acceptance of offer before a final service proposal would be circulated to eligible communities and municipal agreements entered into where the municipality would pay the full cost of the ICI service.

On October 1, 2025 staff received correspondence from the Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks indicating that PRO's will not voluntarily continue to offer this service to municipalities who are willing to pay for it as they have been doing for some small IC&I locations during the transition. See attached correspondence.

In January 2025, staff sent ICI's correspondence indicating blue box changes during the transition period and as of January 1, 2026. See letter attached. During budget discussions, Council elected to cover the ICI's cost during the transition period in 2025 that is estimated to be around \$12,000.00.

The position taken by the PROs and sighting operational, infrastructure, and financial challenges to providing small IC&I collection that would make it impractical and unaffordable for most municipalities and potentially disruptive for the residential collection run by PROs is unfortunate. If the system would be impractical and unaffordable as it's designed now and was prior to going to full producer responsibility, how then would a municipality, in isolation and with sporadic ICI locations throughout, possibly design a program that could be affordable to the small ICIs?

Potential Options

Option#1 – ICIs make their own arrangement for the collection of their recycling material.

Option#2 – The majority of the small ICI's are not commercially generating recycling material, its vastly personal consumption generation (food and drink) that should fall under the residential spectrum anyway. Smaller ICI's take their personal generated recycling to their residence and place out at the curb for collection.

Option#3 – A few centrally located bins where ICI's transport and deposit their recycling material. We have a few garbage and recycling bins at a few of our facilities that are collected on a weekly basis. Our annual cost is between \$25,000.00 to \$30,000.00. Staff could look into additional bins however who will cover the costs, how will the bins be regulated and is there a receiving facility that will accept the non-paper products like plastic and glass.

Option#4 – Staff could look further into amending the transfer station ECA to permit recycling material to be accepted, stored and eventually transported off site. Some of the same questions remain with respect to who will cover the costs and is there a receiving facility that will accept the non-paper products like plastic and glass.

Option#5 – Issue an RFP to obtain specified curbside collection for ICIs. Who will cover the cost and how will it be regulated and managed.

Option#6 – Further investigate if the curbside solid waste provider would collect the ICIs.



Director of Operations

Subject: FW: Letter from the Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks / lettre de l'honourable Todd McCarthy, ministre de l'Environnement, de la Protection de la nature et des Parcs

From: Minister, MECP (MECP) <Minister.MECP@ontario.ca>

Sent: Wednesday, October 1, 2025 12:09:47 p.m.

Subject: Letter from the Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks / lettre de l'honourable Todd McCarthy, ministre de l'Environnement, de la Protection de la nature et des Parcs

Good morning,

As you know, Ontario is transitioning the blue box system from municipal control to a producer-run model where Producer Responsibility Organizations (PROs) will be running a province-wide blue box collection system. This will save municipalities over \$171 million annually and the transition will be complete in 2026.

I am writing today to confirm that, under the Blue Box Regulation, PROs are not, and have never been, responsible for collecting blue box waste from industrial, commercial, and institutional (IC&I) sources. In addition, PROs have indicated that, beginning in 2026, they will not voluntarily continue to offer this service to municipalities who are willing to pay for it as they have been doing for some small IC&I locations during the transition.

As PROs have been communicating since 2023, this means that municipalities will need to continue to work with their small IC&I establishments to identify the best path forward for collection in their communities. It is the ministry's understanding that many municipalities have already started this work to be ready for January 1, 2026.

This is not the outcome I had hoped for when I wrote PROs on June 4, 2025, to ask them to prepare an offer of service that would continue small IC&I collection at municipal cost. I had heard from municipalities and PROs that PROs could leverage the province-wide blue box collection system to offer a cost-effective option for municipalities to consider.

Unfortunately, on September 19, 2025, PROs indicated that they would not be able to fulfill my initial direction. They identified operational, infrastructure, and financial challenges to providing small IC&I collection that would make it impractical and unaffordable for most municipalities and potentially disruptive for the residential collection run by PROs.

While I remain disappointed that the design of the proposal does not support broader curbside collection, leaving a gap in service across municipalities, I am pleased that PROs have agreed to work with communities that rely on depots for blue box collection to facilitate small IC&I collection. They are proposing to allow for comingling of residential and small IC&I blue box in shared depot containers. This means that municipalities will not have to plan and pay for separate depot containers for small IC&I blue box waste, which would add cost and burden. Under the PROs' proposed approach, PROs will be responsible for hauling and recycling the estimated share of collected recyclables from residential sources, and municipalities will be responsible for hauling and recycling the estimated share from small IC&I establishments.

I am very disappointed that PROs were not able to deliver an offer for small IC&I collection. However, I also recognize that the vast majority of businesses in Ontario arrange their own recycling collection through private contracts, or through an arrangement with their municipalities. While PROs will not be making municipalities an offer for small IC&I collection, these private sector solutions are still available to municipalities. If municipalities are not going to offer this service to businesses, proactive communication will be needed to inform individual businesses and business associations of the need to organize recycling independently.

My government is committed to the best possible blue box system for both producers and municipalities. To this end, we will be considering improvements to the system over the coming year. As this occurs, we will be looking into how any changes to the Blue Box Regulation could leverage the producer-run system and support our communities, small businesses, and institutions to cost-effectively maintain blue box services.

My ministry will be in touch with further information over the coming months as we move forward on this initiative. In the meantime, if you have questions about the PROs' offer to facilitate small IC&I collection in depot communities, please contact info@circularmaterials.ca.

Thank you for your continued support of the transition to producer responsibility. This transition will improve the amount of material recycled in Ontario and save money for municipalities.

Todd McCarthy
Minister of the Environment, Conservation and Parks

Bonjour,

Comme vous le savez, l'Ontario effectue la transition du système des boîtes bleues, en passant d'un contrôle municipal à un modèle exécuté par les producteurs dans lequel les organismes assumant les responsabilités d'un producteur exploiteront un système de collecte des matériaux destinés aux boîtes bleues à l'échelle de la province. Ce transfert de responsabilités permettra aux municipalités d'économiser annuellement plus de 171 millions et cette transition sera achevée en 2026.

Je vous écris aujourd'hui afin de clarifier et de confirmer qu'en vertu du règlement sur la boîte bleue, les organismes assumant les responsabilités d'un producteur ne sont pas responsables, et ne l'ont jamais été, de la collecte de déchets destinés à la boîte bleue issus de sources industrielles, commerciales et institutionnelles (ICI). De plus, ces organismes ont indiqué qu'à partir de 2026, ils ne continueront plus volontairement à offrir ce service aux municipalités qui sont prêtes à payer pour ce service comme elles le font pour de petits établissements des secteurs ICI pendant la transition.

Comme les organismes assumant les responsabilités d'un producteur l'indiquent depuis 2023, cela signifie que les municipalités devront continuer à collaborer avec leurs petits établissements ICI pour déterminer la meilleure voie à suivre pour la collecte dans leurs collectivités. Le ministère croit savoir que de nombreuses municipalités ont déjà commencé ce travail pour être prêtes le 1^{er} janvier 2026.

Ce n'était pas le résultat que j'espérais lorsque j'ai écrit aux organismes assumant les responsabilités d'un producteur, le 4 juin 2025, pour leur demander de préparer une offre de services qui permettrait

de poursuivre les petites collectes pour les secteurs ICI aux frais des municipalités. Les municipalités et ces organismes m'ont indiqué que les organismes assumant les responsabilités d'un producteur pourraient tirer parti du système de collecte des matériaux destinés aux boîtes bleues à l'échelle de la province pour offrir une option rentable aux municipalités.

Malheureusement, le 19 septembre 2025, ces organismes ont indiqué qu'ils ne seraient pas en mesure de répondre à mon orientation initiale. Ils ont ciblé des problèmes d'infrastructures, d'ordre financier et d'ordre opérationnel limitant leur capacité à fournir de petites collectes de matériaux ICI, les rendant impossibles à réaliser et inabordables pour la plupart des municipalités. De plus, ces difficultés risquaient de créer d'éventuelles interruptions dans la collecte résidentielle exécutée par ces organismes.

Malgré ma déception sur la conception de la proposition qui ne prend pas en charge une collecte plus large sur le trottoir, laissant ainsi une lacune de service dans les municipalités; je suis ravi de constater l'engagement d'un travail collaboratif des organismes assumant les responsabilités d'un producteur avec les collectivités qui comptent sur les dépôts pour la collecte des boîtes bleues, afin de faciliter les petites collectes de déchets ICI. Ces organismes proposent de permettre le regroupement des boîtes bleues résidentielles et ICI dans des conteneurs de dépôts partagés. Cela permettra aux municipalités de ne pas avoir à planifier et à payer pour des conteneurs de dépôts séparés pour les petits déchets ICI destinés aux boîtes bleues et ainsi d'empêcher l'augmentation de leurs coûts et de leurs frais généraux. Selon l'approche proposée par ces organismes, ceux-ci seront responsables du transport et du recyclage pour la partie estimée des sources résidentielles collectées et les municipalités pour la partie estimée des sources ICI collectées de petits établissements.

Je suis très déçu que les organismes assumant les responsabilités d'un producteur n'aient pas été en mesure d'accomplir une offre de collecte des déchets ICI issus des petits établissements. Cependant, je reconnais également que la grande majorité des entreprises en Ontario organisent leur propre collecte de recyclage par le biais de contrats privés ou d'ententes avec leur municipalité. Bien que ces organismes n'offrent pas aux municipalités une petite collecte sélective de déchets ICI, les solutions du secteur privé sont toujours disponibles pour les municipalités. Si les municipalités n'offrent pas ce service aux entreprises, elles devront le communiquer de manière proactive afin que les entreprises individuelles et les associations commerciales puissent organiser le recyclage de manière indépendante.

Mon gouvernement s'est engagé à fournir le meilleur système de boîtes bleues possible aux producteurs et aux municipalités. À cette fin, nous envisagerons d'améliorer ce système au cours de la prochaine année. Au fur et à mesure du processus, nous examinerons quelles sont les modifications adéquates à apporter au règlement sur la boîte bleue pour tirer parti du système exploité par les producteurs et aider nos collectivités, nos petites entreprises et nos institutions à maintenir les services de collecte des boîtes bleues de manière rentable.

