



**AGENDA**  
**UNITED COUNTIES OF STORMONT, DUNDAS & GLENGARRY**

**Monday, June 16, 2025, 9:00 a.m.**  
**Council Chambers, Suite 321, 26 Pitt Street, Cornwall ON**

---

	<b>Pages</b>
<b>1. Call Meeting to Order by Resolution</b>	
<b>2. Adoption of Agenda</b>	
All matters listed under Consent Agenda, are considered to be routine and will be enacted by one motion. Should a Council member wish an alternative action from the proposed recommendation, the Council member shall request that this matter be moved to the appropriate section at this time.	
<b>3. Disclosure of Pecuniary Interest and General Nature Thereof</b>	
<b>4. Adoption of Minutes</b>	
<b>4.1 May 20 &amp; May 27, 2025</b>	<b>3</b>
<b>5. Delegations</b>	
<b>5.1 2024 Financial Statements - Jamie Pollock, MNP</b>	<b>13</b>
<b>6. Action Requests</b>	
<b>6.1 Corporate Services</b>	
<b>6.2 Financial Services</b>	
<b>a. 2025 Excluded Expenses Report</b>	<b>36</b>
<b>6.3 Transportation</b>	
<b>a. Setback at 20342 SDG 24</b>	<b>39</b>
<b>6.4 Planning</b>	
<b>6.5 Court Services</b>	
<b>6.6 County Library</b>	
<b>6.7 IT Services</b>	
<b>7. Tenders and Quotations</b>	
<b>7.1 2025-55-432-Culvert Lining Tender</b>	<b>42</b>
<b>8. By-laws</b>	
<b>8.1 2025 Insurance Renewal</b>	<b>45</b>
<b>9. Consent Agenda</b>	

9.1	Monthly Financial Summary	48
9.2	SDG Library Services Report	49
9.3	May Capital Roads Update	51
9.4	May Capital Bridge Update	53
9.5	SDG Tourism Update - June 2025	59
9.6	St. Lawrence River Institute Thank You Letter	61
9.7	Eastern Ontario Wardens' Caucus Newsletter - June 2025	62
10.	<b>Boards and Committees</b>	
	Warden's Report – Martin Lang	
	Joint Liaison Committee – Martin Lang, Jamie MacDonald, Tony Fraser, Carma Williams	
	Library Board – Tony Fraser, Frank Landry, Lachlan McDonald, Jason Broad	
	Police Services Board – Martin Lang, Bryan McGillis	
	Eastern Ontario Health Unit – Carma Williams, Bryan McGillis	
	Glen Stor Dun Lodge – Jason Broad, Jamie MacDonald	
	St. Lawrence River Institute – Andrew Guindon	
	Raisin-South Nation Source Water Protection Committee – Theresa Bergeron	
	Municipal Advisory, Algonquin Land Claim – Tony Fraser	
	Regional Incentives Program Approvals Committee – Steve Densham, Marc St. Pierre, Andrew Guindon	
	Rural Education Committee – Marc St. Pierre	
	Social Development Council – Carma Williams	
	SDG Forest Working Group – Martin Lang	
	Border Mayors Alliance – Jason Broad	
11.	<b>Key Information</b>	
11.1	Administrative Update - June 2025	82
12.	<b>Motions and Notices of Motions</b>	
13.	<b>Petitions</b>	
14.	<b>Miscellaneous Business</b>	
15.	<b>Unfinished Business Summary</b>	
16.	<b>Closed Session</b>	
16.1	<b>Property Acquisition</b>	
	Pursuant to Section 239(2)(c) of the <i>Municipal Act, 2001</i> - a proposed or pending acquisition or disposition of land by the municipality or local board.	
17.	<b>Ratification By-law</b>	86
18.	<b>Adjournment by Resolution</b>	



**Corporation of the United Counties of Stormont, Dundas and Glengarry**

**REGULAR COUNCIL MINUTES**

**May 20, 2025, 9:00 a.m.**

**Council Chambers, Suite 321, 26 Pitt Street, Cornwall**

Members Present: Warden M. Lang, T. Bergeron, J. Broad, S. Densham, T. Fraser, F. Landry, J. MacDonald, L. McDonald, B. McGillis, M. St. Pierre, C. Williams

Staff Present: CAO Adams, Director Casselman, Director Luck, Director Russell, Director St-Onge, Director Young, Manager Baker, Manager Brownell, Manager Grant, Manager Sommers, Training & Emergency Management Coordinator Beehler, Communications Coordinator Lihou

---

**1. Call Meeting to Order by Resolution**

**Resolution No. 2025-75**

**Moved by** Councillor Broad

**Seconded by** Councillor McGillis

THAT the meeting of the Council of the United Counties of Stormont, Dundas and Glengarry be hereby called to order.

CARRIED

**2. Adoption of Agenda**

**Resolution No. 2025-76**

**Moved by** Councillor McGillis

**Seconded by** Councillor Landry

THAT Council approve the agenda.

CARRIED

**3. Disclosure of Pecuniary Interest and General Nature Thereof**

**4. Adoption of Minutes**

**4.1 April 22 & May 8, 2025**

**Resolution No. 2025-77**

**Moved by** Councillor Broad

**Seconded by** Councillor McGillis

THAT the minutes of the meeting, including the in-camera minutes, of the Council of the United Counties of Stormont, Dundas and Glengarry, held April 22 & May 8, 2025 be adopted as circulated.

CARRIED

**5. Presentations**

**5.1 Staff Recognition Items**

CAO Adams recognized former Director of Transportation Services, Ben de Haan, for his 16 years of dedicated service with SDG Counties. She commended his significant contributions and congratulated him on his recent appointment as CAO for the Municipality of South Dundas. CAO Adams presented Mr. de Haan with a commemorative road sign.

Director Young recognized Senior Planner, Lindsay Parisien, on achieving her Registered Professional Planner (RPP) designation. Director Young acknowledged the dedication, knowledge, and commitment required to earn the credential. Director Young congratulated Ms. Parisien on this well-deserved accomplishment.

**6. Action Requests**

**6.1 Corporate Services**

**6.2 Financial Services**

**6.3 Transportation**

**6.4 Planning**

**6.5 Court Services**

**6.6 County Library**

**6.7 IT Services**

**7. Tenders and Quotations**

**7.1 2025-43-035 Wylie Creek and Dixon Creek Culvert Replacements**

**Resolution No. 2025-78**

**Moved by** Councillor McGillis

**Seconded by** Councillor Densham

THAT the Council of the United Counties of Stormont, Dundas and Glengarry accept the tender from Goldie Mohr Ltd. for the replacement of the Wylie Creek & Dixon Creek Box Culverts at their unit prices totaling \$441,000.00 plus HST; and

THAT Council provide the Manager of Capital Works – Bridges the authority to sign all documents to give effect to the contract.

CARRIED

**8. By-laws**

**8.1 Utility Locator Agreement**

**Resolution No. 2025-79**

**Moved by** Councillor Broad

**Seconded by** Councillor MacDonald

THAT By-law No. 5495, being a By-law to authorize an agreement between the United Counties of Stormont, Dundas and Glengarry and Promark-Telecon Inc., be read and passed in Open Council, signed and sealed.

CARRIED

## **9. Consent Agenda**

### **Resolution No. 2025-80**

**Moved by** Councillor Densham

**Seconded by** Councillor Landry

THAT all items listed under the Consent Agenda section of the agenda be received for information purposes.

CARRIED

#### **9.1 Monthly Financial Summary**

#### **9.2 SDG Library Services Report**

#### **9.3 SDG Library Board Newsletter - April 2025**

#### **9.4 SDG Tourism Updates - May 2025**

## **10. Boards and Committees**

Council members provided updates on various committee and board activities.

## **11. Key Information**

### **11.1 2025 SDG Reads**

Director Luck unveiled the book series for the 2025 SDG Reads event. She stated that the 2025 SDG Reads event would feature author Nita Prose and her Molly the Maid series. She added that the event would take place on Monday, October 6<sup>th</sup> at North Stormont Place.

### **11.2 2026 Budget Meeting Dates**

Director Russell spoke to the 2026 budget and requested Council's feedback on the timing of the budget presentation. Council agreed to schedule the budget deliberations for December 2, 2025.

### **11.3 Corporate Logo Modification**

Communications Coordinator Lihou presented enhancements to the SDG Counties logo. Council members provided their feedback on the proposed logo. Mr. Lihou stated he would update the logo based on Council's feedback.

#### **11.4 Ex Trillium Venture 25**

Training & Emergency Management Coordinator Beehler presented an overview of the SDG Counties annual emergency management training exercise, Ex Trillium Venture 25, that took place on April 25<sup>th</sup> in coordination with the Canadian Armed Forces, local municipalities, and other regional partners. Council members commended Ms. Beehler on the exercise. Warden Lang presented Ms. Beehler with a plaque commemorating the successful event.

#### **11.5 Equity, Diversity and Inclusion (EDI) Framework**

Manager Sommers presented the proposed SDG Counties Equity, Diversity and Inclusion (EDI) Framework, which was built on the Counties' commitment to EDI and structured around three pillars: Communication/Branding, Training and Development, and Policy Development and Review. Council members expressed their support for the EDI framework.

#### **11.6 Personnel Policy Manual - Review 2025**

Manager Sommers presented the key focus areas for updating the SDG Counties Personnel Policy Manual. Council expressed support for the focus areas.

#### **11.7 Consulting Services for Government Relations**

CAO Adams spoke to SDG Counties engaging the services of a professional to assist with advancing SDG's priorities with the province. Council members expressed their support for this type of engagement.

#### **11.8 Administrative Update - May 2025**

CAO Adams presented the Administrative Update for May, which included information on key dates and current recruitments.

### **12. Motions and Notices of Motions**

### **13. Petitions**

### **14. Miscellaneous Business**

**15. Unfinished Business Summary**

**16. Closed Session**

**Resolution No. 2025-81**

**Moved by** Councillor MacDonald

**Seconded by** Councillor Broad

THAT Council proceed in-camera pursuant to section 239(2)(b) of the *Municipal Act, 2001* - personal matters about an identifiable individual, including municipal or local board employees, for an HR Matter.

CARRIED

**Resolution No. 2025-82**

**Moved by** Councillor McGillis

**Seconded by** Councillor Densham

THAT Council rise and reconvene in Open Session without reporting.

CARRIED

**17. Ratification By-law**

**Resolution No. 2025-83**

**Moved by** Councillor Broad

**Seconded by** Councillor Landry

THAT By-Law No. 5496, being a by-law to adopt, confirm and ratify matters dealt with by resolution, be read and passed in Open Council, signed and sealed.

CARRIED

**18. Adjournment by Resolution**

**Resolution No. 2025-84**

**Moved by** Councillor Broad

**Seconded by** Councillor Densham

THAT Council adjourn to the call of the Chair.

CARRIED

---

Warden

---

Clerk



**Corporation of the United Counties of Stormont, Dundas and Glengarry**

**SPECIAL COUNCIL MINUTES**

**May 27, 2025, 8:30 a.m.**

**Virtual Meeting, Broadcast live on YouTube**

Members Present: Warden M. Lang, T. Bergeron, J. Broad, S. Densham, T. Fraser,  
A. Guindon, F. Landry, J. MacDonald, L. McDonald, B. McGillis,  
M. St. Pierre, C. Williams  
Staff Present: CAO Adams, Director Casselman, Director Russell,  
Communications Coordinator Lihou, Bernard McDonell (Maxville  
Manor)

---

**1. Call the meeting to Order by Resolution**

**Resolution No. 2025-85**

**Moved by** Councillor Landry

**Seconded by** Councillor MacDonald

THAT the special meeting of the Council of the United Counties of Stormont, Dundas and Glengarry be hereby called to order.

CARRIED

**2. Adoption of Agenda**

**Resolution No. 2025-86**

**Moved by** Councillor Guindon

**Seconded by** Councillor Densham

THAT Council approve the agenda.

CARRIED

**3. Disclosure of Pecuniary Interest and General Nature Thereof**

#### **4. Closed Session**

##### **4.1 Maxville Manor**

###### **Resolution No. 2025-87**

**Moved by** Councillor MacDonald

**Seconded by** Councillor Fraser

THAT Council proceed in-camera pursuant to Section 239(2)(k) of the *Municipal Act, 2001* - a position, plan or procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on or behalf of the municipality or local board for a matter related to the Maxville Manor.

CARRIED

###### **Resolution No. 2025-88**

**Moved by** Councillor Broad

**Seconded by** Councillor Bergeron

THAT Council rise and reconvene in Open Session.

CARRIED

###### **Resolution No. 2025-89**

**Moved by** Councillor Williams

**Seconded by** Councillor Fraser

THAT the Council of the United Counties of Stormont, Dundas and Glengarry approve an interest free loan of \$1,500,000.00 to the Maxville Manor to assist with the reconstruction of the manor; and

THAT the CAO be delegated the authority to execute a loan agreement.

CARRIED

**5. Ratification By-Law**

**Resolution No. 2025-90**

**Moved by** Councillor MacDonald

**Seconded by** Councillor Guindon

THAT By-law No. 5497, being a by-law to adopt, confirm and ratify matters dealt with by resolution, be read and passed in Open Council, signed and sealed.

CARRIED

**6. Adjournment by Resolution**

**Resolution No. 2025-91**

**Moved by** Councillor Broad

**Seconded by** Councillor Landry

THAT Council adjourn to the call of the Chair.

