



Regular Council Agenda

Monday, June 8, 2026 9:30 AM
Hybrid - Council Chambers & Zoom

1. CALL TO ORDER

- 1.1. Roll Call

2. APPROVAL OF AGENDA

- 2.1. Agenda Dated June 8, 2026

Recommendation: THAT the Council Agenda dated June 8, 2026, be adopted as amended, to move Item 11.5.1. 2025 Consolidated Financial Statements and Audit Report, before Item 10.1. Motion to Move Committee of the Whole to Closed Session, to allow for a presentation from the external auditors.

3. DISCLOSURE OF INTEREST

4. ANNOUNCEMENTS

5. PRESENTATIONS

6. PUBLIC AND SPECIAL MEETING(S) OF COUNCIL

7. DEPUTATIONS

8. OPEN PUBLIC FORUM

Members of the public wishing to speak during Open Forum must register on the meeting date by 9:00 a.m. To register, please complete and submit the [Open Forum Request Form](#). Please note that this Open Forum period is limited to a maximum of ten minutes, with each speaker generally allotted a maximum of one minute to speak to matters that appear on this agenda. Written submissions are not permitted during Open Forum.

9. MINUTES

Recommendation: THAT the minutes of the following meetings be adopted as presented:

- Council Meeting Minutes Dated May 11, 2026
- Council Meeting Closed Session Minutes Dated May 11, 2026
- Special Council Meeting regarding Debenture Bylaw - OILC and Clerk Appointment Minutes Dated May 22, 2026

- 9.1. Council Meeting Minutes Dated May 11, 2026

10 - 29

Recommendation: THAT the minutes of the following meeting be adopted as presented:

- Council Meeting Minutes Dated May 11, 2026

[Council Meeting - 11 May 2026 - Minutes - Pdf](#)

9.2. Council Meeting Closed Session Minutes Dated May 11, 2026

Recommendation: THAT the minutes of the following meeting be adopted as presented:

- Council Meeting Closed Session Minutes Dated May 11, 2026

9.3. Special Council Meeting regarding Debenture Bylaw - OILC and Clerk Appointment Minutes Dated May 22, 2026 30 - 32

Recommendation: THAT the minutes of the following meeting be adopted as presented:

- Special Council Meeting regarding Debenture Bylaw - OILC and Clerk Appointment Minutes Dated May 22, 2026

[Special Council re Debenture Bylaw - OILC and Clerk Appointment - 22 May 2026 - Minutes - Pdf](#)

10. MOTION TO RECESS AND CONVENE IN COMMITTEE OF THE WHOLE

Recommendation: THAT Council recess and convene as Committee of the Whole at (time).

11. COMMITTEE OF WHOLE (OPEN SESSION) (PART 1)

11.5. Departmental Reports

11.5.1. 2025 Consolidated Financial Statements and Audit Report 33 - 136

1. 2025 Consolidated Financial Statements and Audit Report Presentation (Richard Steiging, Partner at Baker Tilly KDN LLP, will be in attendance)
2. Report TR-02-06 - 2025 Consolidated Financial Statements and Audit Report

[2025 Consolidated Financial Statements and Audit Report - Presentation - Pdf](#)

[TR-02-26 - 2025 Consolidated Financial Statements and Audit Report - Pdf](#)

Recommendation: THAT Report TR-02-26 regarding 2025 Consolidated Financial Statements and Audit Report be received as information.

10.1. Motion to Move Committee of the Whole to Closed Session

Recommendation: THAT, pursuant to Section 239(4) of the *Municipal Act*, 2001, S.O. 2001, c.25, notice is hereby given that the Committee of the Whole intends to hold a closed session meeting in the Richard P. Bates Boardroom at (time) to deal with Item 10.2.1, regarding Closed Session Materials Respecting Sunset Drive, and Item 10.2.2., regarding Upgrade and Installation of Monitoring Panels in Municipal Buildings (Closed Session), being matters pursuant to Section 239(2)(a) the

security of the property of the municipality) and ((f) advice subject to solicitor-client privilege) of the said Act.

10.2. Closed Session Reports

- 10.2.1. Closed Session Materials Respecting Sunset Drive - Section 239(2)(f) advice subject to solicitor-client privilege.
- 10.2.2. Upgrade and Installation of Monitoring Panels in Municipal Buildings (Closed Session) - Section 239(2)(a) the security of the property of the municipality

10.3. Motion to Move to Open Session

Recommendation: THAT Committee of the Whole rise from closed session at (time) and reconvene in open session and report.

11. COMMITTEE OF THE WHOLE (OPEN SESSION) (PART 2)

11.1. Motions Arising From Closed Session Discussions

11.2. Council Reports

11.3. Board and Committee Reports

- 11.3.1. Request to Establish a Donation and Fundraising Reserve 137 - 139
[BC-02-26 - Request to Establish a Donation and Fundraising Reserve - Pdf](#)

Recommendation:

THAT Report BC-02-26 regarding Request to Establish a Donation and Fundraising Reserve from the Ramara Township Public Library Board be received;

AND THAT Council approve the establishment of a Donation and Fundraising Reserve for the Ramara Township Public Library, as outlined in the report from the Chief Executive Officer dated May 21, 2026.

11.4. Council Referral Reports

11.5. Departmental Reports

- 11.5.2. Proposed Stop Up, Closure, and Sale of Concord Woods Court 140 - 143
[CS-15-26 - Proposed Stop Up, Closure, and Sale of Concord Woods Court - Pdf](#)

Recommendation: THAT Report CS-15-26 regarding the proposed stop up, closure, and conveyance of Concord Woods Court be received;

AND THAT staff be directed to commence the process to stop up, close, and convey Concord Woods Court;

AND THAT Report CS-15-26 be referred to the June 8, 2026, Council agenda for same-day ratification.

- 11.5.3. Upgrade and Installation of Monitoring Panels in Municipal Buildings (Open Session) 144 - 146
[ID-17-26 - Upgrade and Installation of Monitoring Panels in Municipal Buildings \(Open Session\) - Pdf](#)

Recommendation: THAT Report ID-17-26 regarding Upgrade and Installation of Monitoring Panels in Municipal Buildings be received;

AND THAT Council approve a budget amendment in the amount of \$20,680 from the Capital Reserve for Phase One of the upgrade and installation of monitoring panels in select municipal buildings, as set out in Report ID-17-26;

AND THAT Phase 2 of the upgrade be referred to the 2027 Budget process;

AND THAT Report ID-17-26 be referred to the June 8, 2026, Council meeting for same-day ratification.

11.6. Motion to Rise from Committee of the Whole and Reconvene Council

- 11.6.1. **Recommendation:** THAT the recommendations of Committee of the Whole be referred to the next regular meeting of Council to be held on June 22, 2026, with the exception of the following item(s), which shall be referred to Consent Agenda B today:

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-
-

AND THAT Committee of the Whole rise and Council be reconvened at (time).

12. CONSENT AGENDA A: REPORTS FROM THE PREVIOUS MEETING

Consent agenda items listed are considered routine, informational, or administrative by the Township and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests; in which event, the item will be removed from the Consent Agenda and considered separately immediately following consideration of the remainder of listed items.

12.1. Consent Agenda A: Reports from the May 11, 2026, Committee of the Whole Meeting

- 12.1.1. City of Orillia Recreation Funding Request

Recommendation: THAT Report AD-10-26 regarding City of Orillia Recreation Funding Request be received;

AND THAT the City of Orillia be advised that the Township of Ramara acknowledges and appreciates the significance, quality, and value of the recreational services provided by the City of Orillia, and the benefits those services offer to Township residents;

AND THAT the Township request that City of Orillia staff work collaboratively with Township staff to develop a six-month data collection protocol to clearly identify and understand Township resident use of City facilities and programs;

AND THAT Township staff be directed to develop and implement a community engagement strategy to assess Township resident support for the Township providing financial contributions to the City of Orillia to offset non-resident user fees;

AND THAT staff report back to Council once the above information and engagement results are available.

12.2. Vote on Consent Agenda A

Recommendation: THAT the recommendation as set out on Consent Agenda A: Reports from the May 11, 2026, Committee of the Whole Meeting be adopted as presented.

13. CONSENT AGENDA B: REPORTS FROM CURRENT MEETING

13.1. Consent Agenda B: Reports from the June 8, 2026, Committee of the Whole Meeting

Reports forwarded from the June 8, 2026, Committee of the Whole for same-day ratification will be voted upon for Council ratification in one motion, unless otherwise pulled for a separate vote.