Mon ministère vous informera au cours des prochains mois, au fur et à mesure que nous progressons dans cette initiative. En attendant, si vous avez des questions sur l'offre des organismes assumant les responsabilités d'un producteur pour faciliter les petites collectes de matériaux recyclables issus de sources industrielles, commerciales et institutionnelles dans les dépôts des collectivités, veuillez communiquer à info@circularmaterials.ca.

Nous vous remercions de votre soutien continu de la transition vers la responsabilité des producteurs. Elle permettra d'augmenter la quantité de matériaux recyclés en Ontario et fera économiser de l'argent aux municipalités.

Todd McCarthy
Ministre de l'Environnement, de la Protection de la nature et des Parcs

January 16, 2025

Notice to Industrial, Commercial and Institutional Property Owners

Re: Changes to Recycling Collection for Industrial, Commercial, and Institutional Properties in 2025

Dear Property Owner,

We are writing to inform you about upcoming changes to the Blue Box recycling program that will affect industrial, commercial, and institutional (ICI) properties in Edwardsburgh Cardinal. As part of the province-wide transition to a full producer-funded recycling system under Ontario's Blue Box Regulation, collection services for ICI properties are no longer included in the free weekly Blue Box program.

While this change is mandated by provincial legislation, the Township of Edwardsburgh Cardinal remains committed to supporting ICI properties during this transition period. To ensure continuity of service in 2025, the Township has extended curbside recycling collection for ICI properties through the transition period that are receiving this service currently.

What this means for you

1. Recycling collection for 2025

Curbside recycling collection will continue for your property in 2025 at a cost of **\$120 per property for the year**. This cost will be billed in January 2026.

2. Opt-out option

If you do not require municipal curbside recycling collection in 2025—for example, if you already have a private contract or on-site bins—you can opt out of this service.

To opt out, please send written notification before March 31 by email to mail@twpec.ca or by mail to:

Township of Edwardsburgh Cardinal
PO Box 129
18 Centre Street
Spencerville, ON K0E 1X0

Please include your business/organization name and the property address(es) you'd like to opt out of recycling service for 2025.

3. **Changes coming in 2026**

Starting January 1, 2026, ICI properties will be fully responsible for managing their own recycling collection services. The Township encourages all property owners to begin planning for this change.

There are no planned changes to the curbside collection of solid waste. As per their contract with the municipality, HGC will continue to provide garbage collection services without interruption for properties that were eligible prior to the transition.

Curbside collection for residential properties will continue in 2025 with no changes. See www.twpec.ca/blue-box-transition to learn more about the transition to full producer responsibility for residential properties. If your business is operating out of a home, recycling collection for your home will continue with no fees.

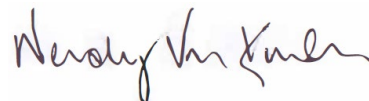
We understand that these changes may raise questions, and we are here to assist. Please contact us if you have any questions about this transition or the opt-out process.

Thank you for your cooperation and understanding as we work together to implement these provincial changes while continuing to meet the needs of our community.

Sincerely,



Dave Grant,
Director of Operations / Deputy CAO
Township of Edwardsburgh Cardinal
P: 613-658-3001 x5
E: dsgrant@twpec.ca



Wendy Van Keulen,
Community Development Coordinator
Township of Edwardsburgh Cardinal
P: 613-658-3055 x101
E: wvankeulen@twpec.ca

Committee: Committee of the Whole – Administration and Operations

Date: October 14, 2025

Department: Finance

Topic: Q3 2025 Council Remuneration Report

Background: The Township passed bylaw 2020-12 on February 24, 2020. This bylaw established the rules pertaining to reimbursement of eligible expenses of council members.

Section 9 b) of the bylaw indicates that the Treasurer will prepare a quarterly report that will be reviewed by council and posted on the Township website.

Section 6 a) viii) of the bylaw states “All expenses shall be reimbursed upon submission of a completed and signed expense sheet. The form shall be submitted within a reasonable time after the conference or seminar or by the 15th of each month in order to be included in the monthly council cheque run.”

The statement for the 3rd quarter of 2025 up to September 30th, 2025, contains all expenses that have been submitted and reimbursed.



Treasurer



CAO

**Township of Edwardsburgh/Cardinal
Council Remuneration and Expenses
updated as of September 30, 2025**

	Council Honourarium as of September 30, 2025	Special Meetings Allowance	Council Cell Phone Allowance as of September 30, 2025	Conferences, Training & Development	Mileage & Other Expenses as of September 30, 2025	Subtotal of Expenses- Conferences/ Mileage	Annual Expense Allowance- Bylaw 2020-12	Remaining Expense Allowance	Total Honourarium & Expenses
T Deschamps	22,804.47	0.00	0.00	97.12	0.00	97.12	4,000.00	3,902.88	22,901.59
S Dillabough	14,304.78	0.00	0.00	3,798.70	2,369.96	6,168.66	3,500.00	(2,668.66)	20,473.44
J Martelle	12,093.03	0.00	0.00	4,402.80	0.00	4,402.80	3,500.00	(902.80)	16,495.83
W Smail	12,093.03	0.00	0.00	4,324.77	745.81	5,070.58	3,500.00	(1,570.58)	17,163.61
C Ward	12,093.03	0.00	0.00	3,347.43	0.00	3,347.43	3,500.00	152.57	15,440.46
TOTALS	73,388.34	0.00	0.00	15,970.82	3,115.77	19,086.59	18,000.00	-1,086.59	92,474.93



TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

Committee: Committee of the Whole – Administration and Operations

Date: October 14, 2025

Department: Bylaw

Topic: 2025 Q2 and Q3 Bylaw Report

Background: The Bylaw Enforcement Officer responded to 114 calls for service in the second and third quarters of 2025 involving 223 site visits, 108 phone calls and 84 email follow-ups.

These actions resulted in 38 Notices of Violations being issued, 12 Order to Comply actions and 42 Summons being issued.

These calls were separated into the following categories: 2 - Illegal Dumping, 39 - Clean Yards, 44 - Parking Enforcement, 22 - Animal Complaints and 3 - General Inquiries.

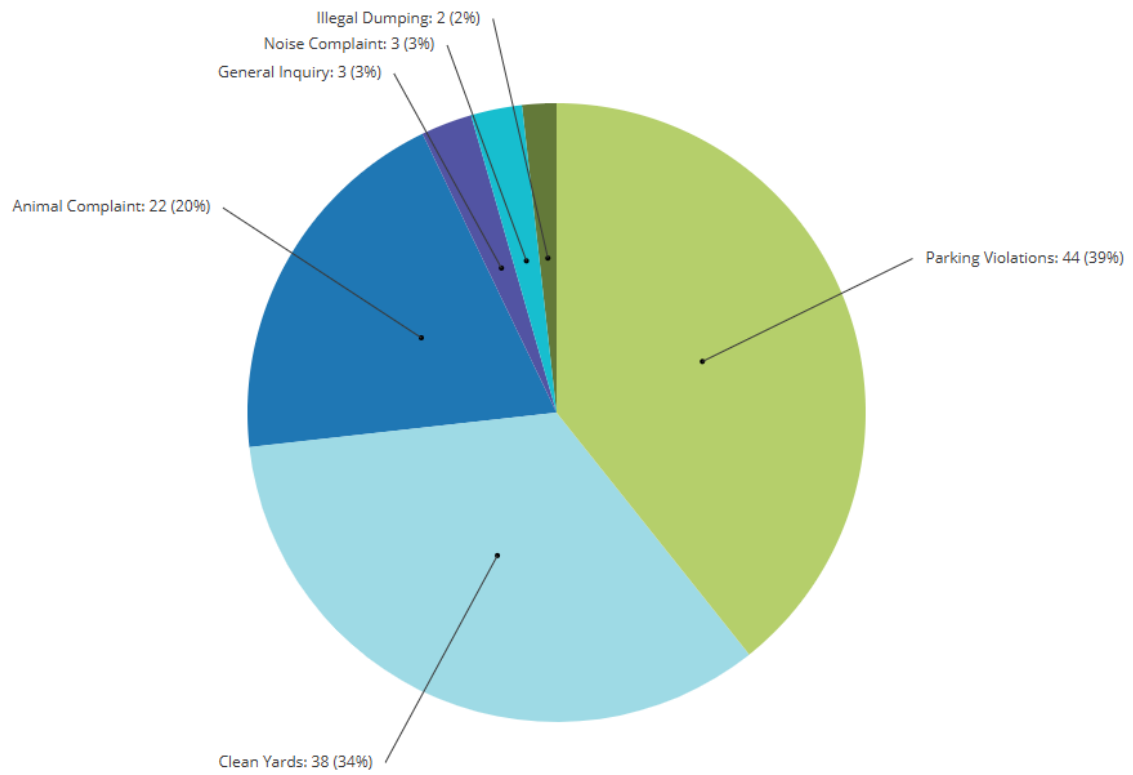
In addition, there are currently outstanding files that remain in various states of investigation or ongoing compliance, accumulating site visits and with POA Summons being served and not yet completed.

As indicated above, there are 9 POA Court files in progress.

Bylaw is continuing to actively identify and respond to many Bylaw concerns that will require education and communication with the property owners.

A handwritten signature in cursive script, reading 'John Buffert'.