CARRIED

---

Warden

---

Clerk

DRAFT - FOR COUNCIL APPROVAL

**UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY  
CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2024**

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

December 31, 2024

## CONTENTS

### INDEPENDENT AUDITOR'S REPORT

### CONSOLIDATED FINANCIAL STATEMENTS

	Page
Consolidated Statement of Financial Position	1
Consolidated Statement of Financial Activities	2
Consolidated Statement of Change in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Consolidated Schedule of Tangible Capital Assets	5 - 6
Consolidated Schedule of Accumulated Surplus	7
Consolidated Schedule of Change in Accumulated Surplus	8
Consolidated Schedule of Segmented Disclosure	9
Notes to the Consolidated Financial Statements	10 - 19

To the Members of Council, Inhabitants and Ratepayers of the United Counties of Stormont, Dundas and Glengarry:

### Opinion

We have audited the consolidated financial statements of United Counties of Stormont, Dundas and Glengarry and those of the Library Board and the Police Board (collectively referred to as the "Counties"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of financial activities, change in net financial assets, cash flows and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Counties as at December 31, 2024, and the results of its consolidated operations, change in its net financial assets and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Counties in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Counties' 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 Counties or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Counties' 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 Counties' 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 consolidated 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 Counties to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Counties to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance 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.

June 16, 2025  
Cornwall, Ontario

**MNP LLP**

Chartered Professional Accountants  
Licensed Public Accountants

**UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

As at December 31, 2024

	2024	2023
<b>NET FINANCIAL ASSETS</b>		
<b>Assets</b>		
Cash	\$ 29,979,315	\$ 31,248,678
Accounts receivable	5,972,740	2,611,849
	<b>35,952,055</b>	<b>33,860,527</b>
<b>Liabilities</b>		
Accounts payable	6,775,715	2,779,516
Future employment benefits payable	19,373	19,373
	<b>6,795,088</b>	<b>2,798,889</b>
<b>Net Financial Assets</b>	<b>29,156,967</b>	<b>31,061,638</b>
<b>Non-Financial Assets</b>		
Tangible capital assets	146,754,704	142,059,402
Inventory	2,227,747	1,996,646
Prepaid expenses	626,552	300,341
	<b>149,609,003</b>	<b>144,356,389</b>
<b>Accumulated Surplus</b>	<b>\$ 178,765,970</b>	<b>\$ 175,418,027</b>

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended December 31, 2024

	BUDGET 2024 (Note 6)	ACTUAL 2024	ACTUAL 2023
<b>REVENUE</b>			
Taxation	\$ 58,564,510	\$ 58,990,461	\$ 55,756,499
Fees and service charges	9,765,150	10,142,987	5,419,752
Grants	2,576,623	2,704,401	2,884,765
Investment income	1,450,900	1,510,914	1,604,536
Donations	-	9,898	69,000
Rents and other	24,330	5,962	54,808
	72,381,513	73,364,623	65,789,360
<b>EXPENSES</b>			
General government	10,867,228	8,298,141	3,990,566
Protection to persons and property	11,913,498	11,870,152	11,993,314
Transportation services	31,211,923	33,048,471	27,533,737
Health services	8,565,887	8,473,227	7,561,018
Social and family services	2,043,599	2,386,440	1,598,422
Social housing	2,352,604	2,265,470	2,121,019
Recreation and cultural services	3,721,929	3,574,508	3,335,183
Planning and development	2,526,557	2,029,085	1,876,845
	73,203,225	71,945,494	60,010,104
<b>SURPLUS (DEFICIT) BEFORE OTHER ITEMS</b>	(821,712)	1,419,129	5,779,256
<b>OTHER REVENUE FOR CAPITAL PURPOSES</b>			
Deferred revenue earned (Note 3)	2,162,797	2,143,588	2,162,797
Net (loss) gain on disposal of tangible capital assets	70,000	(214,774)	(237,933)
	2,232,797	1,928,814	1,924,864
<b>SURPLUS FOR THE YEAR</b>	1,411,085	3,347,943	7,704,120
<b>ACCUMULATED SURPLUS, beginning of year</b>	175,418,027	175,418,027	167,713,907
<b>ACCUMULATED SURPLUS, end of year</b>	\$ 176,829,112	\$ 178,765,970	\$ 175,418,027

See Accompanying Notes

**UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

For the year ended December 31, 2024

	BUDGET 2024 (Note 6)	ACTUAL 2024	ACTUAL 2023
Surplus for the year	\$ 1,411,085	\$ 3,347,943	\$ 7,704,120
Amortization of tangible assets	12,193,990	12,403,968	12,009,773
Acquisition of tangible capital assets	(24,447,500)	(17,375,100)	(17,199,267)
Proceeds on disposal of tangible capital assets	(70,000)	61,056	141,677
Net loss (gain) on disposals of tangible capital assets	(70,000)	214,774	237,933
Change in inventory	-	(231,101)	(396,588)
Change in prepaid expenses	-	(326,211)	(101,025)
(Decrease) increase in net financial assets	(10,982,425)	(1,904,671)	2,396,623
Net financial assets, beginning of year	31,061,638	31,061,638	28,665,015
Net financial assets, end of year	\$ 20,079,213	\$ 29,156,967	\$ 31,061,638

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2024

	2024	2023
<b>CASH FROM OPERATING ACTIVITIES</b>		
Surplus for the year	\$ 3,347,943	\$ 7,704,120
Items not affecting cash		
Amortization expense	12,403,968	12,009,773
Net loss on disposal of tangible capital assets	214,774	237,933
	15,966,685	19,951,826
Changes in non-cash working capital balances		
Accounts receivable	(3,360,891)	1,937,075
Accounts payable	3,996,199	(1,689,977)
Future employment benefits payable	-	4,715
Inventory	(231,101)	(396,588)
Prepaid expenses	(326,211)	(101,025)
	16,044,681	19,706,026
<b>CASH USED IN FINANCING ACTIVITIES</b>		
Repayment of capital lease	-	(2,815)
<b>CASH USED IN CAPITAL ACTIVITIES</b>		
Proceeds on disposal of tangible capital assets	61,056	141,677
Acquisition of tangible capital assets	(17,375,100)	(17,199,267)
	(17,314,044)	(17,057,590)
<b>(DECREASE) INCREASE IN CASH</b>	<b>(1,269,363)</b>	<b>2,645,621</b>
<b>CASH, beginning of year</b>	<b>31,248,678</b>	<b>28,603,057</b>
<b>CASH, end of year</b>	<b>\$ 29,979,315</b>	<b>\$ 31,248,678</b>

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS - BY ASSET TYPE

For the year ended December 31, 2024

	Land and Land Improvements	Buildings	Vehicles	Equipment	Street Lights	Roads	Storm Drains	Bridges	Construction in Process	2024	2023
<b>Cost</b>											
Balance, beginning of year	\$ 2,460,764	\$ 10,735,922	\$ 9,500,149	\$ 4,480,114	\$ 1,852,919	\$ 241,897,428	\$ 6,269,229	\$ 47,827,051	\$ 515,882	\$ 325,539,458	\$ 316,327,632
Additions during the year	-	-	788,011	179,763	-	11,657,270	153,952	4,292,914	303,190	17,375,100	17,199,267
Disposals during the year	-	-	257,607	46,408	13,553	8,798,528	-	674,181	-	9,790,277	7,987,441
Balance, end of year	2,460,764	10,735,922	10,030,553	4,613,469	1,839,366	244,756,170	6,423,181	51,445,784	819,072	333,124,281	325,539,458
<b>Accumulated Amortization</b>											
Balance, beginning of year	298,033	5,437,075	6,321,341	3,353,754	494,452	148,101,918	2,763,955	16,709,528	-	183,480,056	179,078,114
Amortization during the year	27,550	252,853	493,262	176,661	66,386	10,235,365	116,574	1,035,317	-	12,403,968	12,009,773
Amortization on disposals	-	-	257,607	46,408	12,381	8,646,272	-	551,779	-	9,514,447	7,607,831
Balance, end of year	325,583	5,689,928	6,556,996	3,484,007	548,457	149,691,011	2,880,529	17,193,066	-	186,369,577	183,480,056
<b>Net book value 2024</b>	<b>\$ 2,135,181</b>	<b>\$ 5,045,994</b>	<b>\$ 3,473,557</b>	<b>\$ 1,129,462</b>	<b>\$ 1,290,909</b>	<b>\$ 95,065,159</b>	<b>\$ 3,542,652</b>	<b>\$ 34,252,718</b>	<b>\$ 819,072</b>	<b>\$ 146,754,704</b>	<b>\$ 142,059,402</b>
<b>Net book value 2023</b>	<b>\$ 2,162,731</b>	<b>\$ 5,298,847</b>	<b>\$ 3,178,808</b>	<b>\$ 1,126,360</b>	<b>\$ 1,358,467</b>	<b>\$ 93,795,510</b>	<b>\$ 3,505,274</b>	<b>\$ 31,117,523</b>	<b>\$ 515,882</b>	<b>\$ 142,059,402</b>	

See Accompanying Notes

**UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY**

**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS - BY SEGMENT**

For the year ended December 31, 2024

	Buildings	Development	Library	Planning	POA	Roads	Treasury & IT	2024	2023
<b>Cost</b>									
Balance, beginning of year	\$ 3,456,537	\$ 25,369	\$ 3,037,999	\$ 1,539,927	\$ -	\$ 316,927,376	\$ 552,250	\$ 325,539,458	\$ 316,327,632
Additions during the year	-	-	179,763	-	-	17,263,979	-	17,443,742	17,650,963
Disposals during the year	-	-	46,408	-	-	9,812,511	-	9,858,919	8,439,137
Balance, end of year	3,456,537	25,369	3,171,354	1,539,927	-	324,378,844	552,250	333,124,281	325,539,458
<b>Accumulated Amortization</b>									
Balance, beginning of year	1,910,779	25,369	2,332,370	5,460	-	178,679,332	526,746	183,480,056	179,078,114
Amortization during the year	80,921	-	125,779	180	-	12,180,199	16,289	12,403,968	12,009,773
Amortization on disposals	-	-	46,408	-	-	9,468,039	-	9,514,447	7,607,831
Balance, end of year	1,991,700	25,369	2,411,741	6,240	-	181,391,492	543,035	186,369,577	183,480,056
<b>Net book value 2024</b>	\$ 1,464,837	\$ -	\$ 759,613	\$ 1,533,687	\$ -	\$ 142,987,352	\$ 9,215	\$ 146,754,704	\$ 142,059,402
<b>Net book value 2023</b>	\$ 1,545,758	\$ -	\$ 705,629	\$ 1,534,467	\$ -	\$ 138,248,044	\$ 25,504	\$ 142,059,402	

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2024

	2024	2023
<b>Surpluses</b>		
Operating surplus	\$ -	\$ -
Stormont, Dundas and Glengarry County Library Board	336,810	555,573
Stormont, Dundas and Glengarry Police Services Board	106,657	97,653
Unfunded liabilities to be recovered from future revenues		
Future employment benefits payable	(19,373)	(19,373)
<b>Total surpluses</b>	<b>424,094</b>	<b>633,853</b>
<b>Reserves</b>		
<b>Reserves set aside for specific purposes by Council:</b>		
Working capital	8,478,312	7,946,516
Capital expenditure	2,500,000	6,500,000
Roads	16,624,421	14,245,518
Library	87,252	83,999
Tax rate stabilization	1,565,793	1,565,793
Buildings	394,729	354,729
Other	1,936,665	2,028,217
<b>Total reserves</b>	<b>31,587,172</b>	<b>32,724,772</b>
<b>Total Invested in tangible capital assets</b>		
Tangible capital assets	146,754,704	142,059,402
<b>ACCUMULATED SURPLUS</b>	<b>\$ 178,765,970</b>	<b>\$ 175,418,027</b>

See Accompanying Notes

**UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY**  
**CONSOLIDATED SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS**

For the year ended December 31, 2024

	Surpluses	Reserves	Invested in Tangible Capital Assets	2024	2023
<b>Balance, beginning of year</b>	\$ 633,853	\$ 32,724,772	\$ 142,059,402	\$ 175,418,027	\$ 167,713,907
Surplus for the year	3,347,943	-	-	3,347,943	7,704,120
Reserves used for operations	4,670,561	(4,670,561)	-	-	-
Transfer to reserves	(3,532,961)	3,532,961	-	-	-
Current year funds used for tangible capital assets	(17,375,100)	-	17,375,100	-	-
Amortization of tangible capital assets	12,403,968	-	(12,403,968)	-	-
Disposal of tangible capital assets	275,830	-	(275,830)	-	-
Change in accumulated surplus	(209,759)	(1,137,600)	4,695,302	3,347,943	7,704,120
<b>Balance, end of year</b>	\$ 424,094	\$ 31,587,172	\$ 146,754,704	\$ 178,765,970	\$ 175,418,027

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE

For the year ended December 31, 2024

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation and Cultural Services	Planning and Development	2024	2023
<b>REVENUE</b>										
Taxation	\$ 2,659,422	\$ 9,558,687	\$ 29,247,812	\$ 8,473,227	\$ 2,386,440	\$ 2,265,470	\$ 3,071,090	\$ 1,328,313	\$ 58,990,461	\$ 55,756,499
Fees and service charges	44,869	2,159,546	7,385,356	-	-	-	170,291	382,925	10,142,987	5,419,752
Grants	505,100	137,416	1,890,721	-	-	-	168,846	2,318	2,704,401	2,884,765
Investment income	1,510,914	-	-	-	-	-	-	-	1,510,914	1,604,536
Donations	-	-	-	-	-	-	9,698	200	9,898	69,000
Rents and other	-	-	-	-	-	-	62	5,900	5,962	54,808
	4,720,305	11,855,649	38,523,889	8,473,227	2,386,440	2,265,470	3,419,987	1,719,656	73,364,623	65,789,360
<b>EXPENSES</b>										
Wages and benefits	2,346,460	931,213	4,596,373	-	-	-	2,125,882	1,116,613	11,116,541	9,657,134
Materials and services	69,991	279,811	16,129,021	-	-	-	997,116	408,329	17,884,268	13,678,096
Contracted services	1,350,118	10,105,165	28,457	36,775	-	-	33,630	216,726	11,770,871	12,029,967
Insurance and financial costs	111,692	1,890	114,421	-	-	-	235,605	544	464,152	512,879
Third party transfers	4,322,670	552,073	-	8,436,452	2,386,440	2,265,470	56,496	286,093	18,305,694	12,122,255
Amortization	97,210	-	12,180,199	-	-	-	125,779	780	12,403,968	12,009,773
	8,298,141	11,870,152	33,048,471	8,473,227	2,386,440	2,265,470	3,574,508	2,029,085	71,945,494	60,010,104
<b>SURPLUS (DEFICIT) BEFORE OTHER ITEMS</b>	(3,577,836)	(14,503)	5,475,418	-	-	-	(154,521)	(309,429)	1,419,129	5,779,256
<b>OTHER REVENUE FOR CAPITAL PURPOSES</b>										
Deferred revenue earned	-	-	2,143,588	-	-	-	-	-	2,143,588	2,162,797
Loss on disposal of tangible capital assets	-	-	(214,774)	-	-	-	-	-	(214,774)	(237,933)
	-	-	1,928,814	-	-	-	-	-	1,928,814	1,924,864
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	\$ (3,577,836)	\$ (14,503)	\$ 7,404,232	\$ -	\$ -	\$ -	\$ (154,521)	\$ (309,429)	\$ 3,347,943	\$ 7,704,120

See Accompanying Notes

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements are prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

#### (a) Basis of consolidation

##### (i) Consolidated entities

These consolidated financial statements reflect the assets, liabilities, sources of funding and expenditures and include the activities of all committees of Council and the following local boards:

Stormont, Dundas and Glengarry County Library Board  
Stormont, Dundas and Glengarry Police Services Board

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of any funds of the Counties which results in consolidated interest income and expenditures during the year.