13.2. Vote on Consent Agenda B

THAT recommendations as set out on Consent Agenda B: Reports from the Current Meeting for the regular meeting of Council held on June 8, 2026, be adopted as presented.

13.3. Items Pulled from Consent Agenda B for Separate Vote

Reports pulled from Consent Agenda B, Reports from Current Meeting, for a separate vote will be discussed and voted on individually.

14. CONSENT AGENDA C: CORRESPONDENCE

14.1. Consent Agenda C: Correspondence Items

- 14.1.1. From the May 22, 2026, Council Information Package. City of Richmond Hill correspondence dated May 13, 2026, regarding Integrated Living and Participation Model for Adults with Developmental Disabilities. *Pulled by Councillor Tuju* 147 - 148

Recommendation: THAT the City of Richmond Hill correspondence dated May 13, 2026, regarding Integrated Living and Participation Model for Adults with Developmental Disabilities be received as information.

[City of Richmond Hill correspondence dated May 13, 2026, regarding Integrated Living and Participation Model for Adults with Developmental Disabilities.](#)

- 14.1.2. From the May 22, 2026, Council Information Package. Prince Edward County correspondence dated May 18, 2026, regarding Reinstating the Requirements for Compliance with the *Freedom of Information and Protection of Privacy Act*. *Pulled by Councillor Tuju* 149 - 150

Recommendation: THAT the Prince Edward County correspondence dated May 18, 2026, regarding Reinstating the Requirements for Compliance with the *Freedom of Information and Protection of Privacy Act* be received as information.

[Prince Edward County correspondence dated May 18, 2026 regarding Reinstating the Requirements for Compliance with the Freedom of Information and Protection of Privacy Act.](#)

- 14.1.3. From the May 22, 2026, Council Information Package. Township of Brudenell, Lyndoch and Raglan correspondence dated May 6, 2026, regarding Canada Post Reduction for Libraries. *Pulled by Councillor Tuju* 151 - 153

Recommendation: THAT the Township of Brudenell, Lyndoch and Raglan correspondence dated May 6, 2026, regarding Canada Post Reduction for Libraries be received as information.

[Township of Brudenell, Lyndoch and Raglan correspondence dated May 6, 2026 regarding Canada Post Reduction for Libraries.](#)

- 14.1.4. From the May 29, 2026, Council Information Package. County of Simcoe correspondence dated May 22, 2026, regarding Community Paramedicine Funding. *Pulled by Councillor Tuju* 154 - 155

Recommendation: THAT the County of Simcoe correspondence dated May 22, 2026, regarding Community Paramedicine Funding be received as information.

[County of Simcoe correspondence dated May 22, 2026 regarding Community Paramedicine Funding.](#)

- 14.1.5. From the May 29, 2026, Council Information Package. Township of Puslinch correspondence dated May 25, 2026, regarding 156 - 160

Support for the Western Ontario Wardens Caucus resolution - Support of Finlay's Law on Emergency Room Reform. *Pulled by Councillor Tuju*

Recommendation: THAT the Township of Puslinch correspondence dated May 25, 2026, regarding Support for the Western Ontario Wardens Caucus resolution - Support of Finlay's Law on Emergency Room Reform be received as information. [Township of Puslinch correspondence dated May 25, 2026, regarding Support for the Western Ontario Wardens Caucus resolution - Support of Finlay's Law on Emergency Room Reform.](#)

14.2. Vote on Consent Agenda C

Recommendation: THAT the recommendations as set out on Consent Agenda C: Correspondence for the regular meeting of Council held on June 8, 2026, be adopted as presented.

14.3. Items Pulled from Consent Agenda C for Separate Vote

Items pulled from Consent Agenda C, Correspondence, for a separate vote will be discussed and voted on individually.

15. CORRESPONDENCE (FOR COUNCIL DIRECTION)

- 15.1. Resolution of Support – Appointment to TAPMO Executive Committee (Councillor Snutch) 161

[260608 Memo re Resolution of Support – Appointment to TAPMO Executive Committee \(Councillor Snutch\)](#)

Recommendation: WHEREAS the Top Aggregate Producing Municipalities of Ontario (TAPMO) received the nomination of David Snutch, Councillor, Township of Ramara at its May 25, 2026, Executive Committee meeting;

AND WHEREAS TAPMO appointed David Snutch to the Executive Committee for the remainder of the 2024-2026 Term, subject to receiving a resolution of support from Township of Ramara Council;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ramara hereby supports and confirms the appointment of Councillor David Snutch to the TAPMO Executive Committee for the remainder of the 2024-2026 Term.

16. MOTIONS

16.1. Postponed Motions

16.2. Planning Motions

16.3. Deputation Motions

16.4. Notice of Motion

16.5. Council Motions (Notice Previously Given)

16.6. Enquiry Motions

16.6.1. Councillor Gough will introduce the following enquiry:

Recommendation:

Moved by Joe Gough

Seconded by Dana Tuju

THAT staff be directed to prepare a report to Council on the feasibility of installing "Children at Play" signage on Sideroad 5, between Concession Road 1 and Concession Road 2, including investigating and determining potential locations.

17. BYLAWS

Recommendation: THAT Bills 2026.35. and 2026.36. be considered read a first, second, and third time, and finally passed as Bylaws.

17.1. **Bill 2026.35.** A Bylaw to Establish the Positions of Screening and Hearing Officers for the Purposes of Administration of an Administrative Monetary Penalty System within the Township of Ramara 162 - 166

[Bill 2026.35. - AMPS Screening and Hearing Officers Appointment Bylaw - Pdf](#)

[Bill 2026.35. - AMPS Screening and Hearing Officers Appointment Bylaw - Pdf](#)

Recommendation: THAT Bill 2026.35., being a Bylaw to Establish the Positions of Screening and Hearing Officers for the Purposes of Administration of an Administrative Monetary Penalty System within the Township of Ramara, be read a first, second, and third time, and finally passed as a Bylaw.

17.2. **Bill 2026.36.** A Bylaw to Appoint Municipal Law Enforcement Officers, Property Standards Officers, Parking Enforcement Officers, and Provincial Offences Officers for the Corporation of the Township of Ramara and Repeal and Replace Bylaw 2026.07, as Amended 167 - 169

[Bill 2026.36 - Officer Appointment Bylaw - Pdf](#)

[Bill 2026.36 - Officer Appointment Bylaw - Pdf](#)

Recommendation: THAT Bill 2026.36., being a Bylaw to Appoint Municipal Law Enforcement Officers, Property Standards Officers, Parking Enforcement Officers, and Provincial Offences Officers for the Corporation of the Township of Ramara and Repeal and Replace Bylaw 2026.07, as Amended, be read a first, second, and third time, and finally passed as a Bylaw.

18. CONFIRMATION BYLAW

Recommendation: THAT Bylaw 2026.49, being a bylaw to confirm the proceedings of the Council meeting held on the 8th day of June, 2026, be considered read a first, second, and third time, and finally passed.

19. ADJOURNMENT

Recommendation: THAT the Council meeting of the Township of Ramara held on June 8, 2026, be adjourned at (time).



Regular Council Minutes
Monday, May 11, 2026 - 9:30 AM
Hybrid - Council Chambers & Zoom

The Regular Council of the Township of Ramara was called to order on Monday, May 11, 2026, at 9:30 AM, with the following members present:

PRESENT:

- Mayor Basil Clarke
- Deputy Mayor Keith Bell
- Councillor - Ward 1 David Snutch
- Councillor - Ward 2 Jennifer Fisher
- Councillor - Ward 3 Dana Tuju
- Councillor - Ward 4 Joe Gough
- Councillor - Ward 5 Sherri Bell

ABSENT:

ALSO PRESENT:

- Acting Clerk/Executive Assistant to the CAO/Strategic Initiatives
- Coordinator Rebecca Zanussi
- Acting Treasurer Carlie Fisher
- Assistant Clerk Nate Harrington
- Chief Administrative Officer Gayle Jackson
- Director of Corporate Services/Legal Ryan Matson
- Director of Human Resources/Health & Safety/Recreation Brittany Wilson (part of meeting)
- General Manager of Development and Infrastructure Laura Pye
- General Manager of Emergency and Protective Services/Fire Chief Tony Stong
- Manager of Communications and Community Experience Melissa Gowanlock
- Manager of Bylaw Enforcement Brian Rayner (part of meeting)

1. **CALL TO ORDER**

1.1. Roll Call

The meeting of May 11, 2026, was called to order at 9:30 a.m. and the Acting Clerk confirmed quorum.