Bylaw Enforcement Officer



TOTAL: 112

Dashboard

Departments: Bylaw Enforcement

Work Orders

Open

17



2025 Second and Third Quarter Statistics

Name	Work Order Type	Created Date	Completed Date	Area	Animal Type	Work Orders Count	Phone Calls	Emails	Site Visits	Notices	Summons	Orders
Animal Complaint						22						
WO-5280	Animal Complaint	4/1/2025 10:55	5/16/2025 12:35	Johnstown	Dog	1	3	0	10			
WO-5354	Animal Complaint	4/18/2025 12:11	4/28/2025 9:43	Spencerville	Dog	1	2	0	1	1		
WO-5355	Animal Complaint	4/18/2025 12:37	5/10/2025 13:07	Cardinal	Dog	1	4	0	2			
WO-5388	Animal Complaint	5/7/2025 10:17	6/17/2025 12:08	Cardinal	Dog	1	1	0	6			
WO-5389	Animal Complaint	5/7/2025 10:20	5/10/2025 13:05	Cardinal	Dog	1		3	1	1		
WO-5406	Animal Complaint	5/10/2025 9:05	6/17/2025 12:07	Johnstown	Other	1	1	1	2	1		
WO-5431	Animal Complaint	5/14/2025 13:21	6/17/2025 12:06	Johnstown	Dog	1	2	0	1	1		
WO-5438	Animal Complaint	5/20/2025 10:45	5/29/2025 10:05	Spencerville	Dog	1		2	1	1		
WO-5446	Animal Complaint	5/21/2025 11:14	8/18/2025 9:52	Cardinal	Other	1	2	0	1	1		
WO-5483	Animal Complaint	5/30/2025 13:20	10/2/2025 10:30	Spencerville	Dog	1	3	1	2		1	
WO-5510	Animal Complaint	6/11/2025 9:39	7/1/2025 12:00	Cardinal	Dog	1		4	4			1
WO-5583	Animal Complaint	6/27/2025 8:46	8/4/2025 10:22	Cardinal	Dog	1	3	0				
WO-5584	Animal Complaint	7/1/2025 12:03	8/4/2025 10:23	Cardinal	Dog	1		2	2	1		
WO-5594	Animal Complaint	7/14/2025 9:22	8/5/2025 12:45	Spencerville	Dog	1		1	2	1		
WO-5595	Animal Complaint	7/14/2025 9:24	8/4/2025 10:27	Cardinal	Dog	1	2	2	2			
WO-5636	Animal Complaint	7/30/2025 10:49	9/15/2025 12:55	Johnstown	Other	1	3	1	3			
WO-5639	Animal Complaint	7/30/2025 11:01	8/4/2025 10:21	Spencerville		1		0				
WO-5650	Animal Complaint	8/6/2025 12:23	9/30/2025 9:52	Spencerville	Dog	1	2	0	1			1
WO-5735	Animal Complaint	8/28/2025 16:12	8/28/2025 16:13	Johnstown	Dog	1	1	1				
WO-5736	Animal Complaint	8/28/2025 16:14	9/18/2025 11:15	Cardinal	Dog	1		1	1	1		
WO-5788	Animal Complaint	9/15/2025 12:38	9/19/2025 11:41	Cardinal	Dog	1	3	2	2			
WO-5789	Animal Complaint	9/19/2025 11:43	9/30/2025 9:50	Spencerville	Dog	1	1	2	3	1		
Clean Yards						39						
WO-5283	Clean Yards	4/4/2025 10:28	7/8/2025 11:14	Spencerville		1	8	1	6			
WO-5284	Clean Yards	4/4/2025 12:59	4/23/2025 10:16	Johnstown		1	1		4			1
WO-5333	Clean Yards	4/11/2025 14:25	5/16/2025 12:34	Cardinal		1		1	5	1		1
WO-5336	Clean Yards	4/12/2025 13:07	4/18/2025 12:46	Cardinal		1	3		1	1		
WO-5370	Clean Yards	4/24/2025 18:52	5/16/2025 12:33	Cardinal		1		2	4	1		
WO-5371	Clean Yards	4/28/2025 9:58	5/16/2025 12:33	Cardinal		1			4	1		
WO-5390	Clean Yards	5/7/2025 10:24	5/10/2025 13:04	Cardinal		1		3	1			
WO-5420	Clean Yards	5/12/2025 15:45	6/17/2025 12:07	Cardinal		1	4	3	6			1
WO-5436	Clean Yards	5/16/2025 11:45		Cardinal		1	6	5	6			2
WO-5445	Clean Yards	5/21/2025 11:03	5/29/2025 10:04	Cardinal		1	2		1	1		
WO-5457	Clean Yards	5/23/2025 9:56	5/26/2025 14:33	Cardinal		1	1		2	1		
WO-5458	Clean Yards	5/23/2025 9:57	8/25/2025 15:54	Cardinal		1	2		2	1		
WO-5459	Clean Yards	5/23/2025 10:01	5/26/2025 14:31	Cardinal		1			2	1		
WO-5460	Clean Yards	5/23/2025 10:02	5/29/2025 12:01	Cardinal		1			2	1		
WO-5461	Clean Yards	5/23/2025 10:04	5/26/2025 14:31	Cardinal		1			2	1		
WO-5462	Clean Yards	5/23/2025 10:05	5/26/2025 14:30	Cardinal		1			2	1		
WO-5463	Clean Yards	5/23/2025 10:07	8/25/2025 15:54	Cardinal		1	2		2	1		

WO-5464	Clean Yards	5/23/2025 10:13	5/29/2025 12:00	Cardinal		1	2		3	1	
WO-5465	Clean Yards	5/23/2025 10:14	5/26/2025 14:29	Cardinal		1	2		2	1	1
WO-5466	Clean Yards	5/23/2025 10:16	5/26/2025 14:28	Cardinal		1			2	1	
WO-5467	Clean Yards	5/23/2025 10:20	5/26/2025 14:28	Cardinal		1			2	1	
WO-5468	Clean Yards	5/23/2025 10:21	5/26/2025 14:28	Cardinal		1			2	1	
WO-5469	Clean Yards	5/26/2025 9:34	5/29/2025 11:45	Cardinal		1	1		2	1	
WO-5474	Clean Yards	5/29/2025 9:58	5/29/2025 10:00	Cardinal		1			1	1	
WO-5475	Clean Yards	5/29/2025 10:00	5/29/2025 10:01	Cardinal		1	1		1	1	
WO-5476	Clean Yards	5/29/2025 10:02	5/29/2025 11:45	Cardinal		1			2	1	
WO-5485	Clean Yards	6/3/2025 11:58	7/1/2025 12:01	Cardinal		1	3		6		1
WO-5518	Clean Yards	6/12/2025 10:00	6/22/2025 21:05	Cardinal		1	2		4	1	
WO-5585	Clean Yards	7/1/2025 12:24	7/8/2025 10:33	Cardinal		1	2		2		
WO-5588	Clean Yards	7/4/2025 9:04	8/5/2025 12:46	Cardinal		1			4	1	
WO-5593	Clean Yards	7/14/2025 9:22	7/15/2025 12:46	Cardinal		1	1		1		
WO-5596	Clean Yards	7/14/2025 9:30	7/15/2025 12:45	Cardinal		1	1	0	1		
WO-5635	Clean Yards	7/30/2025 10:44		Johnstown		1	4	2	3	1	1
WO-5642	Clean Yards	8/4/2025 10:30	8/18/2025 9:51	Johnstown		1	4		2		
WO-5656	Clean Yards	8/7/2025 12:20	8/7/2025 12:25	Cardinal		1	3		1		1
WO-5722	Clean Yards	8/21/2025 15:26	8/25/2025 15:55	Cardinal		1	2		1		
WO-5727	Clean Yards	8/25/2025 15:52	9/30/2025 9:51	Cardinal		1		2	6	1	
WO-5738	Clean Yards	9/2/2025 11:25		Cardinal		1		1	4		1
WO-5787	Clean Yards	9/12/2025 10:30		Johnstown		1	2		1	1	
General Inquiry						4					
WO-5637	General Inquiry	7/30/2025 10:54	8/7/2025 12:46	Cardinal		1	2	1	2		
WO-5638	General Inquiry	7/30/2025 10:56	7/31/2025 12:16	Cardinal		1	3		2	2	
WO-5640	General Inquiry	7/30/2025 11:12	8/4/2025 10:21	Johnstown		1	1		2		
WO-5649	General Inquiry	8/6/2025 12:22		Cardinal		1		20	6		
Illegal Dumping						2					
WO-5709	Illegal Dumping	8/15/2025 11:26	8/15/2025 11:27	Johnstown		1			1		
WO-5790	Illegal Dumping	9/19/2025 12:27		Spencerville		1	4	6	3		1
Noise Complaint						3					
WO-5334	Noise Complaint	4/11/2025 14:27	4/23/2025 10:21	Spencerville		1		3	3		
WO-5517	Noise Complaint	6/12/2025 9:57	6/17/2025 12:05	Cardinal		1		1	2		
WO-5592	Noise Complaint	7/14/2025 9:18	8/18/2025 9:52	Cardinal		1		3	1		
Parking Violations						44					
WO-5335	Parking Violations	4/12/2025 12:48	4/23/2025 10:16	Cardinal		1	2		1		1
WO-5357	Parking Violations	4/22/2025 9:00	4/22/2025 9:07	Cardinal		1	1		1		1
WO-5372	Parking Violations	4/28/2025 16:29	4/28/2025 16:32	Cardinal		1			1		1
WO-5373	Parking Violations	4/28/2025 16:32	4/28/2025 16:37	Cardinal		1			1		1
WO-5374	Parking Violations	4/28/2025 16:38	4/28/2025 16:41	Cardinal		1			1		1
WO-5378	Parking Violations	5/2/2025 9:38	5/10/2025 9:03	Spencerville		1	1		4		
WO-5379	Parking Violations	5/5/2025 10:24	5/5/2025 10:26	Cardinal		1			1		1
WO-5385	Parking Violations	5/5/2025 15:49	5/5/2025 15:54	Cardinal		1			1		1
WO-5386	Parking Violations	5/5/2025 15:54	5/5/2025 15:57	Cardinal		1			1		1