##### (ii) Non-consolidated entities

Eastern Ontario Health Unit

##### (iii) Accounting for school board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the balances of these consolidated financial statements.

#### (b) Accrual basis of accounting

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

#### (c) Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires administration to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumptions include the estimated useful life of tangible capital assets, the valuation of allowances for doubtful taxes and accounts receivable, and the valuation of inventories. Actual results could differ from these estimates.

#### (d) Taxation and related revenue

Property tax billings are issued by the Counties based on assessment rolls prepared by the Municipal Property Assessment Corporation ("MPAC") and collects property tax revenue billed through the lower tier municipalities. The authority to levy and collect property taxes is established under the *Municipal Act 2001*, the *Assessment Act*, the *Education Act* and other legislation.

Taxation revenue consists of non-exchange transactions and is recognized in the period to which the assessment relates and a reasonable estimate of the amounts can be made. Annual taxation revenue also includes adjustments related to reassessments and appeals to prior years' assessments.

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

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

#### (e) Government transfers

Government transfers are the transfer of assets from other levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. The Counties recognize a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Counties recognize revenue as the liability is settled.

#### (f) Fees and service charges

Fees and service charges are recognized when the activity is performed or when the services are rendered. Examples include, but are not limited to, Provincial Offenses Act fines, rental revenue, permits, and other fees from various recreation programs.

#### (g) Investment income

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

#### (h) Cash and cash equivalents

Cash and cash equivalents is defined as cash on hand, cash on deposit and short term investments, which includes guaranteed investment certificates with maturities of three months or less. The Counties did not have any cash equivalents at December 31, 2024 and December 31, 2023.

#### (i) Deferred revenue

Deferred revenue represents government transfers that have been received for specific purposes, but the respective expenses have not been incurred to date. These amounts will be recognized as revenues in the year the expenses are incurred.

#### (j) Future employment benefits

Employee benefits include vacation entitlement and sick leave benefits. Vacation and sick leave benefits are accrued in accordance with the Counties' policy. The Counties account for their participation in the Ontario Municipal Employees Retirement System (OMERS) as a defined contribution plan.

#### (k) Non-financial assets

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

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

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

#### (k) Non-financial assets (Continued)

##### (i) Tangible capital assets

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

Land improvements	25 to 40 years
Buildings	10 to 50 years
Vehicles	4 to 20 years
Equipment	
General equipment	3 to 30 years
Library materials	7 years
Leased assets	5 to 40 years
Computer hardware and software	3 years
Storm drains	50 years
Street lights	30 years
Transportation	
Roads	10 to 50 years
Bridges and structures	25 to 75 years

A full month of amortization is charged in the month of acquisition and continues until fully depreciated or disposed. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The Counties have a capitalization threshold of \$50,000, based on the asset class so that individual tangible capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons.

##### (ii) Works of art and historical treasures

The Counties own various works of art and historical treasures dating back to 1850. The Counties also own a Harkness historical clock from 1893. Works of art and historical treasures are not recorded in the Counties' consolidated financial statements.

##### (iii) Contributions of tangible capital assets

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

##### (iv) Leases

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

##### (v) Inventory

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

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

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

#### (l) Asset retirement obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Counties to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at fiscal year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Counties reviews the carrying amount of the asset retirement obligation liability. The Counties recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

#### (m) Liability for contaminated sites

A liability for contaminated sites arises when contamination is being introduced into the air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The Counties are directly responsible, or accepts responsibility to remediate the site;
- (iv) The Counties expect that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites. The liability estimate includes costs that are directly attributable to the remediation activities and includes integral post-remediation operation, maintenance and monitoring costs that are a part of the remediation strategy for the contaminated site. The costs that would be included in a liability are:

- Costs directly attributable to remediation activities (for example, payroll and benefits, equipment and facilities, materials, and legal and other professional services); and
- Costs of tangible capital assets acquired as part of remediation activities to the extent they have no other alternative use.

The measurement of a liability is based on estimates and professional judgment. The liability is recorded net of any expected recoveries. The carrying amount of a liability is reviewed at each financial reporting date with any revisions to the amount previously recognized accounted for in the period in which revisions are made.

A contingency is disclosed if all of the above criteria are not met.

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

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

#### (n) Segments

The Counties conducts its operations through eight reportable segments: General Government, Protection Services, Transportation Services, Health Services, Social and Family Services, Social Housing, Recreation and Cultural Services, and Planning and Development. These segments are established by senior management to facilitate the achievement of the Counties' long-term objectives to aid in resource allocation decisions and to assess operational performance.

#### (o) Financial Instruments

The Counties recognizes its financial instruments when the Counties becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Counties may irrevocably elect to subsequently measure any financial instrument at fair value. The Counties has made no such election during the year. The Counties subsequently measures all its financial assets and liabilities at amortized cost.

The Counties subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Counties has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of financial activities.

Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized into income. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses in the fiscal year it occurs.

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 2. CHANGE IN ACCOUNTING POLICIES

#### Revenue Recognition

Effective January 1, 2024, the Counties adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied retroactively, and prior periods have not been restated.

Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions."

There was no material impact on the financial statements from the retroactive application of the new accounting recommendations.

### 3. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The balance in the obligatory reserve funds represent funds set aside under the federal Canada Community Building fund; transactions are summarized as follows:

<b>Canada Community Building fund (Previously Gas Tax)</b>	<b>2024</b>	<b>2023</b>
Balance, beginning of year	\$ -	\$ -
Grants received	2,143,588	2,162,797
Revenue earned	(2,143,588)	(2,162,797)
Balance, end of year	\$ -	\$ -

### 4. PENSION AGREEMENTS

The Counties is a member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Counties do not recognize any share of the OMERS pension deficit of \$2.9 billion (2023 - \$4.2 billion) in these consolidated financial statements.

The employer amount contributed to OMERS for 2024 was \$770,898 (2023 - \$672,209) for current service and is included as an expense on the Consolidated Statement of Financial Activities.

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 5. PROVINCIAL OFFENCES

The Counties are the service provider for Provincial Offences on behalf of the Counties and the City of Cornwall. The provision of service began February 4, 2001. The net revenues are shared based on the share of population pursuant to the agreement between the City of Cornwall and the Counties.

	2024	2023
Revenue	\$ 2,020,052	\$ 1,910,839
Expenses	1,416,579	1,647,040
	<b>\$ 603,473</b>	<b>\$ 263,799</b>
Net revenue is shared as follows:		
United Counties of Stormont, Dundas and Glengarry	\$ 352,302	\$ 28,385
City of Cornwall	251,171	235,414
	<b>\$ 603,473</b>	<b>\$ 263,799</b>

### 6. BUDGET FIGURES

The 2024 budget amounts that were approved on February 20, 2024 were established for Capital, Reserves and Reserve Funds and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

### 7. FINAL SETTLEMENTS

The Counties have services provided by third party service providers such as land ambulance, homes for the aged, social housing, social services and policing. As well, the Province of Ontario provides funding for the current year that requires a final settlement. Some of these final settlements may not be known at the date of these consolidated financial statements. Administration has recorded an estimate of the settlements not yet finalized for 2024. Any adjustments required as a result of differences between the estimates and the final settlements will be recorded in next year's consolidated financial statements.

### 8. OPERATING EXPENSES BY OBJECT

	BUDGET 2024 (Note 6)	ACTUAL 2024	ACTUAL 2023
Wages and benefits	\$ 9,803,175	\$ 11,116,541	\$ 9,657,134
Materials and services	18,161,959	17,884,268	13,678,096
Contracted services	11,786,786	11,770,871	12,029,967
Insurance and financial costs	462,142	464,152	512,879
Third party transfers	20,795,173	18,305,694	12,122,255
Amortization	12,193,990	12,403,968	12,009,773
	<b>\$ 73,203,225</b>	<b>\$ 71,945,494</b>	<b>\$ 60,010,104</b>

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 9. OPERATING SURPLUS

The budget figures presented in these consolidated financial statements are based upon the 2024 operating and capital budgets that have been approved by Council. The following schedule reconciles the budget and actual results presented in these consolidated financial statements to the approved operating budget for the year.

	BUDGET 2024 (Note 6)	ACTUAL 2024	ACTUAL 2023
Surplus for the year	\$ 1,411,085	\$ 3,347,943	\$ 7,704,120
Funds transferred to reserves	(186,566)	(220,498)	(4,630,680)
Reserves used for operations	7,144,581	4,670,561	564,559
Reserve funds used for capital	3,493,000	-	1,901,518
Change in future employment benefits payable	19,373	-	4,715
Acquisition of tangible capital assets	(24,447,500)	(17,375,100)	(17,199,267)
Amortization expense	12,193,990	12,403,968	12,009,773
Net loss (gain) on sale of tangible capital assets	(70,000)	214,774	237,933
Proceeds on sale of tangible capital assets	70,000	61,056	141,677
Principal payments on municipal debt	-	-	(2,815)
Operating surplus for the year	(372,037)	3,102,704	731,533
Transfer from (to) Library board surplus	308,332	218,758	38,615
Transfer from (to) Police services board surplus	63,705	(9,004)	120,000
General surplus (deficit) for the year	-	3,312,463	890,148
Transfer to reserves	-	(3,312,463)	(890,148)
Operating surplus, end of year	\$ -	\$ -	\$ -

The total operating surplus for the fiscal year ending December 31, 2024 was \$3,102,704 (2023 - \$731,533). The Library Board's deficit of \$218,758 was funded from the Library board surplus account and the Police Services Board's surplus of \$9,004 was transferred to the Police Services Board's surplus account. The general surplus of \$3,312,463 (2023 - \$890,148) was transferred to (from) various reserves as follows:

	ACTUAL 2024	ACTUAL 2023
Working Capital Reserve	\$ 710,776	\$ 890,148
Roads Projects Reserve	220,166	-
Now Needs Roads Reserve	2,102,216	-
Regional Incentives Program Reserve	250,000	-
GIS Reserve	19,526	-
Police and Alarm Reserves	6,526	-
Library Reserve	3,253	-
	\$ 3,312,463	\$ 890,148

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 10. COMMITMENTS

The Counties have committed to contribute up to \$8,000,000 for capital improvements to long-term care facilities within Stormont, Dundas and Glengarry. The remaining commitment is \$4,000,000 as of December 31, 2024, of which \$2,500,000 will be funded by the capital expenditure reserve and the remaining \$1,500,000 from the 2025 operating budget.

### 11. CONTINGENCIES

The Counties are involved in legal actions in the normal course of business. The Counties and its insurers are defending all actions against the Counties. In the opinion of management, the aggregate amount of any potential liability is not expected to have a material adverse effect on the Counties' financial position. Losses, if any, will be accounted for in the period they become determinable.

### 12. SEGMENTED INFORMATION

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

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

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

A brief description of each segment follows:

#### (a) General government

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

#### (b) Protection services

Protection services includes police protection, and emergency measures and obligations under the Provincial Offenses Act.

#### (c) Transportation services

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

# UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

### 13. SEGMENTED INFORMATION (Continued)

(d) Health services

Health services provide emergency medical services, land ambulance and funding for local public health organizations.

(e) Social and family services

Social and family services provide long-term care home at the Glen-Stor-Dun Lodge, and provincial programs such as social assistance and subsidized child care.

(f) Social housing

Social housing provide housing services for geared to income individuals in the United Counties of Stormont, Dundas and Glengarry.

(g) Recreation and cultural services

Recreation and cultural services includes libraries.

(h) Planning and development

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

### 13. FINANCIAL INSTRUMENTS

The Counties, as part of their operations, carries a number of financial instruments. It is management's opinion that the Counties are not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

*Credit concentration*

Financial instruments that potentially subject the Counties to concentrations of credit risk consist primarily of accounts receivable. However, credit exposure is limited as the Counties' accounts receivable consist mainly of amounts due from the lower tier municipalities.

*Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

However, risk exposure relating to changes in interest rates, cash flows and fair values is limited as the Counties do not have any long-term debt. Risk due to fluctuations of interest on cash balances is minimal.