2. **APPROVAL OF AGENDA**

2.1. Agenda Dated May 11, 2026

Resolution Number CR.122.2026

Moved by Keith Bell
Seconded by Joe Gough

THAT the Council agenda dated May 11, 2026, be adopted as presented.

CARRIED.

3. DISCLOSURE OF INTEREST

No disclosures of interest were declared for the May 11, 2026, Council meeting.

4. ANNOUNCEMENTS

Members of Council gave informal, informational, verbal announcements regarding community news and events.

5. PRESENTATIONS

- None.

6. PUBLIC AND SPECIAL MEETING(S) OF COUNCIL

- None.

7. DEPUTATIONS

- None.

8. OPEN PUBLIC FORUM

1. Trevor Bruce and Kailey Bruce spoke regarding Departmental Reports Item 11.5.3. Road Status and Winter Plowing Considerations - Sunset Drive.

9. MINUTES

Resolution Number CR.123.2026

Moved by Jennifer Fisher

Seconded by Joe Gough

THAT the minutes of the following meetings be adopted as presented:

- Council Meeting Minutes Dated April 27, 2026
- Council Meeting Closed Session Minutes Dated April 27, 2026

CARRIED.

- 9.1. Council Meeting Minutes Dated April 27, 2026

Recommendation: THAT the minutes of the following meeting be adopted as presented:

- Council Meeting Minutes Dated April 27, 2026

- 9.2. Council Meeting Closed Session Minutes Dated April 27, 2026

Recommendation: THAT the minutes of the following meeting be adopted as presented:

- Council Meeting Closed Session Minutes Dated April 27, 2026

10. MOTION TO RECESS AND CONVENE IN COMMITTEE OF THE WHOLE

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Resolution Number CR.124.2026

Moved by Dana Tuju

Seconded by Keith Bell

THAT Council recess and convene as Committee of the Whole at 9:44 a.m.

CARRIED.

10.1. MOTION TO MOVE COMMITTEE OF THE WHOLE TO CLOSED SESSION

Resolution Number CW.97.2026

Moved by Joe Gough

Seconded by Sherri Bell

THAT, pursuant to Section 239(4) of the *Municipal Act*, 2001, S.O. 2001, c.25, notice is hereby given that the Committee of the Whole intends to hold a closed session meeting in the Richard P. Bates Boardroom at 9:44 a.m. to deal with Item 10.2.1, regarding Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter, being matters pursuant to Section 239(2) ((e) litigation or potential litigation) and ((f) advice subject to solicitor-client privilege) of the said Act.

CARRIED.

10.2. CLOSED SESSION REPORTS

- 10.2.1. Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter - Sections 239(2)(e) litigation or potential litigation and 239(2)(f) advice subject to solicitor-client privilege.

Committee of the Whole discussed Report CS-14-26 regarding Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter. Director of Corporate Services/Legal and Township Solicitor Ryan Matson gave an update on the legal matter and provided legal advice.

The Committee passed a motion in closed session providing confidential direction to staff pursuant to Section 239(6)(b) of the *Municipal Act*, 2001.

The matter was reported back in open session and a vote was taken to receive the report, adopt the confidential direction to staff, and refer the report to the May 11, 2026, Council agenda for same-day ratification.

10.3. MOTION TO MOVE TO OPEN SESSION

Resolution Number CW.99.2026

Moved by Joe Gough

Seconded by Jennifer Fisher

THAT Committee of the Whole rise from closed session at 10:22 a.m. and reconvene in open session and report.

CARRIED.

11. COMMITTEE OF THE WHOLE (OPEN SESSION)

11.1. MOTIONS ARISING FROM CLOSED SESSION DISCUSSIONS

11.1.1. Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter

Resolution Number CW.100.2026

Moved by Jennifer Fisher

Seconded by Sherri Bell

THAT Report CS-14-26 regarding Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter be received;

AND THAT the confidential direction to staff be adopted;

AND THAT Report CS-14-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

CARRIED.

11.2. COUNCIL REPORTS

- None.

11.3. BOARD AND COMMITTEE REPORTS

- None.

11.4. COUNCIL REFERRAL REPORTS

11.4.1. City of Orillia Recreation Funding Request

Resolution Number CW.101.2026

Moved by Joe Gough

Seconded by Keith Bell

Original Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT Report AD-10-26 regarding City of Orillia Recreation Funding Request be received;

AND THAT the City of Orillia be advised that the Township of Ramara acknowledges and appreciates the significance, quality, and value of the recreational services provided by the City of Orillia, and the benefits those services offer to Township residents;

AND THAT the Township request that City of Orillia staff work collaboratively with Township staff to develop a six-month data collection protocol to clearly identify and understand Township resident use of City facilities and programs;

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AND THAT Township staff be directed to develop and implement a community engagement strategy to assess Township resident support for the Township providing financial contributions to the City of Orillia to offset non-resident user fees;

AND THAT staff report back to Council once the above information and engagement results are available.

Amendment #1:

Moved by Sherri Bell

Seconded by Jennifer Fisher

THAT the motion before Committee of the Whole be amended to the following:

- Amend Paragraph #4 to read: "AND THAT Township staff be directed to develop a community engagement strategy to assess Township resident support for the Township providing financial contributions to the City of Orillia to offset non resident user fees;";
- Amend Paragraph #5 to read: "AND THAT staff report back to Council once the above information is available.".

DEFEATED.

Final Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT Report AD-10-26 regarding City of Orillia Recreation Funding Request be received;

AND THAT the City of Orillia be advised that the Township of Ramara acknowledges and appreciates the significance, quality, and value of the recreational services provided by the City of Orillia, and the benefits those services offer to Township residents;

AND THAT the Township request that City of Orillia staff work collaboratively with Township staff to develop a six-month data collection protocol to clearly identify and understand Township resident use of City facilities and programs;

AND THAT Township staff be directed to develop and implement a community engagement strategy to assess Township resident support for the Township providing financial contributions to the City of Orillia to offset non-resident user fees;

AND THAT staff report back to Council once the above information and engagement results are available.

CARRIED.

11.5. DEPARTMENTAL REPORTS

11.5.1. Implementation of Bids and Tenders

Resolution Number CW.102.2026

Moved by David Snutch

Seconded by Jennifer Fisher

THAT Report ID-15-26 regarding the Implementation of Bids and Tenders be received;

AND THAT \$6,200 be authorized from the Municipal Modernization funding to be used for the implementation;

AND THAT Report ID-15-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

CARRIED.

11.5.2. Renovation of the Ramara Centre Washrooms

Resolution Number CW.103.2026

Moved by Joe Gough

Seconded by Dana Tuju

THAT Report ID-14-26 regarding Renovation of the Ramara Centre Washrooms be received;

AND THAT Council authorizes the repairs to the Ramara Centre washrooms to proceed as set out in Report ID-14-26;

AND THAT \$40,000 be allocated from the Capital Reserve to complete this work;

AND THAT Report ID-14-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

CARRIED.

11.5.3. Road Status and Winter Plowing Considerations - Sunset Drive

Resolution Number CW.104.2026

Moved by Joe Gough

Seconded by Keith Bell

Original Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT Report CS-13-26 regarding Road Status and Winter Plowing Considerations - Sunset Drive be received;

AND THAT winter plowing continue on Sunset Drive, without prejudice and precedence, until such time as a global roads inventory, and unified policy, is prepared by staff for Council consideration;

AND THAT such winter plowing be provided on Sunset Drive when accumulations are greater than 100 mm (4");

AND THAT Report CS-13-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

Amendment #1:

Moved by Sherri Bell

Seconded by Jennifer Fisher

THAT the motion before Committee of the Whole be amended by adding the following:

- AND THAT the previous closed session item(s) regarding road assumption status of Sunset Drive be referred to the next Committee of the Whole closed session meeting to consider releasing the information publicly.

CARRIED.

Final Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT Report CS-13-26 regarding Road Status and Winter Plowing Considerations - Sunset Drive be received;

AND THAT winter plowing continue on Sunset Drive, without prejudice and precedence, until such time as a global roads inventory, and unified policy, is prepared by staff for Council consideration;

AND THAT such winter plowing be provided on Sunset Drive when accumulations are greater than 100 mm (4");

AND THAT the previous closed session item(s) regarding road assumption status of Sunset Drive be referred to the next Committee of the Whole closed session meeting to consider releasing the information publicly.

AND THAT Report CS-13-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

CARRIED.