WO-5387	Parking Violations	5/5/2025 15:58	5/5/2025 16:00	Cardinal		1			1		1	
WO-5407	Parking Violations	5/10/2025 12:53	5/10/2025 12:56	Cardinal		1			1		1	
WO-5408	Parking Violations	5/10/2025 13:07	5/10/2025 13:09	Cardinal		1			1		1	
WO-5409	Parking Violations	5/10/2025 13:10	5/10/2025 13:12	Cardinal		1			1		1	
WO-5410	Parking Violations	5/10/2025 13:13	5/10/2025 13:15	Cardinal		1	0		1		1	
WO-5411	Parking Violations	5/10/2025 13:15	5/10/2025 13:17	Cardinal		1			1		1	
WO-5412	Parking Violations	5/10/2025 13:18	5/10/2025 13:20	Cardinal		1			1		1	
WO-5413	Parking Violations	5/10/2025 13:20	5/10/2025 13:22	Spencerville		1			1		1	
WO-5429	Parking Violations	5/14/2025 13:14	5/14/2025 13:18	Cardinal		1			1		1	
WO-5430	Parking Violations	5/14/2025 13:18	5/14/2025 13:20	Cardinal		1			1		1	
WO-5456	Parking Violations	5/23/2025 9:52	5/23/2025 9:54	Cardinal		1			1		1	
WO-5470	Parking Violations	5/26/2025 14:35	5/26/2025 14:38	Cardinal		1			1		1	
WO-5471	Parking Violations	5/26/2025 14:38	5/26/2025 14:39	Cardinal		1			1		1	
WO-5482	Parking Violations	5/30/2025 13:04	5/30/2025 13:07	Cardinal		1			1		1	
WO-5488	Parking Violations	6/5/2025 13:50	6/5/2025 13:52	Cardinal		1			1		1	
WO-5492	Parking Violations	6/8/2025 21:31	6/12/2025 10:03	Spencerville		1	1		4			
WO-5516	Parking Violations	6/12/2025 9:35	6/12/2025 9:38	Cardinal		1			1		1	
WO-5586	Parking Violations	7/2/2025 10:21	7/8/2025 10:32	Cardinal		1			1		1	
WO-5603	Parking Violations	7/15/2025 12:48	7/15/2025 12:53	Cardinal		1			1		1	
WO-5643	Parking Violations	8/5/2025 12:32	8/5/2025 12:34	Cardinal		1			1		1	
WO-5644	Parking Violations	8/5/2025 12:35	8/5/2025 12:36	Cardinal		1			1		1	
WO-5645	Parking Violations	8/5/2025 12:37	8/5/2025 12:39	Cardinal		1			1		1	
WO-5646	Parking Violations	8/5/2025 12:39	8/5/2025 12:41	Cardinal		1			1		1	
WO-5647	Parking Violations	8/5/2025 12:42	8/5/2025 12:44	Cardinal		1			1		1	
WO-5689	Parking Violations	8/14/2025 9:51	8/14/2025 9:55	Cardinal		1			1		1	
WO-5710	Parking Violations	8/15/2025 11:27	8/15/2025 11:30	Cardinal		1			1		1	
WO-5723	Parking Violations	8/21/2025 15:28	8/21/2025 15:30	Cardinal		1			1		1	
WO-5724	Parking Violations	8/21/2025 15:31	8/21/2025 15:32	Cardinal		1			1		1	
WO-5725	Parking Violations	8/21/2025 15:33	8/21/2025 15:35	Cardinal		1			1		1	
WO-5737	Parking Violations	8/28/2025 16:16	9/4/2025 9:22	Spencerville		1						
WO-5744	Parking Violations	9/4/2025 9:17	9/4/2025 9:20	Cardinal		1			1		1	
WO-5798	Parking Violations	9/25/2025 13:39	9/30/2025 9:48	Spencerville		1	4		1			
WO-5799	Parking Violations	9/25/2025 13:50	9/25/2025 13:52	Cardinal		1	2	2	1		1	
WO-5818	Parking Violations	9/30/2025 9:40	9/30/2025 9:42	Cardinal		1			1		1	
WO-5819	Parking Violations	9/30/2025 9:43	9/30/2025 9:45	Cardinal		1			1		1	
Totals						114	108	84	223	38	42	12

2025 Second and Third Quarter Work Orders in Progress

ID	Work Order Type	Area	Status	Created Date	Phone Calls	Emails	Site Visits	Notices	Summons	Orders
WO-5790	Illegal Dumping	Spencerville	In Progress	9/19/2025 12:27	4	6	3		1	
WO-5787	Clean Yards	Johnstown	Waiting on Customer	9/12/2025 10:30	2		1	1		
WO-5738	Clean Yards	Cardinal	Waiting on Customer	9/2/2025 11:25		1	4			1
WO-5649	General Inquiry	Cardinal	Note added	8/6/2025 12:22		20	6			
WO-5641	Animal Complaint	Cardinal	Summons Issued	7/31/2025 12:45		6	2		1	
WO-5635	Clean Yards	Johnstown	Waiting on Customer	7/30/2025 10:44	4	2	3	1		1
WO-5520	Clean Yards	Johnstown	Summons Issued	6/12/2025 11:59	2		1		1	
WO-5436	Clean Yards	Cardinal	Note added	5/16/2025 11:45	6	5	6			2
WO-4833	Clean Yards	Johnstown	Waiting on Customer	11/14/2024 11:11	10	1	20	1		2
WO-4824	Clean Yards	Cardinal	Waiting on Vendor/Contractor	11/8/2024 10:51	2		8	2		1
WO-4618	General Inquiry	Cardinal	Summons Issued	9/4/2024 12:00			12		1	1
WO-4486	Clean Yards	Cardinal	Summons Issued	7/20/2024 12:26		10	20	1	2	4
WO-4436	General Inquiry	Cardinal	Summons Issued	6/28/2024 9:26			5		1	
WO-4226	Animal Complaint	Cardinal	Summons Issued	4/15/2024 10:14	8	2	1			
WO-4078	Garbage	Spencerville	Summons Issued	2/2/2024 13:21	6	4	2		2	
WO-3610	Clean Yards	Spencerville	Summons Issued	6/10/2023 19:11		1	1	1		
WO-2645	Animal Complaint	Spencerville	Summons Issued	4/22/2022 11:00	8	4	7		1	3
Totals in Progress - 17					52	62	102	7	10	15

TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

Committee: Committee of The Whole – Administration & Operations

Date: October 14, 2025

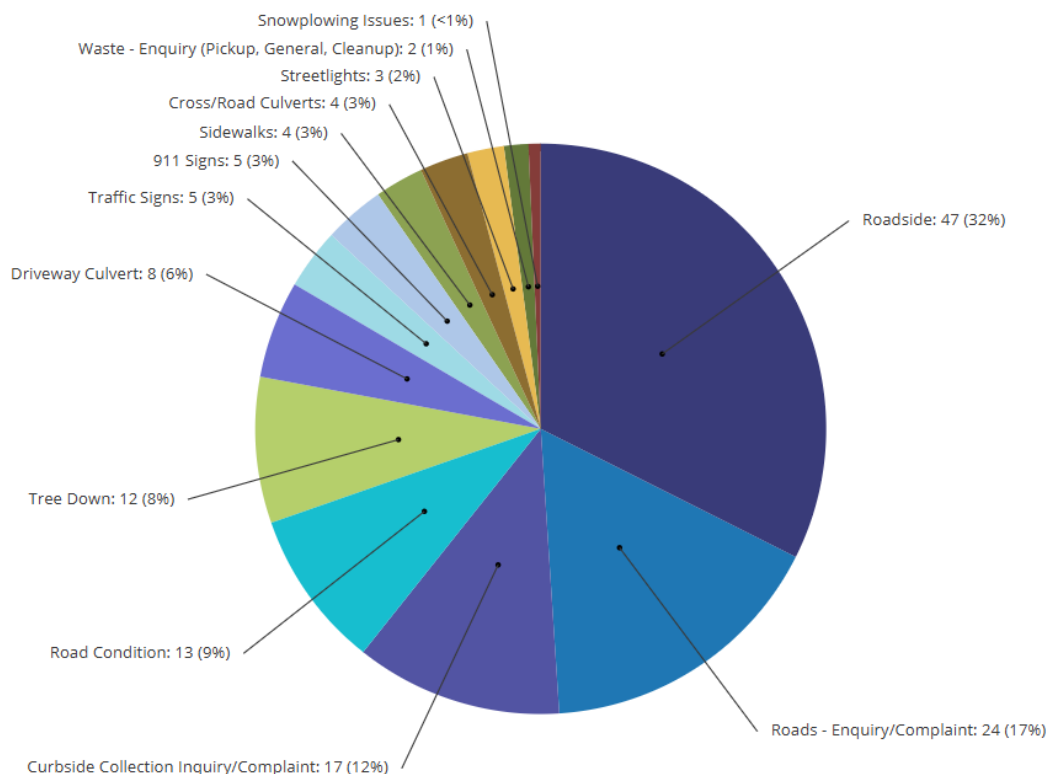
Department: Operations

Topic: 2025 Combined 2nd and 3rd Quarter Statistical Report

Background:

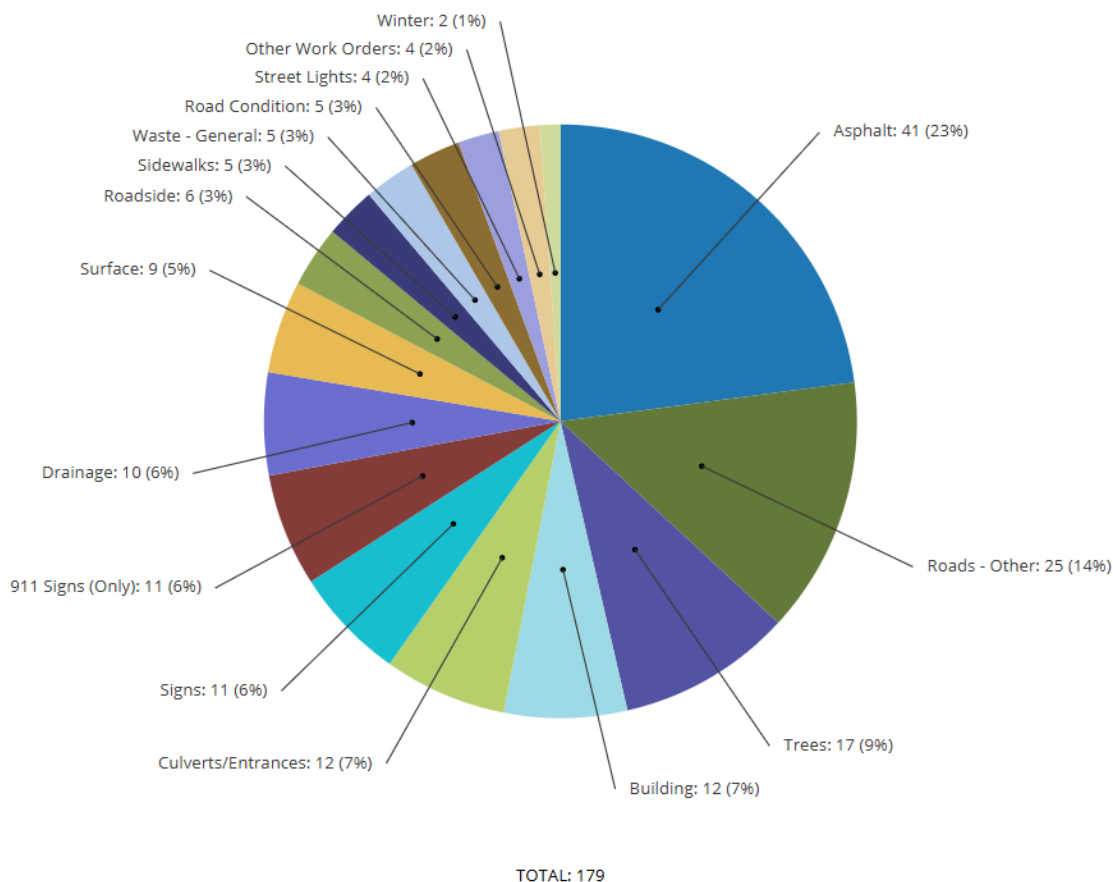
SECTION 1: Public Works

There were 145 service requests created during quarter 2 and 3. The requests are categorized based on type in the below pie chart.