*Liquidity risk*

Liquidity risk is the risk that the Counties will not be able to meet their financial obligations as they become due. The Counties manages liquidity risk by continually monitoring actual and forecasted cash flows from operations to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when they become due.

<b>ACTION REQUEST – Financial Services</b>	
<b>To:</b>	<b>Warden and Members of Council</b>
<b>Date of Meeting:</b>	<b>June 16, 2025</b>
<b>Subject:</b>	<b>2025 Excluded Expenses Report</b>

#### **RECOMMENDATION(S):**

THAT the Council of the United Counties of Stormont, Dundas and Glengarry approve the 2025 Excluded Expenses Report as required under Ontario Regulation 284/09.

#### **EXECUTIVE SUMMARY:**

Ontario Regulation 284/09 permits a municipality to exclude three specific expenses from their annual budget. If excluded, the municipality must prepare a report on the impact of the excluded expenses and adopt the report by resolution. The three expenses that may be excluded from the budget are: amortization (depreciation), post-employment benefits, and solid waste closure/post closure expenses. SDG Counties is impacted by amortization and post-employment benefits, but solid waste sites are not applicable.

#### **BACKGROUND:**

Since 2009, Section 3150 of the Public Sector Accounting Board Handbook (PSAB) has required municipalities to include the cost of tangible capital assets and related amortization expenses in their annual financial statements. However, these accounting standards do not require municipal budgets be prepared on the same basis. Property tax rates are determined on a cash basis which exclude non-cash transactions such as amortization; therefore, most municipalities continue to prepare budgets using a cash basis of accounting.

#### **OPTIONS AND DISCUSSION:**

1. Do not approve the 2025 Excluded Expenses Report. This option would result in the Counties not being compliant with legislated requirements. Without an Excluded Expenses Report, the approved budget would require an amendment to include these costs.
2. Approve the 2025 Excluded Expenses Report. Approving this report is compliant with legislation and would result in the transactions being included in the Counties' audited financial statements. This option is recommended.

#### **FINANCIAL ANALYSIS:**

The Excluded Expenses Report does not have a direct financial impact as it primarily presents information on non-cash transactions. The Counties operates



on a cash basis budget, which excludes non-cash transactions like amortization. This report serves to reconcile differences between cash-based and accrual accounting methods, and its findings will be incorporated into the County's 2025 audited financial statements.

As outlined in the attached report, for 2025, the County plans to acquire capital assets totaling \$29,672,500, with depreciation expected at \$12,493,744. These projections indicate a net increase in the total value of the County's capital assets. Overall, this demonstrates the Counties' proactive approach to replacing its capital assets, ensuring they are replenished adequately rather than deteriorating faster than they are renewed

**LOCAL MUNICIPAL IMPACT:**

The Excluded Expenses Report relates to SDG Counties only and does not impact any local municipality.

**RELEVANCE TO STRATEGIC PRIORITIES:**

N/A

**OTHERS CONSULTED:**

Deputy Treasurer/Manager of Finance

**ATTACHMENTS:**

2025 Excluded Expenses Report

**RECOMMENDED BY:**

Rebecca Russell  
Director of Financial Services/Treasurer

**APPROVED BY:**

Maureen Adams  
CAO

**United Counties of Stormont, Dundas and Glengarry**  
**2025 Excluded Expenses Report**  
**Ontario Regulation 284/09**

2025 Budgeted Surplus (Deficit)

County General Surplus Used	\$	-
Library Board Surplus Used		(122,242)
Police Board Surplus Used		-
Reserves Used		(7,673,650)
Total Year's Deficit Before Exclusions	\$	(7,795,892)

Excluded Expenses

Acquisition of Capital Assets	\$	29,672,500
Disposal of Capital Assets		-
Principal Portion of Long Term Debt		-
Amortization Expenses		(12,493,744)
Increase (Decrease) in Year's Surplus	\$	9,382,864
Accumulated Surplus Opening		178,765,973
Accumulated Surplus Ending	\$	188,148,837

Notes:

Accumulated Surplus is Made Up Of:

Library Board Surplus	214,574
Police Board Surplus	106,657
Investment in Capital Assets	163,933,457
Reserves	23,913,522
Post-employment Benefits	(19,373)
	<u>\$ 188,148,837</u>

Acquisition of Capital Assets is Made Up Of:

Library Collections & Shelving	\$ 185,500
Bridges	4,900,000
Road Reconstruction	23,420,000
Road Equipment/Housing	1,117,000
Tourism Capital	50,000
	<u>\$ 29,672,500</u>

Amortization Expense is Made Up Of:

Library Services	\$ 147,324
Forestry	780
Administration Building	80,171
IT Services	9,220
Transportation Services	12,256,250
	<u>\$ 12,493,744</u>

ACTION REQUEST – Transportation Services	
<b>To:</b>	<b>Warden and Members of Council</b>
<b>Date of Meeting:</b>	<b>June 16, 2025</b>
<b>Subject:</b>	<b>Setback at 20342 SDG 24</b>

**RECOMMENDATION(S):**

THAT the Council of the United Counties of Stormont, Dundas and Glengarry approve a setback of 27 meters from the centreline of civic number 20342 County Road 24 (CON 6 PT LOT 38 RP 14R5315; PART 1) to facilitate the construction of a garage and authorize Transportation Services to issue a revised setback permit (SB-2025-11) to recognize the same.

**EXECUTIVE SUMMARY:**

Staff support the reduced setback request at 20342 County Road 24 (Laggan) to allow the construction of a new garage.

**BACKGROUND:**

The existing setback by-law allows Transportation Services to grant setbacks from County Roads based on various criteria. Generally, structures are to be setback a minimum of 30m from the centerline of the road except those circumstances where variances are permitted. Council's authorization is necessary to issue setback permits when peculiar or extraordinary circumstances occur.

The subject property is located at the southwest corner of the intersection of County Road 24 and County Road 34 in Laggan. It comprises two residential dwellings, both accessed via a shared driveway at 20340/20342 County Road 24. The dwelling at 20342 County Road 24 was relocated in 2023 to a position approximately 60 metres southeast of its original site, which had been situated 12 metres from the road centerline since 1890. The relocated and renovated home now includes a new septic system, well, and is positioned between County Road 24 and the Rigaud River floodplain.



Figure 1: Subject Property

The property at 20342 faces several site constraints affecting the placement of a proposed detached garage, as illustrated in Figure 2. These include the proximity of the Rigaud River floodplain to the south, the septic system to the east, and a drilled well to the west. Due to these limitations, the owner has submitted a request for a reduced setback of 27 metres from the centerline of County Road 24 to allow for the construction of the garage. Council approval is required to permit the requested setback.

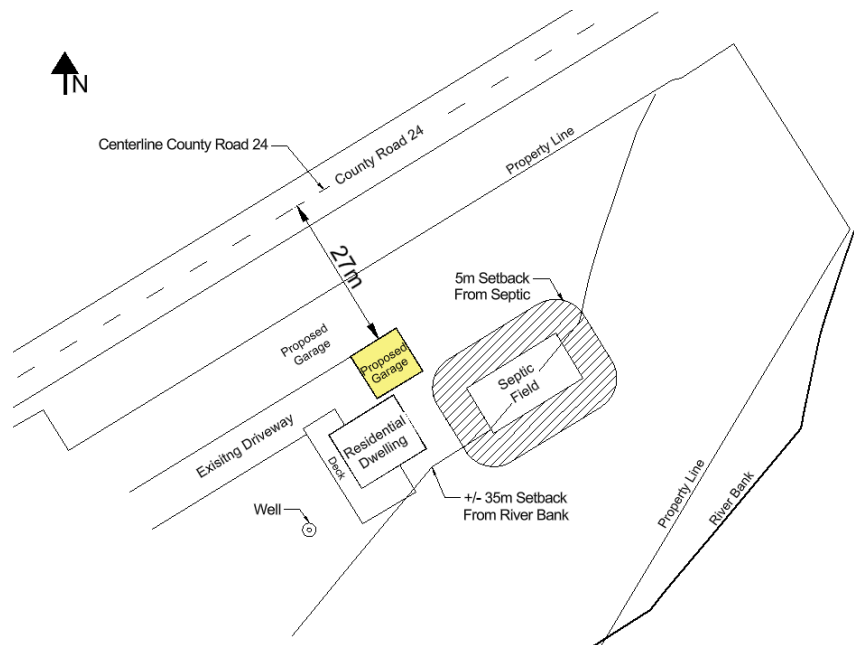


Figure 2: Requested Setbacks

The owner of 20342 County Road 24 respectfully submits the following details in support of the requested 27-meter setback from the centerline of County Road 24 for the construction of a new detached garage:

- The proposed garage location is the only area on the property not impacted by existing site constraints, including the septic system, well, and the Rigaud River floodplain. It represents the only practical location for the accessory structure.
- Reducing the width of the garage to meet a greater setback would result in impractical and restricted vehicular access, due to the location of the house and an attached deck, making the structure unusable for its intended purpose.
- Significant investment has already been made in preparation for the garage construction, including design plans, equipment rental, materials, and labor.

**OPTIONS AND DISCUSSION:**

1. **Approve the setback - Recommended.**
2. **Do not approve the setback - Not recommended**

**FINANCIAL ANALYSIS:**

N/A

**LOCAL MUNICIPAL IMPACT:**

If approved, the setback permit will be circulated to North Glengarry. The owner will be required to work with North Glengarry to secure the appropriate building permits.

**OTHERS CONSULTED:**

N/A

**ATTACHMENTS:**

N/A

**RECOMMENDED BY:**

Rebecca Luck, P.Eng.  
Director of Library Services

**APPROVED BY:**

Maureen Adams  
CAO

<b>ACTION REQUEST – Transportation Services</b>	
<b>To:</b>	<b>Warden and Members of Council</b>
<b>Date of Meeting:</b>	<b>June 16, 2021</b>
<b>Subject:</b>	<b>2025-55-432-Culvert Lining Tender</b>

**RECOMMENDATION(S):**

THAT the Council of the United Counties of Stormont Dundas and Glengarry accept the joint tender from Aqua Drain Sewer Services Inc. for culvert lining at their unit prices totaling \$665,960.35 plus HST.

The joint tender includes the following:

- The United Counties of SDG (\$496,597.05)
- The City of Cornwall (\$169,363.30); and

THAT the Manager of Capital Works be authorized to sign all necessary documents to give effect to the contract.

**EXECUTIVE SUMMARY:**

Culvert lining work is an annual budgeted item and incorporated in the 2025 budget.

**BACKGROUND:**

The culvert lining contract includes the installation of cured-in-place and/or PVC liners for twenty-one culverts at various locations within SDG Counties. The specified liners are designed to function as independent pipes, stabilizing the existing culverts and restoring their structural integrity. Staff anticipates a service life of 50 years following rehabilitation.

A summary of the bids, excluding H.S.T., is provided in Table 1.

Table 1: Summary of Bids

<b>Company</b>	<b>Total Tendered Price</b>
Aqua Drain Sewer Services Inc	\$665,960.35
Edgewater Sewer Services Inc	\$678,995.00
Clearwater Structures Inc- CMS Inc	\$697,508.00
Capital Sewer Services Inc	\$1,084,029.00

## OPTIONS AND DISCUSSION:

1. **Approve the tender** - Recommended. As noted in the Financial Analysis, the tendered value is within the estimated budget. This option is recommended.
2. **Do not approve the tender** - Not recommended.

## FINANCIAL ANALYSIS:

A detailed review of the Culvert Lining Tender has confirmed that the 2025 rehabilitation work will be within budget.

**Table 2: Total Culvert Lining Costs (County Only)**

Description	Total Tendered Price
Culvert Lining	\$496,597.05
Net HST	\$8,740.11
Contingency	\$ 25,000.00
<b>Total</b>	<b>\$530,337.16</b>
Budget (55-431) Culvert Replacement	\$420,000.00
Budget (55-432) Culvert Lining	\$275,000.00
Budget (50-431) Operations Portion	\$78,654.25
<b>Budget Combined Total</b>	<b>\$773,654.25</b>
<b>Surplus</b>	<b>\$243,317.09</b>

As noted in Table 2, SDG Counties has allocated \$275,000 for culvert lining rehabilitation and \$420,000 for conventional culvert replacement in 2025, specifically for culverts impacted by capital construction projects. The operational portion of \$78,654.25 is included as part of the overall maintenance replacement budget, which totals \$315,000.

Culvert lining is a cost-effective rehabilitation method that uses the existing culvert as a structural form, allowing the existing granular road base and asphalt surface to remain undisturbed. This approach significantly reduces material costs and minimizes traffic disruptions.

Conventional culvert replacements completed using in-house forces typically cost between \$45,000 and \$60,000 per culvert. This cost range is influenced by factors such as pipe size, pipe depth, pipe length, and water management. In comparison, the average cost to line a culvert under the current contract is approximately \$14,835 per culvert, for sizes ranging from 300mm to 1100 mm. This cost-effective



approach enables SDG Counties to rehabilitate a greater number of culverts within the same budget.

A second culvert lining tender is currently posted, with a scheduled closing date in June. Surplus funds identified through the financial analysis will be directed toward completing the additional work. The tender results and proposed scope of work will be presented to Council in July.

**LOCAL MUNICIPAL IMPACT:**

This was a joint tender available to all local municipalities.

**RELEVANCE TO STRATEGIC PRIORITIES:**

Investments in infrastructure (both capital and maintenance) align with Council's guiding principles. Well managed infrastructure assets are the cornerstone of sustainability of our region.

**OTHERS CONSULTED:**

- City of Cornwall
- Director of Financial Services/Treasurer.