A verbal motion to recess was moved by Joe Gough and seconded by Jennifer Fisher and Carried.

- Meeting recessed: 11 a.m.
- Meeting reconvened: 11:15 a.m.

11.6. MOTION TO RISE FROM COMMITTEE OF THE WHOLE AND RECONVENE COUNCIL

11.6.1. **Resolution Number CW.105.2026**

Moved by Joe Gough

Seconded by Jennifer Fisher

THAT the recommendations of Committee of the Whole be referred to the next regular meeting of Council to be held on June 8, 2026, with the exception of the following item(s), which shall be referred to Consent Agenda B today:

- Motions Arising from Closed Session Discussions Item 11.1.1. Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter;
- Departmental Reports Item 11.5.1. Implementation of Bids and Tenders;
- Departmental Reports Item 11.5.2. Renovation of the Ramara Centre Washrooms;
- Departmental Reports Item 11.5.3. Road Status and Winter Plowing Considerations – Sunset Drive;

AND THAT Committee of the Whole rise and Council be reconvened at 11:16 a.m.

CARRIED.

12. CONSENT AGENDA A: REPORTS FROM THE PREVIOUS MEETING

12.1. Consent Agenda A: Reports from the April 27, 2026, Committee of the Whole Meeting

12.1.1. Adopting an Administrative Monetary Penalty System (AMPS) for the Township of Ramara

Recommendation: THAT Report BD-01-26 dated April 1, 2026, regarding Adopting an Administrative Monetary Penalty System (AMPS) for the Township of Ramara be received;

AND THAT the Township of Ramara pursue an Administrative Monetary Penalties System for the enforcement and collection of administrative monetary penalties for the Parking Bylaw, the Long Grass/Weeds Bylaw, Short-Term Rental Bylaw, and Licensing Bylaw, including development of the relevant bylaws, policies, and procedures required for implementation;

AND THAT, in accordance with Section 23.1 of the *Municipal Act*, 2001, the General Manager of Emergency and Protective Services/Fire Chief be granted delegated authority to implement the required policies and procedures for an AMPS program as set out in O. Reg. 333/07, Administrative Penalties.

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12.1.2. Community Engagement

Recommendation: THAT Report AD-08-26 dated April 17, 2026, regarding Community Engagement be received;

AND THAT Council support in principle the development of a Communications and Engagement Strategy for consideration by the next term of Council.

12.1.3. Road Needs Study and 2026 Road Projects

Recommendation: THAT Report ID-13-26 regarding Road Needs Study and 2026 Road Projects be received;

AND THAT Council adopt the Ramara Road Needs Study (2025) prepared by Tatham Engineering in principle;

AND THAT Council endorse the Ramara Road Needs Study (2025) as a guiding document for the planning prioritization, and delivery of road maintenance, rehabilitation, and renewal projects within the Township;

AND THAT Council approve the proposed road work program for 2026, including:

- Bridges 18 and 19;
- Ramara Road 46 (Sideroad 15 to County Road 169);
- Lakeshore Drive (Concession Road 3 to Simcoe Road);
- Birch Road;
- Creighton Street (Highway 12 to Winchester Street);
- Concession Road 12 (Sideroad 25 to Margaret Orr Boulevard);
- Rama-Dalton Boundary Road (Kett Road to Fairgrounds Road);
- and
- Engineering and related works;

AND THAT Council direct staff to create a policy for the following principles when implementing road renewal projects:

- Road widenings should not be undertaken unless required to address an identified operational or safety deficiency;
- Asphalt road renewals should generally use a single-lift asphalt application where appropriate; and
- Road surfaces shall not be downgraded (e.g. from hard surface to gravel);

AND THAT Council direct staff to undertake further review and prioritization of the following initiatives and report back for Council's consideration as part of the 2027 budget process:

- Improvements to turnaround areas on dead-end roads to support continued service delivery;

- Improvements to roads identified as flood-prone to enhance access reliability and network resilience;
- Potential upgrades of gravel roads to hard surface where operational efficiencies and maintenance savings can be achieved; and
- Enhanced condition assessment of designated haul routes, including periodic geotechnical review.

12.1.4. Joint Compliance Audit Committee - 2026 Municipal Elections

Recommendation: THAT Report CD-13-26 regarding the Joint Compliance Audit Committee – 2026 Municipal Elections be received;

AND THAT Council approve the Township of Ramara's participation in a Joint Compliance Audit Committee facilitated and administered by the County of Simcoe for the 2026 Municipal and School Board Elections;

AND THAT a bylaw be presented to Council prior to October 1, 2026, to establish and appoint members to the Joint Compliance Audit Committee with participating municipalities within the County.

12.2. Vote on Consent Agenda A

12.2.1. **Resolution Number CR.125.2026**

Moved by Jennifer Fisher

Seconded by Dana Tuju

THAT the recommendations as set out on Consent Agenda A: Reports from the April 27, 2026, Committee of the Whole meeting be adopted as presented, including the following items:

- 12.1.1. Adopting an Administrative Monetary Penalty System (AMPS) for the Township of Ramara;
- 12.1.2. Community Engagement;
- 12.1.3. Road Needs Study and 2026 Road Projects;
- 12.1.4. Joint Compliance Audit Committee - 2026 Municipal Elections.

CARRIED.

12.3. Items Pulled from Consent Agenda A for Separate Vote

- No items were pulled from Consent Agenda A for a separate vote during the May 11, 2026, Council meeting.

13. CONSENT AGENDA B: REPORTS FROM CURRENT MEETING

13.1. Consent Agenda B: Reports from the May 11, 2026, Committee of the Whole Meeting

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13.1.1. Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter

Recommendation: THAT Report CS-14-26 regarding Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter be received;

AND THAT the confidential direction to staff be adopted;

AND THAT Report CS-14-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

13.1.2. Implementation of Bids and Tenders

Recommendation: THAT Report ID-15-26 regarding the Implementation of Bids and Tenders be received;

AND THAT \$6,200 be authorized from the Municipal Modernization funding to be used for the implementation;

AND THAT Report ID-15-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

13.1.3. Renovation of the Ramara Centre Washrooms

Recommendation: THAT Report ID-14-26 regarding Renovation of the Ramara Centre Washrooms be received;

AND THAT Council authorize the repairs to the Ramara Centre washrooms to proceed as set out in Report ID-14-26;

AND THAT \$40,000 be allocated from the Capital Reserve to complete this work;

AND THAT Report ID-14-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

13.1.4. Road Status and Winter Plowing Considerations - Sunset Drive

Recommendation: THAT Report CS-13-26 regarding Road Status and Winter Plowing Considerations - Sunset Drive be received;

AND THAT winter plowing continue on Sunset Drive, without prejudice and precedence, until such time as a global roads inventory, and unified policy, is prepared by staff for Council consideration;

AND THAT such winter plowing be provided on Sunset Drive when accumulations are greater than 100 mm (4");

AND THAT the previous closed session item(s) regarding road assumption status of Sunset Drive be referred to the next Committee of the Whole closed session meeting to consider releasing the information publicly;

AND THAT Report CS-13-26 be referred to the May 11, 2026, Council agenda for same-day ratification.

13.2. Vote on Consent Agenda B

13.2.1. **Resolution Number CR.126.2026**

Moved by Joe Gough

Seconded by David Snutch

THAT recommendations as set out on Consent Agenda B: Reports from the Current Meeting for the regular meeting of Council held on May 11, 2026, be adopted as presented, including the following items:

- Item 13.1.1. Litigation Update & Strategy - Road Widening on Ramara Road 47 Matter;
- Item 13.1.2. Implementation of Bids and Tenders;
- Item 13.1.3. Renovation of the Ramara Centre Washrooms;
- Item 13.1.4. Road Status and Winter Plowing Considerations – Sunset Drive.

CARRIED.

13.3. Items Pulled from Consent Agenda B for Separate Vote

- No items were pulled from Consent Agenda B for a separate vote during the May 11, 2026, Council meeting.

14. CONSENT AGENDA C: CORRESPONDENCE

14.1. Consent Agenda C: Correspondence Items

- 14.1.1. From the May 1, 2026, Council Information Package. Municipality of Huron Shores correspondence dated May 1, 2026, regarding support for the Town of Northeastern Manitoulin and the Islands resolution - Tar and Chip Surface Treatment. *Pulled by Councillor Tuju*

Recommendation: THAT the Municipality of Huron Shores correspondence dated May 1, 2026, regarding support for the Town of Northeastern Manitoulin and the Islands resolution - Tar and Chip Surface Treatment be received as information.