TOTAL: 145

There were 179 work orders created during quarter 2 and 3. The orders are categorized based on type in the below pie chart.



SECTION 2: Waste Disposal

- 1,339 vehicles attended the site over the 26 Saturdays in quarter 2 and 3
- Punch card sales through website: \$ 310.00
- Punch card sales through office: \$ 1,575.00
- Punch card sales through Cardinal Library: \$ 540.00
- Punch Card sales through Burchell's \$11,704.50
- Total punch card sales for Quarter 2 and 3: \$ 14,129.50

	Curbside Collection - HGC	Transfer Station – Limerick Env.
Month	Solid Waste (t)	Transported offsite (t)
April	86.41	11.65
May	90.44	13.78
June	83.67	16.84
July	95.32	14.90
August	84.87	12.06
September	85.94	Not available yet
Total	526.65	69.23

SECTION 3: Environmental Services

<u>2nd and 3rd Quarter Cardinal Water Treatment Plant Flow Summary</u>				
Month	Monthly Flow (m³)	Minimum Daily Flow (m³)	Maximum Daily Flow (m³)	Average Daily Flow (m³)
April	10,937	356	712	419
May	13,644	282	695	440
June	14,075	266	744	469
July	15,383	372	677	496
August	15,102	366	703	487
September	14,432	334	690	481

<u>2nd Quarter Summary of Operational Parameters – Cardinal WTP</u>									
	UV	Filter 1A	Filter 1B	Filter 2A	Filter 2B	pH	Pressure	Raw Cl₂	Post Chlorine
Average	51.11	0.03	0.03	0.03	0.03	8.13	69.24	1.84	2.51
Unit	mJ/cm²	NTU	NTU	NTU	NTU		PSI	mg/L	mg/L
Compliance	40	1	1	1	1	6.5- 8.5	>20		>0.20

<u>3rd Quarter Summary of Operational Parameters – Cardinal WTP</u>									
	UV	Filter 1A	Filter 1B	Filter 2A	Filter 2B	pH	Pressure	Raw Cl₂	Post Chlorine
Average	50.89	0.03	0.03	0.03	0.04	8.05	69.21	1.85	2.48
Unit	mJ/cm²	NTU	NTU	NTU	NTU		PSI	mg/L	mg/L
Compliance	40	1	1	1	1	6.5- 8.5	>20		>0.20

<u>2nd and 3rd Quarter Microbiological Testing for the Cardinal Water System</u>				
	Number of Samples	Total Coliform	<i>E. coli</i>	HPC (min-max)
April-September	104	0	0	<2
Compliance for TC/EC is zero. HPC guideline is less than 500.				

2nd and 3rd Quarter Microbiological Testing- Industrial Park				
	Number of Samples	Total Coliform	<i>E. coli</i>	HPC (min-max)
April - September	26	0	0	<2-2
Compliance for TC/EC is zero. HPC guideline is less than 500.				

Description	Prysmian Chlorine Residual	Greenfield Chlorine Residual	Pressure (PSI)
2 nd Quarter Average	0.89	0.71	71
Units	mg/L	mg/L	PSI
Compliance	>0.05	>0.05	>20

Description	Prysmian Chlorine Residual	Greenfield Chlorine Residual	Pressure (PSI)
3 rd Quarter Average	0.83	0.66	73
Units	mg/L	mg/L	PSI
Compliance	>0.05	>0.05	>20

2nd and 3rd Quarter Report for Windmill Pumping Station				
Month	Total Flow (m³)	Minimum Daily Flow (m³)	Maximum Daily Flow (m³)	Average Daily Flow (m³)
April	67,165	*384	2831	2239
May	82,645	2363	3000	2666
June	86,125	2557	3110	2871
July	94,057	2696	3324	3034
August	90,396	2614	3134	2916
September	71,169	*122	3094	2372

* Reduced water consumption due to spring and fall shut downs.

2nd and 3rd Quarter Report for Spencerville Lagoons				
Month	Total Flow (m³)	Minimum Daily Flow (m³)	Maximum Daily Flow (m³)	Average Daily Flow (m³)
April	6,085	102	483	203
May	2,894	84	105	93
June	2,722	81	105	91
July	2,347	49	90	76
August	2,221	61	81	72
September	2,387	63	106	80

2 nd and 3 rd Quarter Report for Cardinal WWTP				
Month	Total Flow (m ³)	Minimum Daily Flow (m ³)	Maximum Daily Flow (m ³)	Average Daily Flow (m ³)
April	57,015	1271	4275	1901
May	30,113	704	1346	971
June	21,595	559	974	720
July	17,878	483	723	577
August	14,972	419	554	483
September	14,041	425	523	468

2 nd Quarter April-June	BOD (mg/L)	Suspended Solids (mg/L)	Total Phosphorus (mg/L)	Ammonia (mg/L)	<i>E.Coli</i>
Average	3.0	4.2	0.10	0.17	3.90
Units	mg/L	mg/L	mg/L	mg/L	CFU
Compliance	25	25	1		
Objective	<15	<15	< 1	<4	<200

3 rd Quarter July-September	BOD (mg/L)	Suspended Solids (mg/L)	Total Phosphorus (mg/L)	Ammonia (mg/L)	<i>E.Coli</i>
Average	3	3.3	0.13	1.09	4.3
Units	mg/L	mg/L	mg/L	mg/L	CFU
Compliance	25	25	1		
Objective	<15	<15	< 1	<4	<200

Month	BOD Removal	Suspended Solids Removal	Phosphorus Removal	Ammonia Removal
April	94%	96%	95%	98%
May	96%	97%	96%	99%
June	97%	97%	96%	99%
July	97%	98%	98%	98%
August	97%	98%	97%	93%
September	97%	97%	92%	96%


 Director of Operations

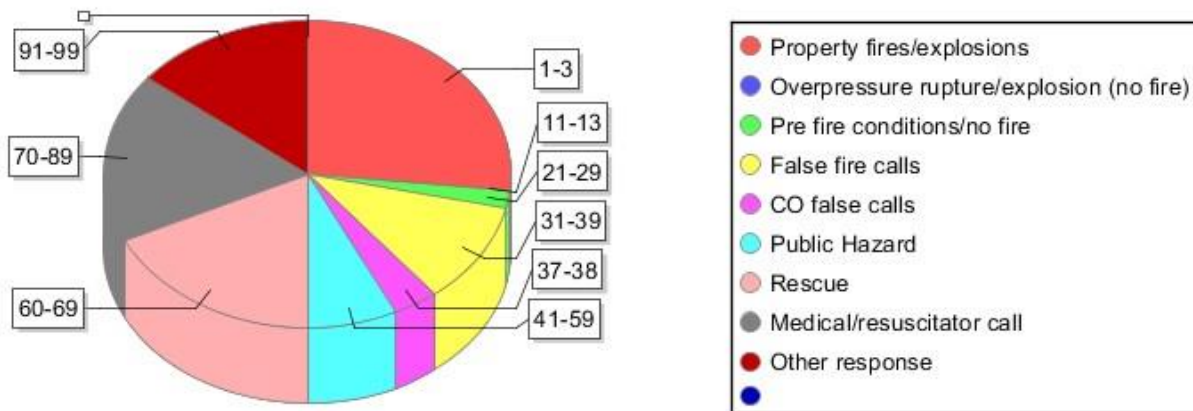
**TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM**

Committee: Committee of the Whole – Administration and Operations

Date: October 14, 2025

Department: Fire

Topic: Q2 Fire Report 2025



Fire Losses:

Fire - House/Vehicles	\$400,000
Fire – House (Exterior Wall)	\$ 10,000
Fire – Mattress	\$ 200
Fire – Rear Deck	\$ 1,000
Fire – Shop/Garage	\$300,000
Fire – Attic	\$ 5,000
Fire – Vehicle	\$ 10,000

Updates/Changes to Department:

- Master Fire Plan reviews have been started with meetings with Chief, Admin, Officers', Station #1 personnel and Station #2 personnel.
- Chief and Admin attended an MTO webinar to provide clarity on billing processes and procedures.
- FD assisted the Recreation Department with the filling of the Johnstown Pool.

- Firefighters Rainville and Barnhardt resigned due to relocation out of the area and change in employment outside the township.

Meetings Attended:

- Association meeting was held at Station #1 Spencerville.
- JHSC meeting was held prior to the Association meeting.
- Training committee met to discuss training requirements and schedule for balance of year.
- Officers meeting was held at Station #1.
- Chief and Admin attended 2 Wellness Committee meetings.

Training/Courses Attended:

- Eight training sessions were held with training focus on Wildland Fires, water supply, accountability, dispatch protocol, E-draulics & air bags, auto extrication, tanker shuttle at fairgrounds, two sessions on scenarios, equipment review including RIT Pack, TIC, Pak Tracker & Chain Saw.
- Four recruit training sessions were held with live fire training at LTC for recruits and firefighters, Practical Skills review, recruit policy review, and FFI testing.
- One firefighter wrote test for HazMat Awareness.
- One firefighter wrote test for Fire Officer I.
- Three firefighters completed the online course for Lithium-Ion Batteries.
- One firefighter completed the course Life Safety Educator Level I.
- ECFD hosted an SCBA Technicians Course at Station #1 with four of our firefighters completing the course.
- Two training sessions were held with Red Cross to provide BLS certification.
- Twelve firefighters completed their First Aid/CPR certification.
- Chief and 4 firefighters participated in Greenergy 5-year emergency exercise with staff from ERAC.