**ATTACHMENTS:**

N/A

**RECOMMENDED BY:**

Dana Grant  
Manager of Capital Work – Roads

**APPROVED BY:**

Maureen Adams  
CAO

ACTION REQUEST – Financial Services	
<b>To:</b>	<b>Warden and Members of Council</b>
<b>Date of Meeting:</b>	<b>June 16, 2025</b>
<b>Subject:</b>	<b>2025 Insurance Renewal</b>

#### **RECOMMENDATION(S):**

THAT By-law No. 5498, being a by-law to authorize the acceptance of the Municipal Insurance Program from Marsh and the Cyber Insurance renewal from CFC for the period July 1, 2025, to June 30, 2026, at a total premium of \$264,285, plus applicable taxes, be read and passed in Open Council, signed and sealed

#### **EXECUTIVE SUMMARY:**

Marsh has provided the attached proposal for the municipal insurance renewal to June 30, 2026. The total annual premium of \$264,285, plus applicable taxes represents a total increase of \$28,943, or 12% from the 2024-2025 policy.

#### **BACKGROUND:**

In 2016, SDG Counties issued a Request for Proposal (RFP) for general insurance services. Marsh, formerly operating as Jardine Lloyd Thompson (JLT), was awarded the contract and has served as the County's insurance provider since 2011. The current policy is scheduled to expire on June 30, 2025. Halpenny Insurance, with Michael Gilmour as the representative broker, manages the account.

For the 2025–2026 renewal period, there is a \$28,943 increase in premiums, attributed specifically to municipal liability coverage. Premiums for cyber insurance remain unchanged from the previous year.

#### **OPTIONS AND DISCUSSION:**

1. Accept the proposal – **Recommended.**
2. Do not accept the proposal – **Not Recommended.**

#### **FINANCIAL ANALYSIS:**

The renewal premium amounts to \$264,285 plus tax, representing an annual increase of \$28,483 in general insurance coverage compared to the current policy. The rate increase takes effect on July 1, 2025, and falls within the County's 2025 budget allocation.

#### **LOCAL MUNICIPAL IMPACT:**

This insurance policy applies to the Counties only and does not impact any local municipality.

**RELEVANCE TO STRATEGIC PRIORITIES:**

N/A

**OTHERS CONSULTED:**

Chief Administrative Officer

Director of IT Services

Manager of Finance / Deputy Treasurer

Michael Gilmour, Halpenny Insurance Brokers Ltd.

**ATTACHMENTS:**

By-Law No. 5498

Insurance Proposal (*Confidential - Distributed separately to Council*)

**RECOMMENDED BY:**

Rebecca Russell

Director of Financial Services/Treasurer

**APPROVED BY:**

Maureen Adams

CAO

**THE CORPORATION OF THE UNITED COUNTIES**  
**OF STORMONT, DUNDAS AND GLENGARRY**  
**BY-LAW NO. 5498**

**A BY-LAW** for the purpose of accepting the proposal from Marsh dated June 5, 2025, for Municipal Insurance Requirements for the United Counties of Stormont, Dundas and Glengarry

**WHEREAS** Section 5(3) of the *Municipal Act, 2001*, S. O. 2001, Chapter 25, as amended, provides that the powers of the Corporation of the United Counties of Stormont, Dundas and Glengarry, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise.

**AND WHEREAS** the United Counties of Stormont, Dundas and Glengarry wish to accept the proposed Insurance Program with Marsh.

**NOW THEREFORE THE COUNCIL OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY ENACTS AS FOLLOWS;**

1. That the proposed Municipal Insurance Program from Marsh and Cyber Insurance from CFC be accepted for the period of July 1, 2025 to June 30, 2026 at the quoted cost of \$264,285 plus applicable taxes;
2. That this By-law is effective upon the final passing thereof.

**READ** and passed in Open Council, signed and sealed this 16<sup>th</sup> day of June, 2025.

---

WARDEN

---

CLERK

# COUNCIL MONTHLY SUMMARY



GL5410

Date : Jun 05, 2025

Page : 1

Time : 8:50 am

For Period Ending 31-May-2025

	ACTUAL	BUDGET	YEAR TO DATE
	.....2024.....	.....2025.....	.....2025.....
<b>GENERAL FUND</b>			
<b>REVENUE</b>			
Taxation	-58,156,445	-61,793,108	-30,896,550
Surplus & Tax Changes	-834,016	-530,000	0
OMPF & Corporate Funding	-505,100	-505,070	-429,400
Council & Committees	-4,208,979	-4,000,000	0
Corporate Services	-9,066	0	-11,060
Economic Development/Tourism	-483,468	-803,895	-87,442
Planning Services	-415,065	-514,900	-205,312
Forestry	-23,568	-23,900	-26,080
Financial Services	-1,550,906	-1,007,600	-413,000
IT Services	-4,999	-2,400	-692
Health & Social Services	0	-750,000	0
Office Complex	-6,496	-9,500	-420
Police Services	-310,579	-104,895	-71,925
Library Services	-389,384	-306,803	-10,104
Court Services	-2,020,052	-1,993,800	-765,389
Road Services	-11,508,727	-15,039,834	-1,222,243
Council & Committees	-31,738	-10,000	-9,450
Total REVENUE	-80,458,587	-87,395,705	-34,149,068
<b>EXPENSES</b>			
Corporate Items	710,776	0	0
Council & Committees	4,890,436	5,405,651	292,684
Corporate Services	986,806	1,071,129	412,907
Economic Development/Tourism	1,498,342	1,947,923	561,391
Planning Services	1,141,787	1,385,754	483,993
Forestry	338,189	378,980	70,371
Financial Services	1,742,818	1,948,336	1,213,463
IT Services	640,440	737,646	314,601
Health & Social Services	13,088,362	14,816,765	4,744,943
Office Complex	42,206	89,364	125,160
Police Services	10,221,568	10,377,153	4,284,497
Library Services	3,033,120	3,206,056	1,310,616
Court Services	1,667,750	1,781,313	586,119
Transportation Services	40,455,988	44,249,635	5,828,414
Total EXPENSES	80,458,587	87,395,705	20,229,159
Total GENERAL FUND	0	0	-13,919,909



## **LIBRARY SERVICES**

**JUNE 16<sup>th</sup>, 2025**

**SUBJECT:** Library Operations

### **BACKGROUND:**

This report serves to update Council on the activities and operations performed by Library Services.

### **Programming**

1. The month of May saw a total of 153 programs across our fifteen (15) branches, with a total of 1,683 attendees. This month's highlights included:
  - a. Alexandria Branch hosted a "Native Plants Workshop" led by local Master Organic Gardener, Angel Beyde. Registration was full, with participants driving in from Morrisburg to learn about planting an organic, native plant garden designed to attract pollinators and support the local eco-system. With permission from the Township of North Glengarry, a bed was planted in front of the Branch, beautifying the space and attracting compliments.
  - b. Class visits continued in District 3, with Alexandria, Avonmore and Maxville all hosting local schools. Visits were focused on highlighting Library collections for project completion, Mini Maker Kits, and kickstarting summer reading plans. Educators were excited to learn about and support our "Every Kid a Card Membership Drive" which promotes and supports early literacy goals.
  - c. The May-ker Month Maker programs at the MakerLab were a huge hit, offering hands-on creativity and innovation for everyone who participated. From designing your own 3D prints to exploring the vibrant world of sublimation printing and crafting personalized faux leather keychains, each activity sparked imagination and skill-building. Participants loved the chance to create unique, custom items while learning new techniques in a fun and supportive environment.
  - d. The Long Sault Branch welcomed thirty-two (32) 4-H Cloverbuds and their leaders for a special Library Visit focused on fun and discovery. The visit showcased the library as a hub for creativity, learning, and community engagement. Participants explored hands-on activities with Mini Maker Kits, played board games, and enjoyed the button maker. A special Storytime added to the excitement. Each Cloverbud also received a 3D-printed four-leaf clover keychain, a unique keepsake celebrating their visit and 4-H spirit.

### **Community Outreach**

2. Alexandria Branch Staff provided outreach to St. Finnan's Catholic School for their Pre-Kindergarten Open House and Community Helper Week. Staff engaged children in early literacy activities, including providing a story time at both events. The Sphero Indis made an appearance

at the Open House, showcasing that the library is more than just books and engaging children in accessible STEM activities.

3. The Summer Reading Club and Outreach Facilitators have been undertaking school visits to promote the TD Summer Reading Club program. They have scheduled StoryWalks across SDG Counties; an activity that places a children's book, page by page, on laminated poster boards along a path or in a park. Children and their families have the opportunity to enjoy reading a book while strolling through their community. This year's story, provided by the TD Summer Reading, is *Let's go! haw êkwa!* by Julie Flett.
4. Library staff, accompanied by our courier truck, participated in the Chrysler Community Touch a Truck event. Despite wet weather, staff engaged with over 150 community members. Attendees had the opportunity to explore the courier truck, enjoy a game of giant Jenga, and create custom buttons as part of SDG Library's interactive activities.

### **Branch Renovations and Improvements**

5. The Alexandria Branch parking lot was resurfaced as part of local road improvements.

### **Technical Services**

6. During the month of May:
  - a. 683 print and audio-visual items were processed along with 48 magazines and 8 newspapers;
  - b. 64 interlibrary loan items were received, and 96 items were shipped to other libraries;
  - c. 23 Book Club kits were distributed to branches and 3 new kits were added;
  - d. 21 books were repaired, and 24 discs were cleaned in-house; and
  - e. 147 new patron registrations, including 29 online registrations.

### **Communications and Marketing**

7. The SDG Library website had 7.9k unique website users in the month of May, who visited over 105k SDG Library website pages.
8. Twenty-one (21) Facebook posts were made in the month of May, which reached 3.9k people.
9. Twenty-one (21) Instagram posts were made in the month of May, which reached 502 people.

### **Staffing**

10. Patti McLeod has retired from the SDG Library after seven (7) years of service. She had served in multiple Districts as a Casual Support Assistant before accepting a Library Services Assistant position in Maxville. As such, the SDG Library is currently recruiting for a Library Services Assistant (LSA) for the Maxville branch.



## **KEY INFORMATION REPORT**

### **Transportation Services**

**June 16, 2025**

**SUBJECT:** May 2025 Capital Update - Roads

#### **BACKGROUND:**

In 2025, SDG Counties planned the following roads projects:

- 52km of asphalt recycling and hot mix paving
- Surface Renewal Overlay Paving for Municipal Partners
- Micro-surfacing
- Specialty Pavement Markings and Participating Municipal Partners
- Centreline Pavement Marking
- Culvert Lining
- Guiderail
- Traffic counting
- Sign Retro Reflectivity Collection on Regulatory Signs

#### **COMMENTS/PROGRESS:**

##### **Cold-In-Place Recycling and Hot Mix Paving**

As of the end of May 2025, the Recycling tender was approximately 25% complete and with the hot mix tender scheduled to start the in or around the second week of June.

With the volatility of petroleum prices, both the Recycling and Hot Mix tenders include an Asphalt Cement (AC) Price Adjustment clause, which permits cost adjustments when price fluctuations exceed 5%. In April, AC prices rose by 14.5% compared to the tender opening rate. This increased rate will serve as the new baseline until updated prices are posted for the production months. Staff will continue to track pricing and provide regular updates throughout the construction season.



### **Surface Renewal Overlay Paving (For Municipal Partners)**

The surface renewal overlay work is now underway, with paving operations currently in progress within the Township of North Glengarry. All other Municipal partners are currently completing preparatory work, such as culvert replacements, which has resulted in scheduling adjustments to improve paving efficiency (reducing equipment mobilizations) and minimize traffic disruptions.

### **Micro Surfacing**

This work has been awarded but not started yet.

### **Traffic Counting**

Our traffic counting operation is completed in-house with student forces. There are approximately one hundred counts to be completed with each count location being complete on three separate occasions over the course of the summer. This work is currently 33% complete with the first round of counts completed.

### **Specialty Pavement Markings**

This contract is approximately 50% complete. The remaining work is located within or near our scheduled 2025 construction work and is being deferred to ensure that pavement markings are not placed in locations where they would later be removed and need to be reinstalled. The completion of the remaining pavement marking work is being strategically scheduled to maximize quantity installation in construction areas to maximize contractor efficiency.

### **Centreline Pavement Markings**

This work has been awarded and is anticipated to begin mid July.

### **Culvert Linings**

Tender closed May 29<sup>th</sup>, 2025, and recommending award at June Council.

### **Guiderail**

The original contract is currently 75% complete. However, as new damages are incurred due to vehicular collisions, additional work may be required on an ongoing basis.



## **KEY INFORMATION REPORT**

### **Transportation Services**

**June 16, 2025**

**SUBJECT:** May 2025 Bridge Project Update

#### **BACKGROUND:**

In 2025, SDG Counties has the following bridge projects:

- 03-124 Inkerman Bridge Replacement
- 09-074 Grady's Bridge Rehabilitation
- 12-093 Dixon Culvert Replacement
- 18-002 Sandy Creek Culvert Replacement
- 18-469 Lunenburg Bridge Rehabilitation
- 43-035 Wylie Creek Culvert Replacement
- 2025 OSIMS with Municipal Partners

#### **COMMENTS/OBSERVATIONS:**

##### **03-124 Inkerman Bridge Replacement**

Inkerman Bridge is progressing well since beginning the first week of April. Dalcon has maintained their originally submitted construction schedule and is projecting a completion date of October 20<sup>th</sup>. Traffic is operating well through the single lane closure with the lights continuing to be effective.

To date the contractor has completed the removal of the old concrete box girders and partially removed the top of the abutment to rehabilitate for the new steel plate girders. The new girder's for the stage 1 side of the structure have been delivered and successfully installed on the new bearing pads and pedestals. Dalcon is currently working towards completing the formwork for the new bridge deck with the new deck anticipating to be placed sometime the week of June 9<sup>th</sup> to 13<sup>th</sup>. Financially this project remains on budget with no significant additional costs to the project.