- 14.1.2. From the May 1, 2026, Council Information Package. Municipality of Tweed correspondence dated April 29, 2026, regarding Support for the Township of Ramara's resolution - Declaration of Intimate Partner Violence as an Epidemic. *Pulled by Councillor Tuju*

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Recommendation: THAT the Municipality of Tweed correspondence dated April 29, 2026, regarding Support for the Township of Ramara's resolution - Declaration of Intimate Partner Violence as an Epidemic be received as information.

- 14.1.3. From the May 1, 2026, Council Information Package. Oxford County correspondence dated April 30, 2026, regarding support for the Township of Oro-Medonte's resolution - Association of Ontario Road Supervisors Health and Safety Request. *Pulled by Councillor Tuju*

Recommendation: THAT the Oxford County correspondence dated April 30, 2026, regarding support for the Township of Oro-Medonte's resolution - Association of Ontario Road Supervisors Health and Safety Request be received as information.

- 14.1.4. From the April 24, 2026, Council Information Package. Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests. *Pulled by Deputy Mayor Bell and Councillor Snutch*

Recommendation: THAT the Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests be received;

AND THAT Council direct staff to pursue a joint delegation for the 2026 AMO Annual Conference with the Townships of Oro Medonte and Severn regarding quarry matters, including TOARC and importation fees, to be submitted to the Ministry of Natural Resources;

AND THAT the Township of Springwater be invited to also participate in the joint delegation regarding quarry matters.

14.2. Vote on Consent Agenda C

14.2.1. **Resolution Number CR.127.2026**

Moved by Joe Gough

Seconded by Dana Tuju

THAT the recommendations as set out on Consent Agenda C: Correspondence for the regular meeting of Council held on May 11, 2026, be adopted as presented, including the following items:

- Item 14.1.1. Support for the Town of Northeastern Manitoulin and the Islands resolution - Tar and Chip Surface Treatment;
- Item 14.1.2. Support for the Township of Ramara's resolution - Declaration of Intimate Partner Violence as an Epidemic;

AND excluding the following items, which shall be discussed and voted on separately:

- Item 14.1.3. Support for the Township of Oro-Medonte's resolution - Association of Ontario Road Supervisors Health and Safety Request;
- Item 14.1.4. Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests.

CARRIED.

14.3. Items Pulled from Consent Agenda C for Separate Vote

- 14.3.1. From the May 1, 2026, Council Information Package. Oxford County correspondence dated April 30, 2026, regarding support for the Township of Oro-Medonte's resolution - Association of Ontario Road Supervisors Health and Safety Request. *Pulled by Councillor Tuju*

Resolution Number CR.128.2026

Moved by Dana Tuju

Seconded by Joe Gough

THAT the Oxford County correspondence dated April 30, 2026, regarding support for the Township of Oro-Medonte's resolution - Association of Ontario Road Supervisors Health and Safety Request be received and supported.

CARRIED.

A motion to recess was moved by Joe Gough and seconded by Dana Tuju and Carried.

- Meeting recessed: 11:50 a.m.
- Meeting reconvened: Noon.

- 14.3.2. From the April 24, 2026, Council Information Package. Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests. *Pulled by Deputy Mayor Bell and Councillor Snutch*

Resolution Number CR.129.2026

Moved by Joe Gough

Seconded by Keith Bell

Original Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT the Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests be received;

AND THAT Council direct staff to pursue a joint delegation for the 2026 AMO Annual Conference with the Townships of Oro Medonte and Severn regarding quarry matters, including TOARC and importation fees, to be submitted to the Ministry of Natural Resources;

AND THAT the Township of Springwater be invited to also participate in the joint delegation regarding quarry matters.

Amendment #1:

Moved by Jennifer Fisher

Seconded by Joe Gough

THAT the motion before Council be amended to include the following:

- AND THAT a delegation be requested to the Ministry of the Solicitor-General regarding the OPP Billing Model, including increased provincial cost-sharing, improved predictability and transparency, and engagement and consultation with municipalities.

CARRIED.

Amendment #2:

Moved by Keith Bell

Seconded by Joe Gough

THAT the motion before Council be amended to include the following:

- AND THAT a delegation be requested to the Ministry of Energy regarding a follow-up on phase 3 of natural gas expansion, including the provision of gas service in the Township of Ramara.

CARRIED.

Amendment #3:

Moved by Keith Bell

Seconded by Sherri Bell

THAT the motion before Council be amended to include the following:

- AND THAT a delegation be requested to the Ministry of Health regarding a follow-up on physician recruitment efforts and support for rural and small municipalities.

CARRIED.

Amendment #4:

Moved by Sherri Bell

Seconded by Joe Gough

THAT the motion before Council be amended to include the following:

- AND THAT a delegation be requested to the Ministry of Transportation regarding a follow-up on the roundabout at Highway 12 and County Road 169 and funding opportunities for the Simcoe Road CN Overpass of the CN Rail;
- AND THAT if the delegation request is accepted, the Mayor be authorized to invite the MP for Simcoe North to attend the delegation meeting.

CARRIED.

Final Motion:

Moved by Joe Gough

Seconded by Keith Bell

THAT the Acting Clerk memo dated April 24, 2026, regarding AMO Conference 2026 Delegation Requests be received;

AND THAT Council direct staff to pursue a joint delegation for the 2026 AMO Annual Conference with the Townships of Oro Medonte and Severn regarding quarry matters, including TOARC and importation fees, to be submitted to the Ministry of Natural Resources;

AND THAT the Township of Springwater be invited to also participate in the joint delegation regarding quarry matters;

AND THAT a delegation be requested to the Ministry of the Solicitor-General regarding the OPP Billing Model, including increased provincial cost-sharing, improved predictability and transparency, and engagement and consultation with municipalities;

AND THAT a delegation be requested to the Ministry of Energy regarding a follow-up on phase 3 of natural gas expansion, including the provision of gas service in the Township of Ramara;

AND THAT a delegation be requested to the Ministry of Health regarding a follow-up on physician recruitment efforts and support for rural and small municipalities;

AND THAT a delegation be requested to the Ministry of Transportation regarding a follow-up on the roundabout at Highway 12 and County Road 169 and funding opportunities for the Simcoe Road CN Overpass of the CN Rail;

AND THAT if the delegation request is accepted, the Mayor be authorized to invite the MP for Simcoe North to attend the delegation meeting.

CARRIED.

15. CORRESPONDENCE (FOR COUNCIL DIRECTION)

- 15.1. Climate Action Committee Recommendation – Earth Day Community Clean-up Program (Year-Round Feasibility)

Resolution Number CR.130.2026

Moved by Dana Tuju

Seconded by Jennifer Fisher

THAT the memo dated May 5, 2026, from the Climate Action Committee regarding the Earth Day Community Clean-up Program (Year-Round Feasibility) be received;

AND THAT Council direct staff to review the feasibility of expanding the current Earth Day community clean-up initiative into a year-round program, including

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operational requirements, costs, availability of supplies, and waste collection logistics, and report back to Council.

CARRIED.

- 15.2. Climate Action Committee Recommendation – Township Representation on a Watershed Council

Resolution Number CR.131.2026

Moved by Joe Gough

Seconded by Jennifer Fisher

THAT the memo dated May 5, 2026, from the Climate Action Committee regarding Township Representation on a Watershed Council be received as information at this time.

CARRIED.

16. MOTIONS

- 16.1. Postponed Motions

- None.

- 16.2. Planning Motions

- None.

- 16.3. Deputation Motions

- None.

- 16.4. Notice of Motion

- None.

- 16.5. Council Motions (Notice Previously Given)

- None.

- 16.6. Enquiry Motions

- 16.6.1. Councillor Snutch introduced the following enquiry:

Moved by David Snutch

Seconded by Dana Tuju

THAT staff, in collaboration with the County of Simcoe, be directed to prepare a report to Council on the feasibility of a tax rebate for residents who do not receive garbage collection services due to the service not being provided in their areas.

Resolution Number CR.132.2026

Moved by David Snutch

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Seconded by Dana Tuju
THAT staff, in collaboration with the County of Simcoe, be directed to prepare a report to Council on the feasibility of a tax rebate for residents who do not receive garbage collection services due to the service not being provided in their areas.

CARRIED.

17. BYLAWS

Resolution Number CR.133.2026

Moved by Jennifer Fisher

Seconded by Joe Gough

THAT Bills 2026.22., 2026.23., and 2026.24., be considered read a first, second, and third time, and finally passed as Bylaws.