Fire Prevention Activity:

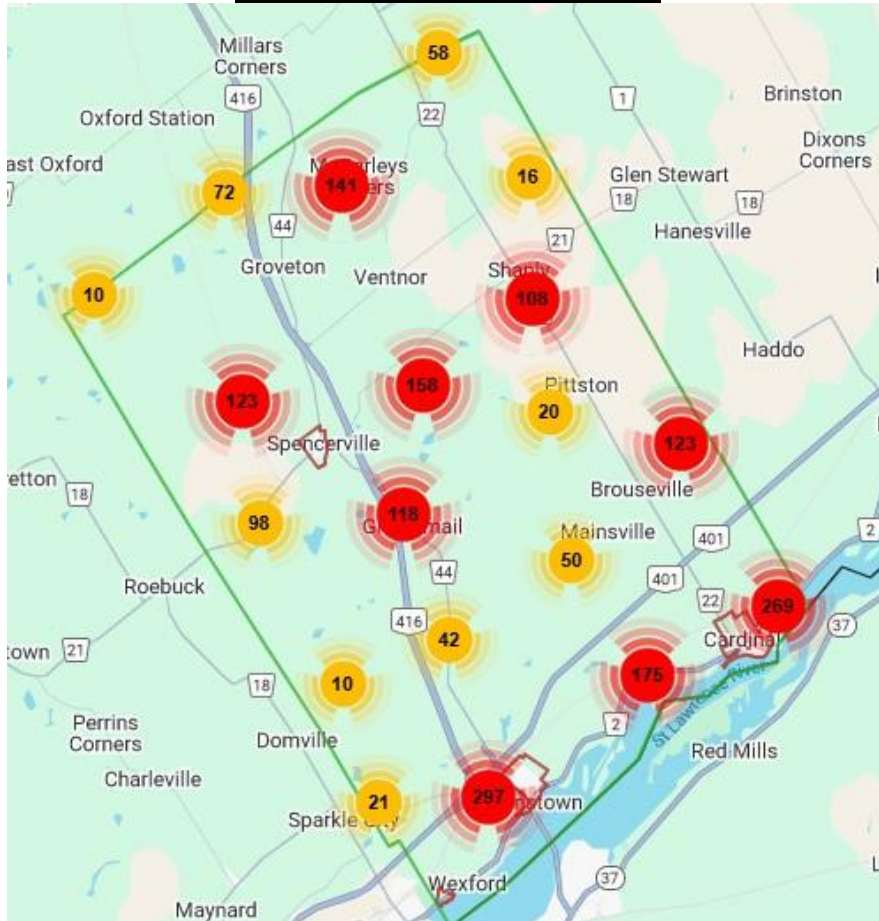
- Fire Prevention Officer conducted an inspection at one of our local industries.
- Fire Prevention Officer attended the County Fire Prevention meeting.
- FPO coordinated an inspection with the CBO on a property.
- Fire Prevention Officer along with a few members participated in the Prescott Trade Show with a booth and handouts for Smoke/CO alarms.

Activity:

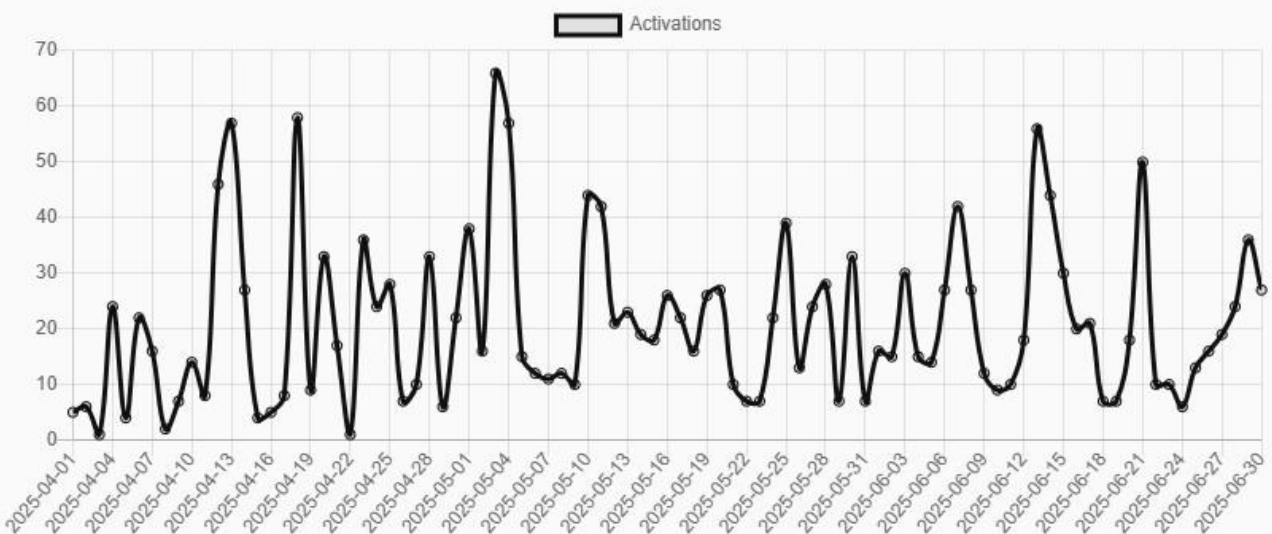
- Fire Department held their annual Pancake Breakfast with over 300 attendees.
- Annual Barrel Races were held at Spencerville Mill with a good turnout.
- Chief participated in the Centennial '67 student visit to the Township Office.
- Chief attended the Youth Fair held at South Grenville.
- ECFD participated in the Annual Firefighter Games which were held in Merrickville, finishing 5th and bringing home a couple of trophies.

Burn Permits Purchased in Q2: 446. YTD:924

Registered Burn Map for Q2



Permits Activated



Fire Department Roster June 30, 2025		
	Station #1	Station #2
	DC Dan Davy	
1	Capt. Mark Bruce	Capt. Mike Ayerst
2	Capt. John Dobbie	Capt. Steve Roberts
3	Capt. Brian Purcell	Capt. Cody Oatway
4	Jay Bottan	Shawn Bradford - recruit
5	Brendan Bruce	Liam Bush
6	Sofia Cabral - Recruit	Wade Egeberg - recruit
7	Ian Carlow	Jason Jacques
8	Dwayne Collard - Recruit	Dustin Krahm
9	Joshua Couture	Nathaly Landry
10	Corey Gillan	Shawn Linn
11	Connor Irving - Recruit	Mathew Perkins - recruit
12	Chris Le Feuvre - Recruit	Francis Plamondon
13	Erika MacDonald	Marcio Ramos - recruit
14	Philip Malcomnson	Ewan Roberts - recruit
15	Jacob McPhail-Monty	Matthew Rudan - recruit
16	Tim Nason	Lloyd Scott
17	Steve Pietarinen	Ann Shorey
18	Kyle Scharf	Tyler Varley - recruit
19	Ryan Van Keulen	Steve West
20	Patrick Vezina	Tim Yandeau
21	Matthew Wallace	
22		
23		Fire Prevention Officer
		John Henry


Fire Chief



TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

Committee: Committee of the Whole - Administration and Operations

Date: October 14, 2025

Department: Fire

Topic: 2025 MTO Interim Report

Purpose: To update Committee on 2024 MTO calls

Background: When the fire department responds to an emergency on a 400 series highway and approved services are performed, the MTO will reimburse the Municipality a rate of \$570.50 per vehicle/hour for up to 3 vehicles, unless the circumstances require more.

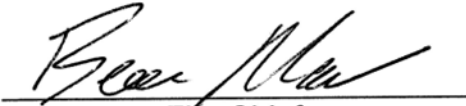
When submitting a claim to the MTO; all services performed, supplies used, and fire apparatus' purpose must be documented in detail. Only apparatuses that perform a service qualify for payment. In the event that more than one fire department responds to an incident, only one claim can be made to the MTO. Upon payment from MTO, the host Municipality then distributes the funds as appropriate.

Services eligible for payment include; vehicle extrication, fire extinguishment and spill containment. Rendering first aid, directing traffic and no service calls, i.e., a vehicle in the ditch with no injuries are examples of highway responses that do not qualify for payment.

No-service MTO calls was identified as a priority by the Ontario Association of Fire Chiefs (O AFC) for the past several years. Unfortunately, multiple requests for data have been unsuccessful, indicating a lack of support for this issue. Moving forward, staff will continue to document all responses and invoice the MTO only when approved services have been performed. This will drastically reduce staff time entering/tracking invoices and eliminate unnecessary risk to fire department personnel gathering information on the highway needed to complete the invoice.

Fire department Officers do an excellent job delegating services that are both "approved" by the MTO and appropriate in the circumstances to mitigate the situation.

2024 MTO Interim Report					
Submitted			Not Submitted		
Date	Hwy	Amount	Date	Hwy	Amount
2/19/2025	401	\$1,426.25	1/1/2025	416	\$1,119.72
			1/9/2025	401	\$559.86
			1/9/2025	401	\$559.86
			1/14/2025	416	\$559.86
			2/6/2025	416	\$1,399.65
			3/28/2025	416	*\$3,919.02
			3/30/2025	416	\$559.86
			5/16/2025	416	\$1,119.72
			6/16/2025	401	\$1,119.72
			6/23/2025	416	\$1,679.58
		\$1,426.25			\$8,677.83
			* Missed submission deadline		


 Fire Chief



TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

Committee: Committee of the Whole-Administration and Operations

Date: October 14, 2025

Department: Environmental Services

Topic: Cardinal & Industrial Park Drinking Water System MECP Inspection Reports

Background:

On July 22, 2025, an announced focussed inspection of the Cardinal and Industrial Park Water Systems was undertaken by Ms. Monica Howlett, Provincial Officer/Inspector for the Ministry of the Environment, Conservation and Parks.

The inspection examined compliance with various applicable Provincial Acts, Regulations, Permits, Training and Certification requirements. The inspections found no areas of non-compliance with regulatory requirements and no recommended best practices for either system. The full report can be made available to committee members upon request.