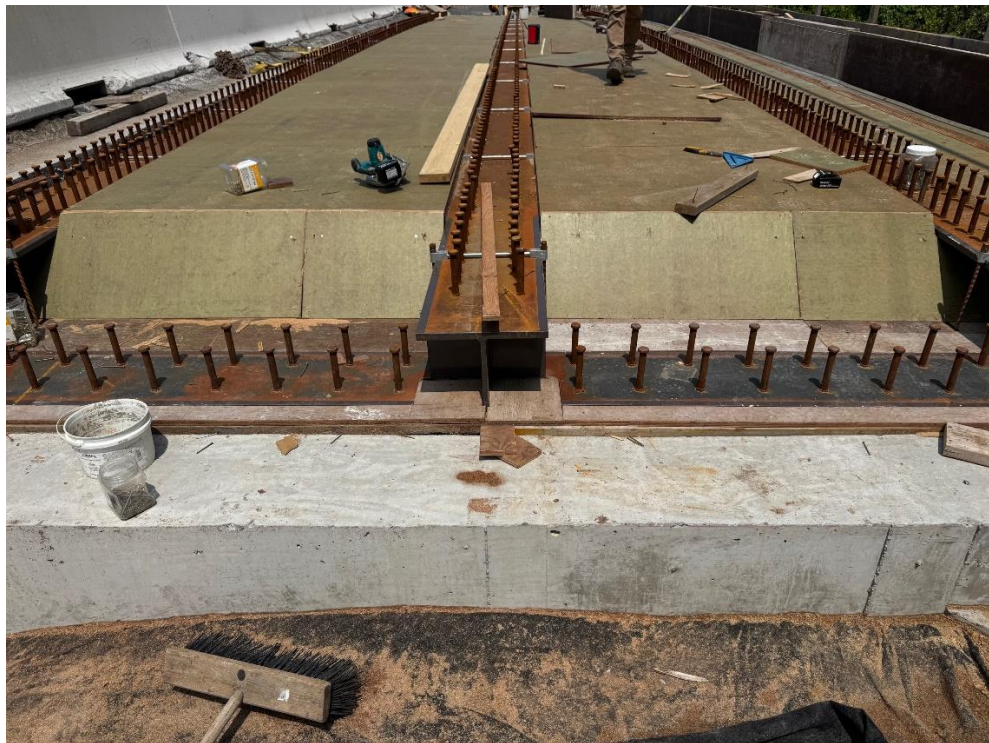
*Stage 1 Girder Removal*



*Newly Reconstructed Abutment Top and Bearing Pedestals*



*Newly Installed Stage 1 Plate Girders and Diaphragms*



*Formwork for the New Concrete Bridge Deck*

### **18-469 Lunenburg Bridge Replacement**

Lunenburg Bridge is progressing well since commencement on May 12<sup>th</sup>. Willis Kerr is currently maintaining their original schedule with a projected completion date of September 12<sup>th</sup>. Traffic is operating well through the single lane closure with the lights continuing to be effective.

To date the contractor has completed all of the stage 1 removals on the rigid frame structure. New reinforcing steel is being installed across the bridge. The new concrete deck overlay is anticipated to be placed between June 9<sup>th</sup> to 13<sup>th</sup>. Financially this project remains on budget with no significant additional costs to the project.



*Stage 1 – Saw Cutting Removals*



*New Galvanized Steel Installation*

### **09-074 Grady's Bridge Rehabilitation**

Grady's bridge is scheduled to commence on July 7<sup>th</sup> with a full 10 week road closure in place. SDG has continued to advertise the closure through its social media platforms and will re-post reminders closer to the date.

### **12-093 Dixon Creek Culvert Replacement**

The box culvert is being fabricated, supplied and delivered by Forterra Pipe & Precast. Goldie Mohr has been awarded the installation of the box culvert. The installation will occur sometime after July 15<sup>th</sup> to respect the in water working window. A full five day closure is expected to complete the work.

### **18-002 Sandy Creek Culvert Replacement**

The box culvert is being fabricated, supplied and delivered by Forterra Pipe & Precast. SDG will be installing this box culvert with our own in house staff. Installation is currently scheduled for the week of August 11<sup>th</sup>. A full five day closure is expected to complete the work.

### **43-035 Wylie Creek Culvert Replacement**

The box culvert is being fabricated, supplied and delivered by Forterra Pipe & Precast. Goldie Mohr has been awarded the installation of the box culvert. The installation will occur sometime after July 15<sup>th</sup> to respect the in water working window. A full five day closure is expected to complete the work.

### **2025 OSIMS**

HP Engineering is currently working through the eastern portion of the inspections. They are estimating approximately 20% complete their field work. HP has advised that the schedule remains in tact to complete their field work by August 29<sup>th</sup>, 2025.



## KEY INFORMATION REPORT

### Planning & Economic Development Services

June 16, 2025

**SUBJECT:** SDG Tourism Updates – June 2025

#### **BACKGROUND:**

This report provides an overview of upcoming events within SDG Counties. Events play a crucial role in fostering community engagement, supporting local businesses, and attracting visitors to the area. By showcasing key activities and tourism updates, the report ensures Council remains well-informed about what's happening throughout SDG Counties.

As part of our 2025 commercial campaign with CTV, SDG Tourism had the opportunity to speak on-air about tourism in SDG Counties, and some of our incredible operators.

[https://www.youtube.com/watch?v=JgM5Y05c-3A&list=PLLzHOgGvydCnUOYbfLlvFVAU2nImm\\_FB&index=11](https://www.youtube.com/watch?v=JgM5Y05c-3A&list=PLLzHOgGvydCnUOYbfLlvFVAU2nImm_FB&index=11)

Our 2025 Tourism Ambassador Students have hit the ground running this season. In addition to leading engaging tours at the Historic SDG Jail, they've been providing front-line visitor services at several high-profile regional events. These include the Renaissance Fair in Maxville, A Glengarry Affair at Stonehouse Vineyard, Art on the Waterfront in Chesterville, the Galop Canal Bluegrass Festival in Iroquois, and the Sunwheel Farm Spring Flower Fest in Alexandria. Their enthusiastic presence continues to enhance the visitor experience and promote tourism throughout SDG Counties.

#### **What's happening in SDG Counties?**

##### **June**

- **June 20–22** – Maxville Fair
- **June 27** – Bingo Night at Lost Villages Brewery
- **June 27** – Movie Night at the Historic SDG Jail
- **June 28** – Beyond 21's Open-Fields Poker Run  
*Supported by the Regional Tourism Grant*

##### **July**

- **July 4–5** – Williamstown Rodeo
- **July 6** – Fishing for Autism – Island Park, Alexandria
- **July 10** – Night Tour at the Historic SDG Jail



- **July 12** – It's All About the River, Morrisburg Waterfront
- **July 12** – A Stitch in Time at the Glengarry Pioneer Museum
- **July 18–20** – Avonmore Fair
- **July 18** – Movie Night at the Historic SDG Jail

United Counties of Stormont, Dundas, and Glengarry  
26 Pitt Street  
Cornwall, ON, Canada  
K6J 3P2

June 2, 2025

Attention: Rebecca Russell, Director of Financial Services/Treasurer  
Maureen Adams, CAO  
Martin Lang, Warden

On behalf of the St. Lawrence River Institute, I would like to extend our heartfelt gratitude for the donation of \$15,000 from the United Counties of SD&G. Long-term support from local partners like the United Counties of SD&G are essential to ensuring the River Institute's continued ability to support healthy ecosystems and thriving communities through diverse research, education, and community engagement programs.

This coming year brings exciting new developments, including new laboratory space and advanced equipment funded by a grant from the Canada Foundation for Innovation. This significant investment in scientific infrastructure for Eastern Ontario will bring cutting edge technologies for environmental monitoring and management to regional communities. We are looking forward to leveraging this expanded capacity to further regional environmental restoration and conservation efforts and provide young people in local communities with improved access to advanced science learning and training opportunities.

We are excited to continue partnering with the United Counties to serve communities across Stormont, Dundas, and Glengarry. Thank you once again for your critical support for this work.

Sincerely,



Jeff Ridal, PhD  
Executive Director  
River Institute

# Newsletter

June 2025

## EOWC Advocacy Update

### The EOWC's Queen's Park Advocacy Day: Advancing Eastern Ontario's Priorities



Left-to-Right: Connor Dorey, CAO, County of Hastings; Gerald Lichty, Warden, County of Frontenac; Doug Elmslie, Mayor, City of Kawartha Lakes; Tyler Allsopp, MPP, Bay of Quinte; Nathan Townend, Warden, County of Lennox and Addington; Martin Lang, Warden, United Counties of Stormont, Dundas, and Glengarry; Steve Ferguson, Vice-Chair, EOWC; Bonnie Clark, Chair, EOWC; Meredith Staveley-Watson, Director of Government Relations and Policy, EOWC; Toby Randell, Warden, County of Lanark; Corinna Smith-Gatcke, Warden, United Counties of Leeds and Grenville; Peter Emon, Warden, County of Renfrew; Brenda Orchard, CAO, County of Lennox and Addington; Sheridan Graham, Secretary Treasurer, EOWC; Kevin Farrell, CAO, County of Frontenac; Maureen Adams, CAO, United Counties of Stormont, Dundas and Glengarry; Craig Kelley, CAO, County of Renfrew; Gary Dyke, CAO, County of Haliburton; Stephanie DiNucci, Strategic Advisor, Atlas Strategic Advisors; Graydon Smith, Associate Minister, Municipal Affairs and Housing; Billy Denault, MPP, Renfrew-Nipissing-Pembroke; John Jordan, MPP, Lanark-Frontenac-Kingston; Matthew Rae, Parliamentary Assistant, Municipal Affairs and Housing; Rob Flack, Minister, Municipal Affairs and Housing; Doug Ford, Premier, Ontario; Vic Fedeli, Minister, Economic Development, Job Creation and Trade; David Piccini, Minister, Labour, Immigration, Training & Skills Development; Steve Clark, MPP, Leeds-Grenville-Thousand Islands; Stéphane Sarrazin, MPP, Glengarry-Prescott-Russell; Dave Smith, MPP, Peterborough-Kawartha.



Bonnie Clark, Chair, EOWC.



Left-to-right: David Piccini, Minister, Labour, Immigration, Training & Skills Development; Bonnie Clark, Chair, EOWC; Jill Dunlop, Minister, Emergency Preparedness and Response; Steve Ferguson, Vice-Chair, EOWC.

The EOWC had an impactful Queen's Park Advocacy Day on May 13, beginning with a Breakfast Reception that highlighted our key strategic priorities: housing, infrastructure, and our newly introduced focus — **economic resilience**.

A sincere thank you to Minister David Piccini for sponsoring the event, and to Minister Rob Flack and MPP Ted Hsu for joining us and offering their perspectives.

We were also proud to be joined by local business leaders from Charlotte Products, Heat-Line, Cavanagh Concrete, and Freymond Lumber, who showcased the strength and innovation of Eastern Ontario's economy.

Doug Ford, where we were honoured to present the EOWC's vision and progress. We extend our appreciation to the Premier and the following leaders for taking the time to engage with us:

- Minister Nolan Quinn (Colleges, Universities, Research Excellence and Security)
- Minister Vic Fedeli (Economic Development, Job Creation and Trade)
- Minister David Piccini (Labour, Immigration, Training and Skills Development)
- Minister Rob Flack (Municipal Affairs and Housing)
- Associate Minister Graydon Smith (Municipal Affairs and Housing)
- MPP Matt Rae (Perth—Wellington)
- MPP Steve Clark (Leeds—Grenville—Thousand Islands and Rideau Lakes)
- MPP Stéphane Sarrazin (Glengarry—Prescott—Russell)
- MPP Billy Denault (Renfrew-Nipissing-Pembroke)
- MPP Dave Smith (Peterborough—Kawartha)
- MPP Tyler Allsopp (Bay of Quinte)
- MPP John Jordan (Lanark—Frontenac—Kingston)

Additional meetings throughout the day included productive discussions with:

- Minister Jill Dunlop (Emergency Preparedness and Response)
- Minister Kinga Surma (Infrastructure)
- Staff from the office of Minister Neil Lumsden (Sport)
- MPP Ted Hsu (Kingston and the Islands)
- MPP Mike Schreiner (Guelph)
- Staff from the office of Minister Peter Bethlenfalvy (Finance)
- Associate Minister Kevin Holland (Forestry and Forest Products)

These valuable conversations reflect our shared commitment to building stronger communities across the province. The EOWC is proud to represent the voice of Eastern Ontario and remains focused on solutions that drive growth, resilience, and prosperity in our region.

**Read the EOWC's Queen's Park Advocacy Day News Release Here.**

## **The EOWC Attends Great Lakes and St. Lawrence Cities Initiative Annual Conference**



Left to right: Jon Altenberg, CEO, Great Lakes and St. Lawrence Cities Indicative; Matt Sisco. Mayor, St. Catherine's; Bonnie Clark, Chair, EOWC; Brian Ostrander, Warden, Northumberland County; Nathan Townend, Warden, County of Lennox and Addington.

The EOWC was proud to attend the annual [Great Lakes and St. Lawrence Cities Initiative](#) (GLSLCI) conference in Milwaukee, where leaders from across the region gathered to address critical issues of water security and climate resilience.

Chair Bonnie Clark joined Warden Nathan Townend (Lennox and Addington County), and Warden Brian Ostrander (Northumberland County), for a special signing ceremony, formalizing a joint Memorandum of Understanding between the EOWC and the GLSLCI. Many thanks to Mayor Matt Sisco and CEO Jon Altenberg for their partnership and leadership.

Chair Clark also had the opportunity to connect with Ontario colleagues and congratulated Mayor Tom Mrakas from the Own of Aurora on receiving the Rob Ford Community Leader Award, presented by Ontario Agent-General Earl Provost.

A conference highlight was visiting the Biinaagami Great Lakes–St. Lawrence watershed map installation in downtown Milwaukee—an inspiring reminder of our shared responsibility to protect the world's largest freshwater system.