CARRIED.

- 17.1. **Bill 2026.22.** A Bylaw to Amend Bylaw 97.102., Being a Bylaw to Establish Public Libraries and a Board in the Township of Ramara, and to Repeal Bylaw 99.06.

Recommendation: THAT Bill 2026.22., being a Bylaw to Amend Bylaw 97.102., Being a Bylaw to Establish Public Libraries and a Board in the Township of Ramara, and to Repeal Bylaw 99.06., be read a first, second, and third time, and finally passed as a Bylaw.

- 17.2. **Bill 2026.23.** A Bylaw to Provide for the Municipal Levy and Payment of Taxes, the Mosquito Control Service Rate, Goose Control Rate, and the Adoption of Tax Rates for 2026

Recommendation: THAT Bill 2026.23., being a Bylaw to Provide for the Municipal Levy and Payment of Taxes, the Mosquito Control Service Rate, Goose Control Rate, and the Adoption of Tax Rates for 2026, be read a first, second, third time, and finally passed as a Bylaw.

- 17.3. **Bill 2026.24.** A Bylaw to Appoint Seasonal Municipal Law Enforcement Officers, Property Standards Officers, Parking Enforcement Officers, and Provincial Offences Officers for the Corporation of the Township of Ramara

Recommendation: THAT Bill 2026.24., being a Bylaw to Appoint Seasonal Municipal Law Enforcement Officers, Property Standards Officers, Parking Enforcement Officers, and Provincial Offences Officers for the Corporation of the Township of Ramara, be read a first, second, and third time, and finally passed as a Bylaw.

Bills Related to Administrative Monetary Penalty System (AMPS)

Resolution Number CR.134.2026

Moved by Joe Gough

Seconded by Sherri Bell

THAT Bills 2026.25., 2026.26., 2026.27., 2026.28., 2026.29., 2026.30., 2026.31., and 2026.32., related to implementation of the Administrative

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Monetary Penalty System (AMPS), be considered read a first, second, and third time, and finally passed as Bylaws.

CARRIED.

- 17.4. **Bill 2026.25.** A Bylaw to Implement an Administrative Monetary Penalty System within the Township of Ramara

Recommendation: THAT Bill 2026.25., being a Bylaw to Implement an Administrative Monetary Penalty System within the Township of Ramara, be read a first, second, and third time, and finally passed as a Bylaw.

- 17.5. **Bill 2026.26.** A Bylaw to Amend Bylaw 2021.46., As Amended, Being a Bylaw to Require and Regulate the Cutting of Grass and Weeds on Private Land, and Repeal Bylaw 2023.44.

Recommendation: THAT Bill 2026.26., being a Bylaw to Amend Bylaw 2021.46., As Amended, Being a Bylaw to Require and Regulate the Cutting of Grass and Weeds on Private Land, and Repeal Bylaw 2023.44., be read a first, second, and third time, and finally passed as a Bylaw.

- 17.6. **Bill 2026.27.** A Bylaw to Amend Bylaw 2025.56., Being a Bylaw for Licensing and Regulating the Seizure and Impounding of Dogs in Ramara Township

Recommendation: THAT Bill 2026.27., being a Bylaw to Amend Bylaw 2025.56., Being a Bylaw for Licensing and Regulating the Seizure and Impounding of Dogs in Ramara Township, be read a first, second, and third time, and finally passed as a Bylaw.

- 17.7. **Bill 2026.28.** A Bylaw to Amend Bylaw 2020.11., As Amended, Being a Bylaw to Licence, Regulate, and Govern Short-Term Rental Accommodation Uses and to Repeal Bylaw 2023.11.

Recommendation: THAT Bill 2026.28., being a Bylaw to Amend Bylaw 2020.11., As Amended, Being a Bylaw to Licence, Regulate, and Govern Short-Term Rental Accommodation Uses and to Repeal Bylaw 2023.11., be read a first, second, and third time, and finally passed as a Bylaw.

- 17.8. **Bill 2026.29.** A Bylaw to Amend Bylaw 2022.38., Being a Bylaw to Establish and Maintain Licensed Businesses in the Township of Ramara

Recommendation: THAT Bill 2026.29., being a Bylaw to Amend Bylaw 2022.38., Being a Bylaw to Establish and Maintain Licensed Businesses in the Township of Ramara, be read a first, second, and third time, and finally passed as a Bylaw.

- 17.9. **Bill 2026.30.** A Bylaw to Repeal and Replace Bylaw 2003.52., Being a Bylaw to Regulate the Parking of Vehicles Within the Township of Ramara

Recommendation: THAT Bill 2026.30., being a Bylaw to Repeal and Replace Bylaw 2003.52., Being a Bylaw to Regulate the Parking of Vehicles Within the Township of Ramara, be read a first, second, and third time, and finally passed as a Bylaw.

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- 17.10. **Bill 2026.31.** A Bylaw to Amend Bylaw 2020.66., Being a Bylaw to Create the Township of Ramara Appeal Tribunal and to Establish Its Rules of Procedure

Recommendation: THAT Bill 2026.31., being a Bylaw to Amend Bylaw 2020.66., Being a Bylaw to Create the Township of Ramara Appeal Tribunal and to Establish Its Rules of Procedure, be read a first, second, and third time, and finally passed as a Bylaw.

- 17.11. **Bill 2026.32.** A Bylaw to Amend Fees and Charges Bylaw 2025.74. to Include Fees and Charges Respecting Administrative Fees for the Provision of the Administrative Monetary Penalty System (AMPS)

Recommendation: THAT Bill 2026.32., being a Bylaw to Amend Fees and Charges Bylaw 2025.74. to Include Fees and Charges Respecting Administrative Fees for the Provision of the Administrative Monetary Penalty System (AMPS), be read a first, second, and third time, and finally passed as a Bylaw.

18. CONFIRMATION BYLAW

Resolution Number CR.135.2026

Moved by Dana Tuju

Seconded by Joe Gough

THAT Bylaw 2026.43., being a bylaw to confirm the proceedings of the Council meeting held on the 11th day of May, 2026, be considered read a first, second, and third time, and finally passed.

CARRIED.

19. ADJOURNMENT

Resolution Number CR.136.2026

Moved by Keith Bell

Seconded by Jennifer Fisher

THAT the Council meeting of the Township of Ramara held on May 11, 2026, be adjourned at 12:22 p.m.

CARRIED.

Basil Clarke, Mayor

Rebecca Zanussi, Acting Clerk



Special Council re Debenture Bylaw - OILC and Clerk Appointment Minutes

Friday, May 22, 2026 - 11:00 AM

Virtual - Zoom

The Special Council Meeting re Debenture Bylaw - OILC and Clerk Appointment of the Township of Ramara was called to order on Friday, May 22, 2026, at 11:04 AM, with the following members present:

- PRESENT:** Mayor Basil Clarke
Deputy Mayor Keith Bell
Councillor Ward 1 David Snutch (arrived at 11:09 a.m.)
Councillor Ward 3 Dana Tuju
Councillor Ward 4 Joe Gough
- ABSENT:** Councillor Ward 2 Jennifer Fisher
Councillor Ward 5 Sherri Bell
- ALSO PRESENT:** Acting Clerk/Executive Assistant to the CAO/Strategic Initiatives
Coordinator Rebecca Zanussi
Acting Treasurer Carlie Fisher
Assistant Clerk Nate Harrington
Chief Administrative Officer Gayle Jackson
Director of Corporate Services/Legal Ryan Matson

1. OPENING OF THE MEETING
 - 1.1. The meeting was called to order at 11:04 a.m. with Deputy Mayor Bell as the Presiding Officer. The Acting Clerk took roll call.
2. ADOPTION OF AGENDA
 - 2.1. Special Council Meeting re Debenture Bylaw - OILC and Clerk Appointment Agenda Dated May 22, 2026

Resolution Number SCR.17.2026

Moved by Basil Clarke

Seconded by Joe Gough

THAT the Special Council Meeting regarding Debenture Bylaw - OILC and Clerk Appointment agenda dated May 22, 2026, be adopted as presented.

CARRIED.

3. PURPOSE OF MEETING
The purpose of the meeting was for Council to discuss a Debenture Bylaw with Ontario Infrastructure and Lands Corporation (OILC) for the Ramara Sewer Servicing capital works and to discuss a Clerk Appointment Bylaw for the Township of Ramara.

4. DISCLOSURE OF INTEREST

- No disclosures of interest were given at the May 22, 2026, Special Council Meeting re Debenture Bylaw - OILC and Clerk Appointment.