The Cardinal and Industrial Park Drinking Water Systems received a **100%** Inspection Rating and **0.00%** risk rating. The ratings are published in the Ministry's Chief Drinking Water Inspectors Annual Report and are included in this action item.

Staff would like to acknowledge the efforts of our Environmental Services Department, support personnel and Council in achieving this result.

A handwritten signature in cursive script, reading 'Eric Wenevman'.

Chief Water/Sewer Operator

A handwritten signature in cursive script, reading 'David Scott'.

Director of Operations

DWS Name:	EDWARDSBURGH INDUSTRIAL PARK DISTRIBUTION SYSTEM
DWS Number:	260005112
DWS Owner:	THE CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH-CARDINAL
Municipal Location:	EDWARDSBURGH-CARDINAL
Regulation:	O.REG. 170/03
DWS Category:	DW Municipal Residential
Type of Inspection:	Focused
Compliance Assessment Start Date:	Jun-30-2025
Ministry Office:	Kingston District Office

Maximum Risk Rating: 196

Inspection Module	Non Compliance Risk (X out of Y)
Certification and Training	0/28
Distribution System	0/4
Logbooks	0/14
Operations Manuals	0/14
Reporting & Corrective Actions	0/4
Treatment Processes	0/81
Water Quality Monitoring	0/51
Overall - Calculated	0/196

Inspection Risk Rating:	0.00%
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Final Inspection Rating:	100.00%
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DWS Name:	CARDINAL DRINKING WATER SYSTEM
DWS Number:	220003582
DWS Owner:	THE CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH-CARDINAL
Municipal Location:	EDWARDSBURGH-CARDINAL
Regulation:	O.REG. 170/03
DWS Category:	DW Municipal Residential
Type of Inspection:	Focused
Compliance Assessment Start Date:	Jun-30-2025
Ministry Office:	Kingston District Office

Maximum Risk Rating: 473

Inspection Module	Non Compliance Risk (X out of Y)
Capacity Assessment	0/30
Certification and Training	0/42
Distribution System	0/4
Logbooks	0/14
Operations Manuals	0/14
Reporting & Corrective Actions	0/21
Source	0/0
Treatment Processes	0/236
Water Quality Monitoring	0/112
Overall - Calculated	0/473

Inspection Risk Rating:	0.00%
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Final Inspection Rating:	100.00%
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DWS Name: CARDINAL DRINKING WATER SYSTEM
DWS Number: 220003582
DWS Owner Name: THE CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH-CARDINAL
Municipal Location: EDWARDSBURGH-CARDINAL

Regulation: O.REG. 170/03
DWS Category: DW Municipal Residential
Type of Inspection: Focused
Compliance Assessment Start Date: Jun-30-2025
Ministry Office: Kingston District Office

All legislative requirements were met. No detailed rating scores.

Maximum Question Rating: 473

Inspection Risk Rating:	0.00%
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FINAL INSPECTION RATING:	100.00%
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TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Committee of the Whole- Administration & Operations

Date: October 14, 2025

Department: Environmental Services

Topic: Johnstown Water Wells Account # 98-305 Reserve Fund transfer.

Purpose: To seek approval to transfer from the Johnstown Water Wells Reserve Fund to cover water treatment system replacements.

Background:

In 1986, the Ministry of Transportation (MTO) carried out a survey involving 39 homes to assess the potential chloride contamination of private wells. Among the 39 homes surveyed, 33% had chloride concentrations exceeding the recommended level of 250 mg/L.

In 1987, the MTO completed a comprehensive survey on 186 private wells in Johnstown. The survey showed 12% of the wells exceeded chloride limits. Seven properties were identified as being under the Townships jurisdiction.

Water softeners and reverse osmosis systems were installed at the seven affected properties and are being maintained by the Township. Culligans is the vendor of record for this work.

In 2015 a reserve fund was established (Account #98-3805) for the replacement of water softeners and reverse osmosis systems. Bylaw 2023-34 states the following:

5. Johnstown Water Wells- Account # 98-3805

Background: This fund is established in 2015 for replacement of water softener & reverse osmosis systems at 7 properties with affected wells.

Lower Limit: Not Applicable

Upper Limit: Estimated replacement cost of the water softener & osmosis systems for all properties.

Policy: The Township should include in their annual budget a contribution amount not less than the minimum contribution for replacement of two systems over a 20-year expected useful life.

Year to date, two water systems have been replaced, totaling \$11,513.26.

Policy Implications:

By-law 2023-51 establishes policies with respect to the procurement of goods and services. It states that all expenditures shall be within the current approved budget or within approved estimates, otherwise, prior approval of Council is required. In addition, expenditures above \$75,000 require approval of Council.

Strategic Plan Implications: Nil

Financial Considerations:

The current reserve fund balance in Account # 98-3805 is \$60,436.41.

The 2025 budget, under GL-53-5641 (Johnstown Well Supply and Repair) is \$ 10,500. This covers routine maintenance, filter changes and service calls.

Recommendation: That Committee recommends Municipal Council direct the Treasurer to transfer \$11,513.26 from the Johnstown Water Wells Reserve Fund (Account 98-3805) to cover the reverse osmosis and water softener replacements.



Chief Water/Sewer Operator



Director of Operations

Committee: Committee of the Whole – Administration and Operations

Date: October 14, 2025

Department: Finance

Topic: 2025 Audit Plan and Engagement Letter

Purpose: To obtain authorization to respond to the auditor's letter dated September 23rd, 2025, that accompanied the Audit Service Plan and Engagement Letter for the 2025 audit to be completed by MNP LLP.

Background: MNP LLP is required to provide Council with an annual audit plan and engagement letter outlining the scope, objectives, responsibilities, and approach of the audit. The engagement letter confirms the terms of the audit engagement, including the responsibilities of both management and the auditors, while the audit plan provides details on the areas of audit focus, materiality levels, and audit timelines.

The proposed audit plan for 2025 follows approximately the same timeframe as the prior year, which supports consistency in the audit process and ensures that the audit results can be delivered to Council in a timely manner. The base audit fee for 2025 is proposed at \$41,000, an increase from the prior year's fee of \$39,000.

Policy Implications: An officer is required to sign the engagement letter before the year-end audit can proceed.

Strategic Plan Implications: Acknowledging the auditor's engagement letter and audit plan supports the strategic plan objectives of good governance and ensuring services delivered are effective and efficient.

Financial Considerations: The base fee for the 2025 audit is proposed at \$41,000, representing an increase of 5% from the prior year. The fee will be funded from the annual operating budget for auditing services.

Recommendation: THAT Committee recommends that Municipal Council receives the 2025 audit plan and authorizes the CAO to sign the engagement letter as a requirement of the annual audit.



Treasurer



CAO

September 23, 2025

Sean Nicholson, CAO
Corporation of the Township of Edwardsburgh/Cardinal
P.O. Box 129
18 Centre Street
Spencerville, ON K0E 1X0

Dear Mr. Nicholson:

This letter will confirm the arrangements discussed with you regarding the services we will render to Corporation of the Township of Edwardsburgh/Cardinal (the "Municipality") commencing with the fiscal year ending December 31, 2025.

Our responsibilities

We will audit the financial statements of Corporation of the Township of Edwardsburgh/Cardinal for the year ended December 31, 2025.

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

Management's responsibilities

The operations of the Municipality are under the control of management, which has responsibility for the accurate recording of transactions and the preparation of the financial statements in accordance with Canadian public sector accounting standards. This includes the design, implementation and maintenance of internal controls relating to the preparation and presentation of the financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

Fees and expenses

Our fees and expenses are discussed in detail in Appendix D.

Other matters

We will, as permitted by the Code of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial management and technology consulting.

Our standard terms and conditions, included as Appendix, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix, we reserve the right to notify all financial statement users of the change.

These terms will continue in effect from year to year, unless changed in writing.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Corporation of the Township of Edwardsburgh/Cardinal.

Sincerely,



**Chartered Professional Accountants
Licensed Public Accountants**

encls.

RESPONSE:

This letter correctly sets forth the understanding of Corporation of the Township of Edwardsburgh/Cardinal.

Officer Signature

Title

Date

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

Furthermore, we will consider the Municipality's controls over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of controls over financial reporting nor to identify all significant deficiencies in the Municipality's system of financial controls.

Independence

The Code of Professional Conduct require that we are independent when conducting this engagement. We will communicate to Council any relationships between the Municipality (including related entities) and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation, structure and content of the financial statements, including disclosures.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations *(continued from previous page)*

limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud.

While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the financial statements and the issuance of our audit opinion are solely for the use of the Municipality and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the financial statements, you will attach our independent audit report when distributing the financial statements to third parties.

We ask that our names be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the financial statements, including:

- Financial records and related data, including data relevant to disclosures made in the financial statements;
- Copies of all minutes of meetings of Council and committees of Council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the entity from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of controls for its prevention and detection;
- An assessment of the risk that the financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in controls, or others, where the fraud could have a material effect on the financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Municipality plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on Corporation of the Township of Edwardsburgh/Cardinal's website, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited financial statements, upon initial posting.

Appendix C: Illustrative Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of Corporation of the Township of Edwardsburgh/Cardinal:

Opinion

We have audited the financial statements of Corporation of the Township of Edwardsburgh/Cardinal (the "Municipality"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, accumulated surplus, net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2025, and the results of its operations, net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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 Municipality 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 opinion.

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

Management is responsible for the preparation and fair presentation of the 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 Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality'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:

Appendix C: Illustrative Independent Auditor's Report *(continued from previous page)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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 Municipality'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 Municipality'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 Municipality 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Municipality as a basis for forming an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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 our audit.

Cornwall, Ontario

Chartered Professional Accountants

Licensed Public Accountants

Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

Excluding administrative expenses and applicable taxes, the estimate of fees for the audit services to be provided are \$41,000 expected to be issued that do not adhere to this schedule, or are in excess of these amounts, will be discussed with you for your approval. Refer to Appendix E for information about the relevant administrative expenses and taxes.

Invoices will be rendered as work progresses in accordance with the following schedule:

Description	Amount
Progress billing #1 - Start of interim audit procedures	\$ 13,000
Progress billing #2 - Start of year-end audit procedures	\$ 13,000
Progress billing #3 - Upon review of draft financial statements with management	\$ 9,000
Final billing – upon release of the Independent Auditor's Report	\$ 6,000
Total	\$ 41,000

The estimated fees noted above exclude administrative expenses and applicable taxes. Refer to Appendix E for information about the relevant administrative expenses and taxes.