The EOWC remains dedicated to cross-border collaboration and innovative solutions for a more resilient Eastern Ontario and beyond.

**[Read about the EOWC's initiatives amid U.S. tariff threats.](#)**

## **The EOWC Attends 2025 Grow Ontario Food Summit: "Protecting Ontario's Agri-Food Industry"**



Left-to-right: Meredith Staveley-Watson, Director of Government Relations and Policy, EOWC; Trevor Jones, Minister, Food and Agri-Business; Nathan Townend, Warden, County of Lennox and Addington; Rob Flack, Minister, Municipal Affairs and Housing; Christa Lowry, Chair, ROMA.

On Friday April 10, the EOWC attended the Grown Ontario Food Summit, hosted by Minister Trevor Jones, where leaders from across the agri-food sector came together to tackle today's challenges and shape the future of Ontario's food system.

As a key contributor to Ontario's economic engine, the agri-food industry continues to face uncertainty due to global challenges and trade disruptions. The Summit's theme, "Protecting Ontario's Agri-Food Industry," emphasized the importance of collaboration and innovation in sustaining this vital sector.

The event featured engaging speakers, insightful panel discussions, and valuable networking opportunities—all focused on strengthening Ontario's food supply chain and ensuring long-term resilience and global competitiveness.

The EOWC remains committed to supporting our rural communities and advocating for a strong, sustainable agri-food industry that drives economic growth across Eastern Ontario and beyond.

## **The EOWC Attends CAMA Conference, and CAO Brenda Orchard, Named CAMA President**



The EOWC attended the 51st Annual CAMA Conference and Annual General Meeting held in beautiful Mont Tremblant, Québec, from May 26 to 28. Hosted in Mont Tremblant, delegates gathered to connect, learn, and celebrate.

The EOWC extends its congratulations to Brenda Orchard, Chief Administrative Officer for the County of Lennox & Addington, on her appointment as [President of the Canadian Association of Municipal Administrators](#).

Orchard, who also serves as the CAMA Representative for Ontario, assumed the role from her previous position as First Vice-President during the association's Annual General Meeting held on May 27.

"One of the greatest privileges of my career has been serving on the CAMA Board. As an Association we work hard to promote excellence in our profession and to support our colleagues in their challenging roles," said Orchard. "It is a rewarding experience to work alongside such passionate and committed leaders from across the country to help make our communities vibrant and strong."

The EOWC also extends its congratulations to Craig Kelley, CAO of the County of Renfrew, for receiving recognition of 20 years of service in the municipal service sector.

## The EOWC Releases New Economic Resilience Strategic Priority and Data

The EOWC has introduced economic resilience as a new strategic priority, recognizing the critical need to safeguard the region's economy against future disruptions. With annual sales across Eastern Ontario averaging \$124 billion—including \$115 billion from the private sector—strengthening the economic foundation has never been more vital.

Manufacturing leads the region's economy with \$43.9 billion in annual sales. In particular, five key sectors—manufacturing, agriculture, transportation, electrical equipment, and residential construction. These sectors represent \$24 billion in economic activity and support nearly 49,000 jobs, making up 21% of the regional economy.

By focusing on these areas, the EOWC aims to proactively address risks, support long-term growth, and ensure the region remains economically strong and competitive.

See more of the [EOWC's data on Eastern Ontario Economic Resilience here](#).

## The EOWC Congratulates and Encourages Newly Elected Federal Government to Prioritize National Prosperity Partnership with Municipalities



Following the recent federal election and the election of Prime Minister Mark Carney, the EOWC extends its congratulations and looks forward to working collaboratively with the new government to address the pressing needs of local communities across Canada.

As we move forward, it is essential that we adopt a long-term approach that not only addresses these unique needs but also sets the country on a path to a stronger, more sustainable future.

The EOWC, proudly supports the Federation of Canadian Municipalities, and respectfully encourages the newly elected federal government to prioritize the establishment of a [National Prosperity Partnership](#) between the federal government and municipal governments across the country.

This partnership presents an important opportunity to engage in a national dialogue about how Canada can best fund and support economic growth, while ensuring that the needs and aspirations of local communities are at the forefront of decision-making.

Key areas of focus for this proposed partnership include:

- Supporting local economic growth and resilience
- Investing in infrastructure renewal
- Achieving housing affordability
- Addressing homelessness with locally-driven solutions
- Ensuring the safety and well-being of communities
- Building climate-resilient communities
- Fostering the development of thriving rural, remote, and northern communities

**[Read more about the National Prosperity Partnership here.](#)**

## **Premier Ford Visits Peterborough County After Ice Storm**



Left to right: Doug Ford, Premier, Ontario; Dave Smith, MPP, Peterborough-Kawartha; Jill Dunlop, Minister, Emergency Preparedness and Response; Bonnie Clark, Chair, EOWC.

Premier Doug Ford, Minister Jill Dunlop and MPP Dave Smith visited the Peterborough County Douro Depot in the Township of Douro-Dummer to witness firsthand the devastating impact of the recent ice storm on the community.

During the visit, residents had the opportunity to speak directly with the Premier and Minister, sharing their experiences and ongoing challenges. Following time spent clearing debris and engaging with residents, Premier Ford, Minister Dunlop, and MPP Smith met with Warden Clark to discuss the next steps in Peterborough County's recovery efforts.

County officials expressed deep gratitude for the visit and the continued support from the Province, acknowledging the commitment shown to the well-being of residents and the recovery of the region.

## EOWC In The Media

### **Community Futures Peterborough and Partners Launch 'Tariff Toolkit' for Local Businesses**

Community Futures Peterborough, alongside local government and business partners, has launched a Tariff Toolkit to help businesses navigate economic challenges tied to ongoing U.S. - Canada trade tensions. The free guide, Navigating Tariff Impacts with Strategy, offers practical steps for managing risk, diversifying supply chains, and exploring new markets

**Download the toolkit here.**

### **County of Renfrew Featured in Ontario Newsroom for Expanded Emergency Department**

The County of Renfrew was recently featured in the Ontario Newsroom, highlighting St. Francis Memorial Hospital's largest redevelopment in history. With an \$18.6 million investment from the Ontario government, the expansion will add 6,000 square feet to the hospital's emergency department and renovate the ambulatory care clinic, significantly improving access to high-quality care for local residents.

Once complete in 2027, the new emergency department will feature a dedicated ambulance entrance, a quiet room for mental health patients, an upgraded trauma area, and enhanced infection control measures.

The expanded facility will handle 11,900 visits annually, ensuring faster, more efficient care for families in the community. Construction will not interrupt 24/7 emergency services, and the project is part of Ontario's broader efforts to modernize healthcare facilities across the province.

Read more about [the redevelopment here](#).

## EOWC's Partnership with U.S.-Canada Great Lakes Coalition Gaining Recognition

On March 27, the EOWC and the Great Lakes and St. Lawrence Cities Initiative officially signed a Memorandum of Understanding, marking a new chapter in cross-border collaboration. This partnership aims to strengthen border relations and share best practices to build resilient, thriving communities on both sides of the Great Lakes and St. Lawrence region.

The agreement has already gained media attention, with coverage in the [Penticton Herald](#), [KawarthaNow](#), and [The Badger Herald](#).

This media recognition highlights the importance of the agreement and the growing interest in cross-border efforts to support sustainable, connected communities.

## The EOWC's Historic Queen's Park Advocacy Day Makes Headlines



On May 13, the EOWC hosted a Queen's park Advocacy Day including a breakfast reception and meetings with various ministers. The highlight of the day was the historic meeting for the EOWC - a meeting with Premier Doug Ford.

Premier Ford was accompanied by Ministers Nolan Quinn, Vic Fedeli, Rob Flack, Graydon Smith, David Piccini; Parliamentary Assistants and MPPs Matthew Rae, Steve Clark, Stephane Sarrazin, Dave Smith, Tyler Allsopp, John Jordan, Billy Denault. The EOWC feels immense gratitude for the Premier, Ministers and MPPs taking time out of the day to hear about the advocacy efforts, plans and data the EOWC has gathered.

The historic moment for the EOWC has been making media waves as the EOWC's meeting has been shared on [Renfrew County's page](#), [Kawartha Lakes' page](#), [QuinteNews](#), [Municipal Information Network](#), [Peterborough County's page](#), and [Napanee Today](#).

This media recognition highlights this significant milestone for the EOWC and advocacy efforts for Eastern Ontario.



## Hon. Right Mark Carney Elected Prime Minister

The EOWC would like to congratulate Honourable Right Mark Carney on a federal election victory and extend our appreciation to all who ran in the recent election.

The EOWC remains **'Ready to Work and Ready to Grow'**, focused on economic resilience, infrastructure development and maintenance, creating housing, and supporting increased health care access.

The EOWC looks forward with the new federal government working to strengthen the communities amongst eastern Ontario.



## Ontario Moves to Unlock Internal Free Trade

The Ontario government is taking bold steps to boost the economy and cut red tape with the introduction of the Protect Ontario through Free Trade within Canada Act.

If passed, the legislation will remove internal trade and labour mobility barriers, helping Ontario businesses grow and workers move more freely across provinces.

Key initiatives include:

- Recognizing certified workers from other provinces "As of Right,"
- Enabling direct-to-consumer alcohol sales across provinces, and
- Launching a \$50M Ontario Together Trade Fund.

Ontario is also partnering with Nova Scotia and New Brunswick to enhance trade and labour collaboration—setting a national precedent for stronger economic unity.

Learn more about the [Protect Ontario through Free Trade within Canada Act here.](#)

---

## Ontario Expanding Strong Mayor Powers to 169 Additional Municipalities

Starting May 1, Ontario plans to extend strong mayor powers to heads of council in 169 additional municipalities.

This move supports provincial priorities like building homes,

infrastructure, and transit faster by cutting red tape and streamlining decision-making.

Already in place in 47 municipalities, these powers provide mayors with new tools—like proposing budgets and reorganizing departments—while maintaining oversight and accountability through council checks and balances.

Read [more here](#) and see [the list of the additional 169 municipalities here](#).

---

## **Donna Skelly Becomes Ontario's First Female Speaker**

[MPP Donna Skelly has been elected as the 43rd Speaker of the Ontario Legislature](#)—making history as the first woman to hold the role.

A former broadcast journalist and current representative for Flamborough—Glanbrook since 2018, Skelly previously served as deputy Speaker.

She succeeds Ted Arnott, who retired after nearly seven years. Skelly aims to bring a more professional tone to the chamber as members return for the new legislative session.

---

## **Ontario Strengthens Local Governance with New Legislation**

Ontario is reintroducing the Municipal Accountability Act, 2025 to enhance municipal governance and accountability. [The proposed legislation](#) aims to create a standardized municipal code of conduct, establish consistent integrity commissioner inquiry processes, and mandate training for council members and certain local boards. If passed, the act could enforce penalties, including removal from office for serious violations, upon the recommendation of municipal integrity commissioners.

Minister Rob Flack emphasized that strong local governance begins with accountability, while AMO President Robin Jones praised the bill for holding elected officials to higher standards of conduct. This legislative move promises to empower municipal leaders to uphold the trust residents place in them.

---

## **Ontario Invests \$1.3 Billion to Support Manufacturing Jobs**

The Ontario government is enhancing the Ontario Made Manufacturing Investment Tax Credit, committing an additional \$1.3 billion over three years to help manufacturers lower costs and invest in buildings, machinery, and equipment.

As part of the upcoming 2025 Budget, the proposed changes will:

- Increase the tax credit rate from 10% to 15% for Canadian-controlled private corporations
- Extend the credit to non-Canadian-controlled private corporations as a non-refundable tax credit;

- Allow eligible businesses to receive up to \$3 million annually.

The move comes amid growing concerns over job losses linked to U.S. tariffs. The government says this investment will help safeguard Ontario's 830,000 manufacturing workers and attract new investment to strengthen the province's economy.

Read more about [Ontario's investment in manufacturing jobs here](#).

---

## **Ontario Introduces More Convenient Care Act to Strengthen Health System**

The Ontario government has re-introduced the More Convenient Care Act, 2025—a key step in its commitment to building a more connected, transparent, and patient-focused health care system.

This legislation supports better access to care, enhances hospital governance, modernizes digital health tools, and empowers health professionals across the province. From streamlining emergency services to giving Ontarians secure access to their health records online, the Act ensures the right care is delivered in the right place, at the right time.

Learn more about [how Ontario is protecting and modernizing health care for the future](#).

---

## **Ontario Accelerates Home and Infrastructure Development with New Legislation and Funding**

The Government of Ontario is taking bold steps to address the housing crisis and improve infrastructure by introducing the [Protect Ontario by Building Faster and Smarter Act, 2025](#). This legislation aims to cut red tape, lower development costs, and fast-track construction, in close partnership with municipalities across the province.

As part of this initiative, the province is boosting its investment in housing-enabling infrastructure with an additional \$400 million, bringing the total to nearly \$2.3 billion over four years through the

Housing-Enabling Water Systems Fund (HEWSF) and Municipal Housing Infrastructure Fund (MHIP).

Key measures include:

- Simplifying development charges and municipal approval processes
- Reducing construction costs by encouraging innovation
- Harmonizing building and road standards
- Expanding fast-track approvals for transit and housing projects

Ontario is also working closely with local governments to streamline planning and unlock more housing near transit. These changes aim to get homes built faster, create jobs, and build a more affordable, efficient future for all Ontarians.

---

## **Ontario Permanently Cuts Gas Tax and Ends Tolls on Highway 407 East**

Page 73 of 87

As part of its ongoing effort to help families and businesses manage

rising costs, the Ontario government is making two major cost-saving moves: [permanently cutting the gas tax and removing tolls from Highway 407 East](#).

Premier Doug Ford announced that the province will lock in its current 9-cent-per-litre gas and fuel tax rate, saving households an average of \$115 annually. Since the temporary cut was introduced in 2022, Ontarians have saved \$1.7 billion at the pumps.