5. BILLS AND BYLAWS

- 5.1. **Bill 2026.33.** A Bylaw of the Corporation of the Township of Ramara to Authorize Long-Term Borrowing Pursuant to the Issue of Debentures to Ontario Infrastructure and Lands Corporation ("OILC") in the Principal Amount of \$564,213.54 Towards the Cost of the Capital Work(s)

Resolution Number SCR.18.2026

Moved by Joe Gough

Seconded by Dana Tuju

THAT Bill 2026.33., being a Bylaw of the Corporation of the Township of Ramara to Authorize Long-Term Borrowing Pursuant to the Issue of Debentures to Ontario Infrastructure and Lands Corporation ("OILC") in the Principal Amount of \$564,213.54 Towards the Cost of the Capital Work(s), be read a first, second, and third time, and finally passed.

CARRIED.

- 5.2. **Bill 2026.34.** A Bylaw to Appoint a Clerk and Repeal and Replace Bylaw 2015.16, As Amended by Bylaw 2026.15

Resolution Number SCR.19.2026

Moved by Joe Gough

Seconded by Dana Tuju

THAT Bill 2026.34., being a Bylaw to Appoint a Clerk and Repeal and Replace Bylaw 2015.16, As Amended by Bylaw 2026.15, be read a first, second, and third time, and finally passed.

CARRIED.

Councillor Snutch joined the meeting at 11:09 a.m.

6. CONFIRMATION BYLAW

Resolution Number SCR.20.2026

Moved by Basil Clarke

Seconded by Dana Tuju

THAT Bylaw 2026.46, being a bylaw to confirm the proceedings of the Special Council Meeting regarding Debenture Bylaw - OILC and Clerk Appointment held on May 22, 2026, be considered read a first, second, and third time and finally passed.

CARRIED.

7. ADJOURNMENT

Resolution Number SCR.21.2026

Moved by Joe Gough

Special Council Minutes

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Seconded by David Snutch

THAT the Special Council Meeting of the Township of Ramara regarding Debenture Bylaw - OILC and Clerk Appointment held on May 22, 2026, be adjourned at 11:10 a.m.

CARRIED.

Basil Clarke, Mayor

Rebecca Zanussi, Acting Clerk



Township of Ramara

Comparative Analysis

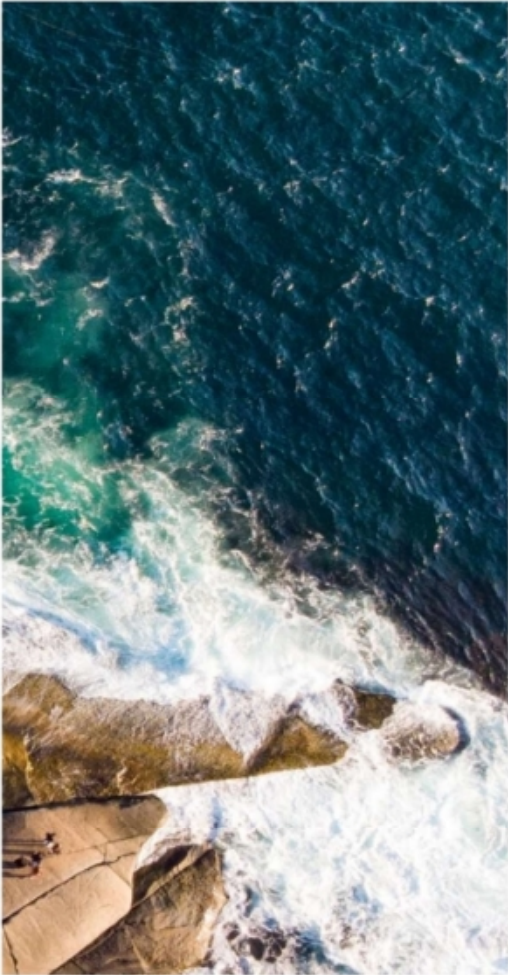
December 31, 2025

Council Presentation

June 8, 2026

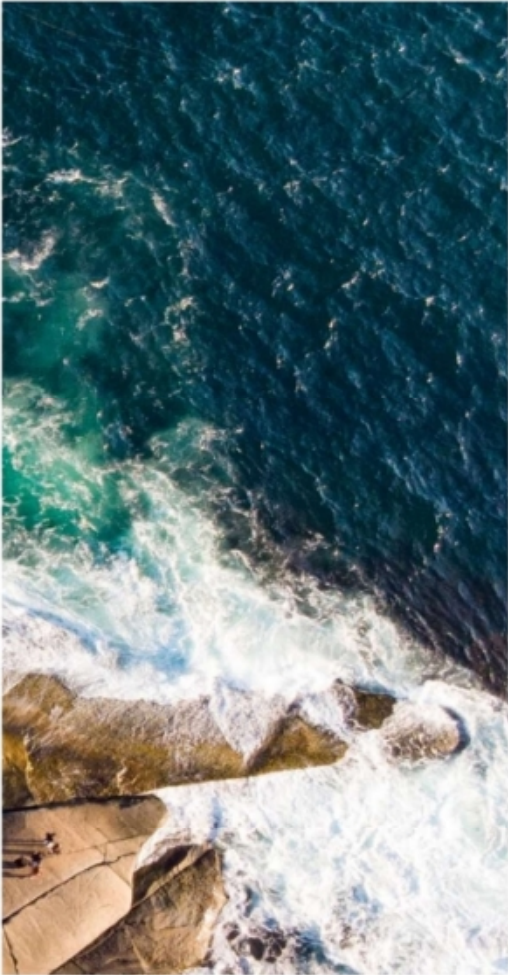
Now, for tomorrow





Independent Auditor's Report

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township of Ramara as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.



Audit Procedures

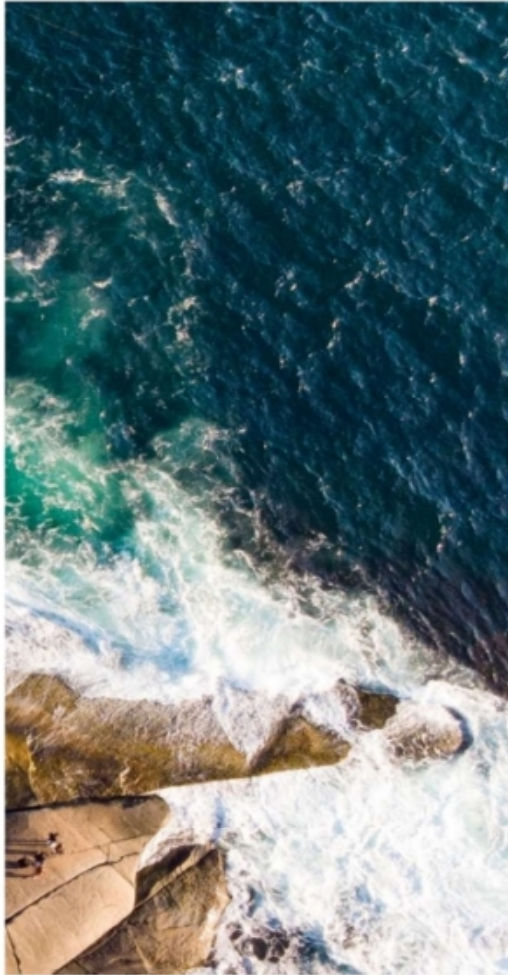
Review of minutes of council

Substantive Testing

- Sampling
- Management estimates
- Analytical review

Systems documentation and related control testing

- Revenues
- Payroll
- Journal entries
- Disbursements



Audit Overview - Matters of Communication

Audit is complete pending:

- Receipt of signed representation letter
- Receipt of legal letters
- Council approval of financial statements

No significant difficulties encountered during the course of our audit procedures:

- No disagreements or difficulties with management
- No changes to initial audit plan
- Excellent cooperation from management and staff

Uncorrected audit difference noted:

- Accrued interest on long term debt not recorded: \$50,161
- Understated amount on allowance for doubtful accounts: \$126,300
- These total to \$176,461 and the reversal of these same items from 2024 of \$177,441 leaves a net impact of \$(980) on the 2025 annual surplus