In signing this letter, you acknowledge your approval of the above billing schedule and amounts. Invoices expected to be issued that do not adhere to this schedule, or are in excess of the amounts noted above, will be discussed with you for your approval. Fees collected will be applied to overdue invoices first, followed by subsequently issued invoices in order of issuance. If payment is not received in accordance with the above schedule, we will at our discretion cease all work until the scheduled payments are received.

Our estimated fees are based on our past experience and our knowledge of the Municipality. This estimate relies on the following assumptions:

- No significant deficiencies in the system of internal control which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to the trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

Appendix D: Fees and Expenses *(continued from previous page)*

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing.

Appendix E: Standard Terms and Conditions

The following standard terms and conditions and engagement letter to which they are attached form one agreement (the "Agreement") and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Municipality").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Municipality of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Municipality may terminate the engagement upon 30 days written notice. If this occurs, the Municipality shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Municipality not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Municipality fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Municipality requires significant changes to the arrangements set forth in this engagement letter, the Municipality will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Municipality's personnel. MNP undertakes to advise the Municipality's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - A non-reimbursable administrative expense fee (the "Administrative Fee") equal to 5% of the professional fees charged will be levied for administrative expenses. The administrative fee will be added to the professional fees and will be payable at the same time. Out-of-pocket expenses, including travel and accommodation expenses, incurred in connection with and necessary to the provision of our Services will be charged to the client.
6. **Billing** - Bills will be rendered on a regular basis as the assignment progresses. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Municipality shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Municipality and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.
9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Municipality's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Municipality might use them, any such tools which may be provided to the Municipality, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Personal Information** - Except to the extent necessary for the performance of the services, the Municipality shall not provide any personal information, as defined in Canadian federal and provincial privacy legislation, to MNP in connection with this engagement. If personal information is disclosed to or by MNP, or is accessed, collected, used, or disclosed by MNP, the Municipality consents to the same and represents and warrants that it has or will collect all necessary consents, provide any necessary notices, and do all such other things as are required under applicable law in respect of such personal information. Any collection, use or disclosure of personal information will be subject to MNP's privacy policy (available for review at www.mnp.ca/privacy) and will comply with applicable Canadian federal and provincial laws.
11. **Confidentiality** - To the extent that, in connection with this engagement, MNP comes into possession of any proprietary or confidential information of the Municipality, MNP will not disclose such information to any third party without the Municipality's consent, except: (a) when properly acting in the course of providing the Services (including to such of MNP's subcontractors, affiliates and advisors as may have a need to know), (b) as may be required by applicable law, or as may be permitted by applicable professional standards; or (c) to the extent such information: (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by MNP in breach hereof; (ii) is disclosed by the Municipality to a third party without substantially the same restrictions as set forth herein; (iii) becomes available to MNP on a non-confidential basis from a source other than the Municipality whom MNP believes is not prohibited from disclosing such information to MNP by obligation to the Municipality; (iv) is known by MNP prior to its receipt from the Municipality without any obligation of confidentiality with respect thereto; or (v) is developed by MNP independently of any disclosures made by the Municipality to MNP of such information. The Municipality acknowledges that our client files may be periodically reviewed by provincial or national practice inspectors as required by law, including for reporting-issuers by the Canadian Public Accountability Board, the Public Company Accounting Board, or other regulators, and by other MNP personnel that may be located extra-provincially to ensure we are adhering to professional and MNP standards.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

12. **Data Analytics** - The Municipality agrees that MNP may use relevant portions of the Municipality information disclosed to MNP in the course of the Engagement, which may include Confidential information and Personal information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking and industry models and reports (using de-identified data from a variety of sources). Aggregated benchmarking and industry reporting services will be performed to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector. MNP may use such information to provide services to its clients or for other business purposes. None of the aggregated reporting will contain any information that would allow a third party to identify you. The data will not be re-identified or removed following the aggregation process.
13. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
14. **Release and Limitation of Liability** - The Municipality and MNP agree to the following with respect to MNP's liability to the Municipality:
 - a. In any action, claim, loss or damage arising out of the engagement, the Municipality agrees that MNP's liability will be several and not joint and the Municipality may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
 - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Municipality and the Municipality releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Municipality related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Municipality to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Municipality for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

15. **Indemnity** - The Municipality agrees to jointly and severally indemnify and hold harmless MNP against:
- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
 - b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Municipality.

For the purposes of paragraph 14. and 15., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

16. **Survival of Terms** - The Municipality and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Municipality prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Municipality both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Municipality accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.
18. **Third Party Services** - In connection with this engagement, MNP may use certain third parties to provide professional, administrative, and analytical services and other clerical support. As a result, Client Data may transit or be used, stored or accessed in jurisdictions outside your province of residence or outside of Canada, and may be subject to disclosure in accordance with the laws applicable in such jurisdiction, which laws may not provide the same level of protection as Canadian federal and provincial privacy laws. MNP will require such third parties to undertake confidentiality obligations that are equivalent to those contained in this Agreement. For clarity, MNP does not warrant and is not responsible for any third-party product or service obtained independently by the Municipality notwithstanding any participation or involvement by MNP in the procurement of such services.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

19. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
20. **Solicitation** - The Municipality agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP or any MNP Person. In the event of a breach of this section by the Municipality, the Municipality shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Municipality or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Municipality or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Municipality further understands that any breach by the Municipality of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Municipality. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Municipality had contact during the term of this engagement.

Corporation of the Township of Edwardsburgh/Cardinal

2025 Audit Service Plan

Report to Council

December 31, 2025

H. James Pollock, CPA, CA, LPA

T: 613.209.8253

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Audit Service Plan Overview

We are pleased to present our Audit Service Plan for Corporation of the Township of Edwardsburgh/Cardinal and its subsidiaries (the "Municipality") which outlines the strategy we will follow to provide the Municipality's Council with our Independent Auditor's Report on the December 31, 2025 financial statements. We are providing this Audit Service Plan to Council on a confidential basis. It is intended solely for the use of Council and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Additional materials provided along with this plan include both our Engagement Letter and draft Independence Communication. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards. Our draft Independence Communication formally confirms in writing MNP's independence.

We confirm to Council that we are independent of the Municipality. Our letter to Council discussing our independence will be included at the conclusion of the audit.

Topics for Discussion

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

The MNP Audit Approach

Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Municipality and our assessment of the potential for material misstatements in the Municipality's financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Municipality;
- Changes within the organization, management or accounting systems; and

- Concerns expressed by management.

We propose to use \$875,000 as overall materiality for audit planning purposes.

Auditor's Approach to Internal Control

For the December 31, 2025 audit, we are planning to place low reliance on the Municipality's accounting system. This level of reliance is consistent with the prior year end, and will involve mainly substantive tests of details.

Key Changes and Developments

Based on our knowledge of the Municipality and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
 NEW REPORTING DEVELOPMENTS	• 2018 – 2019 Annual Improvements to Public Sector Accounting Standards (Amendment) • PS 1201 Financial Statement Presentation (New) • PS 3041 Portfolio Investments (New) • PS 3280 Asset Retirement Obligations (New) • PS 3400 Revenue (New) • PS 3450 Financial Instruments (New and Amendment) • PS 3450 Financial Instruments (Amendment) • 2019 - 2020 Annual Improvements to Public Sector Accounting Standards (Amendment)
 NEW ASSURANCE DEVELOPMENTS	• CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment) • CAS 540 Auditing Accounting Estimates and Related Disclosures (New)

Risk Assessment

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

SIGNIFICANT RISK AREA	PROPOSED AUDIT RESPONSE
Management override of controls There is a presumed risk of management override of controls in all entities	To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures: 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been recorded to engage in fraudulent financial reporting or to conceal misappropriation of assets
Expenses and payables Expenses could be recorded in the wrong period	Test cut-off to gain a high degree of comfort over expenses being recorded in the proper period.
Revenues and receivables Revenues could be recorded in the wrong period	Test cut-off to gain a high degree of comfort over revenues being recorded in the proper period as well as testing adjusting journal entries posted by management with any unusual account combinations affecting revenue.
Site contamination and landfill liabilities/asset retirement obligations High risk due to estimates involved	Investigate possibility of ARO and test management's estimate.

HIGHER RISK AREA	PROPOSED AUDIT RESPONSE
Grants Grants subject to certain criteria might be recorded in revenue when such criteria is not yet met	Test grants at a low threshold and ensure they qualify for recognition as revenue in the year.

Audit Team

In order to ensure effective communication between Council and MNP, we outline below the key members of our audit team that will be responsible for the audit of Corporation of the Township of Edwardsburgh/Cardinal and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Jamie Pollock, CPA, CA, Partner	E: Jamie.Pollock@mnp.ca
Julia Tilley, CPA, Manager	E: Julia.Tilley@mnp.ca
Francesca Giovanniello, CPA, Senior Accountant	E: Francesca .Giovanniello@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
Rumsha Tahir, Accountant	E: Rumsha.Tahir@mnp.ca

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP's staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. In addition, the engagement team will be actively involved and have hands-on involvement with service delivery, ensuring engagement objectives will be met.

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.

Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

Timing of the Audit

KEY DELIVERABLE	EXPECTED DATE
Interim field work procedures	December 1, 2025 to December 5, 2025

KEY DELIVERABLE	EXPECTED DATE
Year-end fieldwork procedures	March 2, 2026 to March 13, 2026
Draft year-end financial statements to be discussed with management	April 10, 2026
Presentation of December 31, 2023 audited financial statements to Council	April 27, 2026
Presentation of Management Letter to Council	April 27, 2026
Issuance of Independent Auditor's Report	April 28, 2026

Fees and Assumptions

DESCRIPTION	2025 ESTIMATE
Base audit fee	\$ 41,000

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 Start of interim audit procedures (early December)	\$ 13,000
Progress billing #2 Start of year-end audit procedures (late February or early March)	\$ 13,000
Progress billing #3 - Discussion of draft financial statements with management (March or early April)	\$ 9,000
Final billing – upon release of auditor's report (April or May)	\$ 6,000
Total	\$ 41,000

We look forward to discussing our Audit Service Plan with you, as well as any other matters of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