In a move to improve affordability and reduce gridlock, tolls on the provincially owned section of Highway 407 East (from Brock Road to Highway 35/115) will be eliminated effective June 1, 2025. This change is expected to save commuters up to \$7,200 a year, and follows the earlier removal of tolls on Highways 412 and 418.

These initiatives are part of Ontario's broader strategy to:

- Lower the cost of living
- Support economic growth
- Improve transportation access and affordability

---

## Ontario and Manitoba Unite to Break Down Trade Barriers

Ontario Premier Doug Ford and Manitoba Premier Wab Kinew have signed a new [Memorandum of Understanding \(MOU\) aimed at eliminating interprovincial trade barriers](#).

The agreement will boost the flow of goods, services, investment, and workers between the two provinces—strengthening economic ties and reducing costs for families and businesses. This is the latest in a series of efforts by Ontario to enhance free trade within Canada, including MOUs with Nova Scotia and New Brunswick and the landmark Protect Ontario Through Free Trade Within Canada Act.

With over \$19.5 billion in trade between Ontario and Manitoba in 2021 alone, this partnership signals a major step toward a more unified and resilient Canadian economy.

---

## Ontario Releases 2025 Budget: A Plan to Protect Ontario

[Ontario's 2025 Budget, A Plan to Protect Ontario](#), outlines bold steps to strengthen the province's economy and safeguard jobs, businesses, and families amid global economic uncertainty. Finance Minister Peter Bethlenfalvy announced measures to unleash economic growth through targeted investments in workers, critical minerals, infrastructure, and Indigenous partnerships—all while maintaining a responsible path to balance by 2027–28.

Key highlights include:

- A \$500M Critical Minerals Processing Fund to boost domestic production.
- A \$3B expansion of the Indigenous Opportunities Financing Program.
- A proposed expansion of the Ontario Made Manufacturing Tax Credit, providing \$1.3B in support.
- A new \$5B Protecting Ontario Account to shield businesses from tariff shocks.
- Permanent cuts to gas and fuel taxes, saving households an

- average of \$115 annually.
- Over \$200B in infrastructure investments over 10 years, including highways, public transit, health care, and schools.

The budget reflects the government's commitment to building a resilient, self-reliant economy that protects Ontarians today and strengthens the province for the future.

---

## **Ontario Government Moves Forward with New Campbellford Memorial Hospital in Northumberland County**

As part of the 2025 Ontario Budget: A Plan to Protect Ontario, the provincial government has announced the start of [planning for the construction of a new Campbellford Memorial Hospital In Northumberland County](#). This investment will significantly improve access to high-quality, modern health care for residents in Trent Hills and across Northumberland, Peterborough, and Hastings Counties.

The project marks a major step toward building a state-of-the-art facility that will expand programs and services, increase inpatient capacity, and improve emergency and community care through a new health care campus. The new hospital will also include enhanced infection control measures and support services tailored to the needs of the region's growing and aging population.

This initiative is part of Ontario's nearly \$60 billion investment to build and upgrade more than 50 hospitals across the province, ensuring families can access care when and where they need it—close to home.

---

## **Ontario Launches Trade-Impacted Communities Program to Support Local Resilience**

The Ministry of Economic Development, Job Creation and Trade has launched the Trade-Impacted Communities Program (TICP)—a new, competitive funding initiative aimed at helping Ontario communities and industries navigate economic challenges caused by U.S. trade disruptions.

With up to \$40 million in funding available, the TICP supports local projects aligned with Ontario's economic priorities, including:

- Economic resiliency – Building local competitiveness and growth opportunities
- Supply-chain diversification – Strengthening key sectors like manufacturing, agri-food, and critical minerals
- Trade partnerships – Expanding export markets and reducing reliance on the U.S.
- 

The program includes two streams:

- Stream 1: Community Economic Development – Supporting local strategies and immediate resiliency efforts
- Stream 2: Transformational Projects – Backing large-scale, collaborative projects to grow and modernize key industries

Eligible applicants include municipalities, economic development organizations, business incubators, and industry associations.

Upcoming Info Webinars:

- Program Orientation: May 28, 2025

- Stream 1 Overview: June 4, 2025
- Stream 2 Overview: June 11, 2025

For more information or to register, contact Amanda Wouters at [amanda.wouters@ontario.ca](mailto:amanda.wouters@ontario.ca), or direct general inquiries to [ticip@ontario.ca](mailto:ticip@ontario.ca).



## **AMO Launches Municipal Health Survey**

Following the successful release of our homelessness report, AMO is launching a new survey to better understand the health care challenges municipalities face. With many communities using property tax dollars to fill system gaps, your input is vital.

Heads of Council and treasurers have been sent details—your participation will help strengthen evidence-based advocacy across Ontario.

---

## **AMO Welcomes the Reintroduction of Municipal Codes of Conduct Legislation**

AMO welcomes the reintroduction of long-awaited legislation to strengthen accountability standards for elected municipal officials. Promised after extensive public consultations in 2021, the proposed legislation aims to:

- Standardize municipal codes of conduct and integrity commissioner processes;
- Introduce a formal role for Ontario's Integrity Commissioner in local matters; and
- Establish a process to remove or disqualify council members and certain board members for serious violations.

In April, AMO recommended amendments to address concerns, including a too-high threshold for removal from office and the need for progressive penalties.

## **Upcoming Events**



The EOWC is excited to build its partnership with the [Canadian Council for Public-Private Partnerships](#) (CCPPP). CCPPP is offering the free P3s for municipalities webinar series available for municipal and Indigenous employees and elected officials across Canada.

Designed for those new to or seeking a refresher on P3 infrastructure delivery, the series covers fundamentals, opportunities, challenges, and tools for successful P3 procurement.

CCPPP is also introducing the Council's new municipal P3 recommendations and insights from the updated [Public-Private Partnerships: A Guide for Municipalities](#).

Upcoming webinars: June 3, and September 16. Webinars will continue to be available on the CCPPP site.

[Sign up for the webinars](#)



## AMO Strategic Leadership Workshops

AMO is offering two strategic leadership workshops designed to support elected municipal officials as they navigate increasing pressures—from provincial interventions and council cohesion challenges to ethical concerns, staff relations, and growing constituent expectations.

These interactive, expert-led sessions will provide practical tools and insights to strengthen leadership and improve municipal governance:

### **Strategic Thinking, Planning, and Leading** **June 4 | 10:00 AM – 1:00 PM**

This session offers tools and strategies to strengthen leadership effectiveness, including approaches to stewardship, strategic planning, and fiscal sustainability.

[Register now for Thinking, Planning, and Leading](#)

### **The Value of Community Engagement: Insights and Approaches** **June 25 | 10:00 AM – 1:00 PM**

This workshop emphasizes the importance of clear communication and meaningful engagement with the public, particularly around local budgets and strategic plans. It highlights how elected officials can lead more impactful community conversations.

[Register now for The Value of Community Engagement: Insights and Approaches](#)

## AMO Municipal Trade and Tariff Forum

On June 6, 2025, AMO will host a forum to bring together members, stakeholders, and partners to assess the impacts of tariff and trade disruptions on Ontario Municipalities and the business sector. The forum will focus on identifying strategies to address and mitigate these challenges, fostering new alliances and relationships to support effective economic advocacy.

Key topics will include:

- What the trade war means for municipalities
- Building Ontario in uncertain times
- Changing approach to procurement
- seizing opportunities to strengthen Ontario

[Find more information and register for the forum here.](#)

## AMO Rural Healthy Democracy Forum

On June 11, 2025, AMO will host its Rural Healthy Democracy Forum. AMO's Healthy Democracy Project is an initiative aimed at improving local democracy through respectful and diverse civic engagement. It's all about collaboration and working together to strengthen democracy in Ontario.

This full-day event will bring together municipal leaders, experts, and academics to discuss the state of democracy in rural Ontario.

[Find more information and register for the forum here.](#)

## ROMA's Teeny Tiny Summit

On June 17th, 2025, the Ontario Ministry of Rural Affairs and the Rural Ontario Municipal Association (ROMA) will host the Teeny Tiny Summit.

This summit focuses on the challenges and opportunities faced by

Ontario's smallest rural communities. With practical tools, examples, and insights from community leaders, the Summit offers valuable economic development strategies tailored for small towns.

[Find more information about ROMA's summit here.](#)



## **Crisis Communication in Action: The Mayor-CAO Dynamic During Disasters**

Join AMO and OMAA on June 24 from 12–1 PM for a free dynamic virtual session on effective leadership during municipal emergencies. Hear from leaders in Huntsville and Red Lake as they share real-life lessons on navigating crises like wildfires, floods, and cyberattacks.

Strengthen your approach to communication, collaboration, and public trust when it matters most.

[Sign up for the free webinar here.](#)



## **AMO and TMU Present: Cybersecurity Training for Municipal Councillors**

The Association of Municipalities of Ontario (AMO), in collaboration with Toronto Metropolitan University's Rogers Cybersecure Catalyst, is hosting a vital training session to support municipal councillors in understanding and addressing today's cybersecurity threats.

As cyber-attacks on municipalities become more frequent and sophisticated, elected officials have a critical role to play in ensuring their organization's cyber resilience. This half-day virtual session will help councillors prepare for, prevent, and respond to cyber incidents with confidence and clarity.

On October 21, 2025, from 1:00 p.m. to 4:00 p.m., participants will engage in expert-led lectures, guided discussions, and practical activities that explore the evolving cyber threat landscape, highlight best practices in prevention, and clarify the leadership role of elected officials during a cyber event.

[Sign up for the training session here.](#)

## Connect With Us on LinkedIn, Facebook and X



### About the EOWC

The EOWC is a regional non-profit organization representing 13 upper and single-tier municipalities across Eastern Ontario. The EOWC supports and advocates on behalf of 103 municipalities and nearly 800,000 residents. The EOWC covers an area of approximately 50,000 square kilometers from Northumberland County to the Québec border.

The EOWC has gained support and momentum by speaking with a united voice to champion regional municipal priorities and work with government, business leaders, the media, and the public.

Visit the EOWC's website at [eowc.org](https://eowc.org).

### Connect with the EOWC

2025 Chair, Warden of Peterborough County, Bonnie Clark

2025 Vice-Chair, Mayor of Prince Edward County, Steve Ferguson

Director of Government Relations and Policy, Meredith Staveley-Watson

[info@eowc.org](mailto:info@eowc.org)





Try email marketing for free today!



# Administrative Update

**June 2025**



# CAO Schedule

- SDG County (Special) Council Meeting – May 1 & 8
- County Council Meeting – May 20
- Weekly Director’s meetings – May 21, 26 & 27
- Dutch Meadows Historic Plaque Unveiling – May 2
- EOWC Meetings – May 9 & 12
- EOWC Queen’s Park Day – May 13
- City of Cornwall & Morningside Place – May 9
- City of Cornwall (Shared Services) May 14 & 28
- CUPE Meeting – May 15
- Maxville Manor – May 23
- SDG Warden’s Golf Tournament – May 23
- Rural Education Committee Meeting – May 27
- South Stormont Chamber of Commerce Breakfast – May 28
- City of Cornwall and SDC – May 28
- EORN Annual General Meeting – May 29



# Key Dates

- County Council Meetings
  - July 21
  - August 25 (Employee Recognition Awards)
- 2025 AMO Conference (August 17 – 20)
- Save the Date:
  - Warden's Banquet – Saturday October 25  
Williamstown - Tartan Hall



# Human Resources Update

- **Ongoing Recruitments**
  - Library Services
    - Casual Support Assistant

**THE CORPORATION OF THE UNITED COUNTIES**  
**OF STORMONT, DUNDAS AND GLENGARRY**

**BY-LAW NO. 5499**

**A BY-LAW** of the Corporation of the United Counties of Stormont, Dundas and Glengarry to adopt, confirm and ratify matters dealt with by resolution.

**WHEREAS** Section 5(3) of the *Municipal Act, 2001*, S. O. 2001, Chapter 25, as amended, provides that the powers of the Corporation of the United Counties of Stormont, Dundas and Glengarry, shall be exercised by by-law.

**AND WHEREAS** in many cases, action which is taken or authorized to be taken by the United Counties of Stormont, Dundas and Glengarry does not lend itself to the passage of an individual by-law.

**NOW THEREFORE THE COUNCIL OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY ENACTS AS FOLLOWS;**

1. That the minutes of the meetings, including the in-camera minutes, held May 20 and May 27, 2025, of the Council of the United Counties of Stormont, Dundas and Glengarry, be hereby adopted.
2. That the actions of the United Counties of Stormont, Dundas and Glengarry, at its meeting held on June 16, 2025, in respect of each motion, resolution and other action taken by the United Counties of Stormont, Dundas and Glengarry at its meetings are, except where the prior approval of the Ontario Land Tribunal or other authority is required by law, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this by-law.
3. That where no individual by-law has been or is passed with respect to the taking of any action authorized in or by the above-mentioned minutes or with respect to the exercise of any powers by the United Counties of Stormont, Dundas and Glengarry in the above-mentioned minutes, then this by-law shall be deemed for all purposes to be the by-law required for approving and authorizing and taking of any action authorized therein and thereby or required for the exercise of any powers therein by the United Counties of Stormont, Dundas and Glengarry.

4. That the Warden and Members of Council of the United Counties of Stormont, Dundas and Glengarry are hereby authorized and directed to do all things necessary to give effect to the said action of the United Counties of Stormont, Dundas and Glengarry to obtain approvals where required and except as otherwise provided, the Warden or Clerk are hereby directed to execute all documents necessary on behalf of the United Counties of Stormont, Dundas and Glengarry.

**READ** and passed in Open Council, signed and sealed this 16<sup>th</sup> day of June 2025.

---

WARDEN

---

CLERK