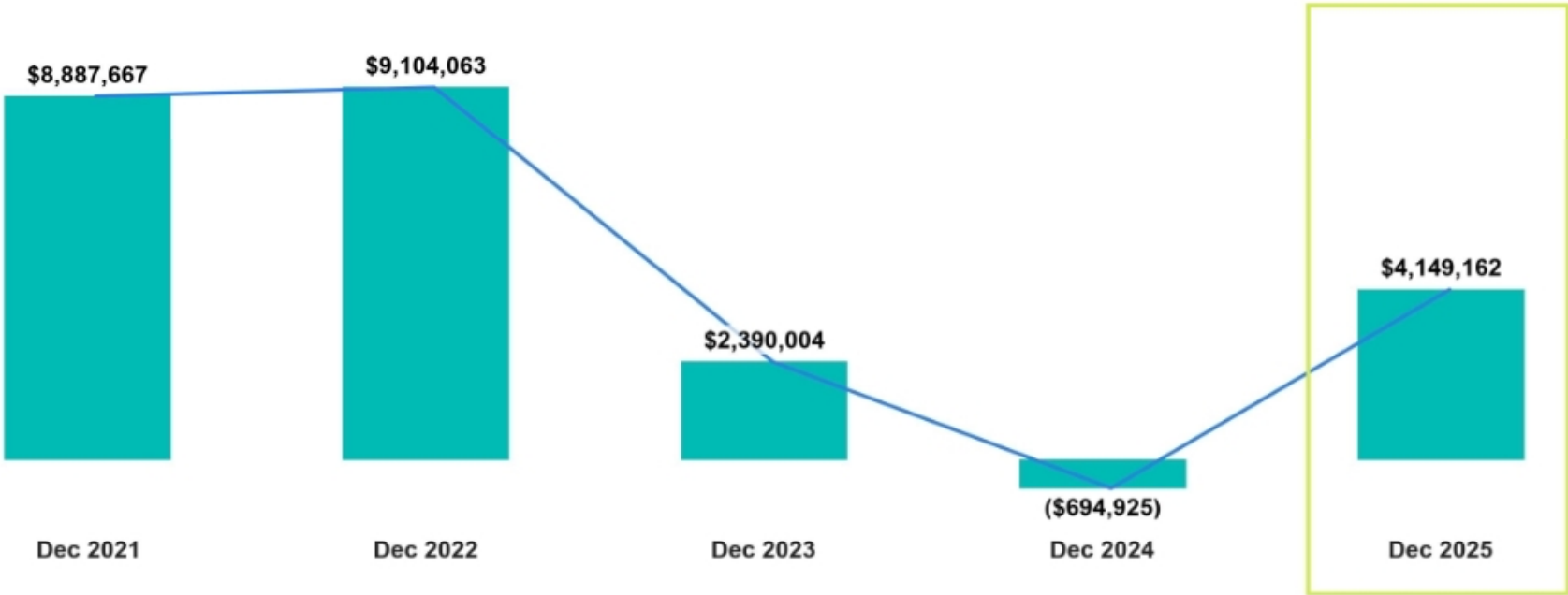
Financial Assets

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Cash	\$16,238,781	\$16,079,829	\$8,240,155	\$2,740,718	\$5,473,740	
Accounts receivable	\$2,338,539	\$3,066,012	\$1,893,266	\$2,101,241	\$3,422,452	
Taxes receivable	\$2,133,162	\$2,402,095	\$2,554,151	\$3,233,032	\$4,245,052	
Land held for sale	\$493,828	\$1,136,579	\$1,093,417	\$291,390	\$366,419	
Long-term receivables	\$1,639,497	\$1,553,807	\$1,454,985	\$1,364,519	\$1,271,261	
Investments	\$5,000,000	\$5,000,000	\$10,021,980	\$10,577,221	\$12,280,129	
Total	\$27,843,807	\$29,238,322	\$25,257,954	\$20,308,121	\$27,059,053	

Financial Liabilities

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Accounts payable and accrued liabilities	\$4,607,539	\$5,348,614	\$8,163,510	\$6,453,022	\$6,669,593	
Deferred revenue - obligatory reserve funds	\$4,507,564	\$5,017,615	\$5,566,664	\$5,654,193	\$5,312,775	
Deferred revenue - other	\$673,870	\$941,128	\$340,484	\$454,096	\$454,762	
Long term debt	\$9,167,167	\$8,826,902	\$8,471,373	\$8,099,831	\$10,061,490	
Asset retirement obligation	\$0	\$0	\$325,919	\$341,904	\$411,271	
Total	\$18,956,140	\$20,134,259	\$22,867,950	\$21,003,046	\$22,909,891	

Net Financial Assets - 5 Year Trend



Non-Financial Assets

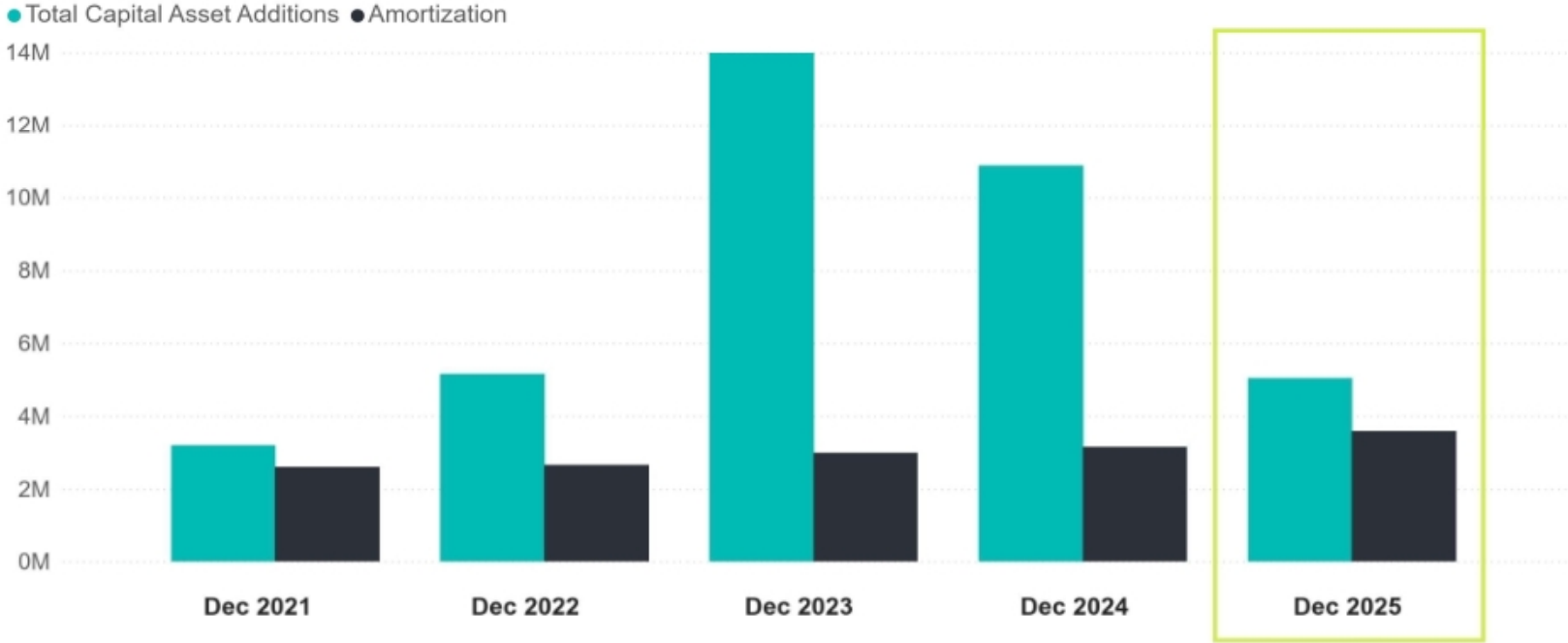
	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Tangible capital assets	\$55,773,422	\$58,216,013	\$69,300,159	\$76,871,370	\$78,176,431	
Prepaid expenses	\$314,152	\$359,748	\$476,813	\$474,507	\$560,672	
	\$56,087,574	\$58,575,761	\$69,776,972	\$77,345,877	\$78,737,103	



Tangible Capital Assets - Additions

Land and Land Improvements	\$18,002	0.4%
Buildings and Structures	\$242,298	4.8%
Furniture and Office Equipment	\$60,624	1.2%
Machinery and Equipment	\$1,086,147	21.6%
Vehicles	\$155,670	3.1%
Roads and bridges	\$2,139,097	42.5%
Water and sewer	\$1,276,611	25.4%
Parks and Waterways	\$53,262	1.1%
Total	\$5,031,711	100.0%

Tangible Capital Asset Additions vs Amortization



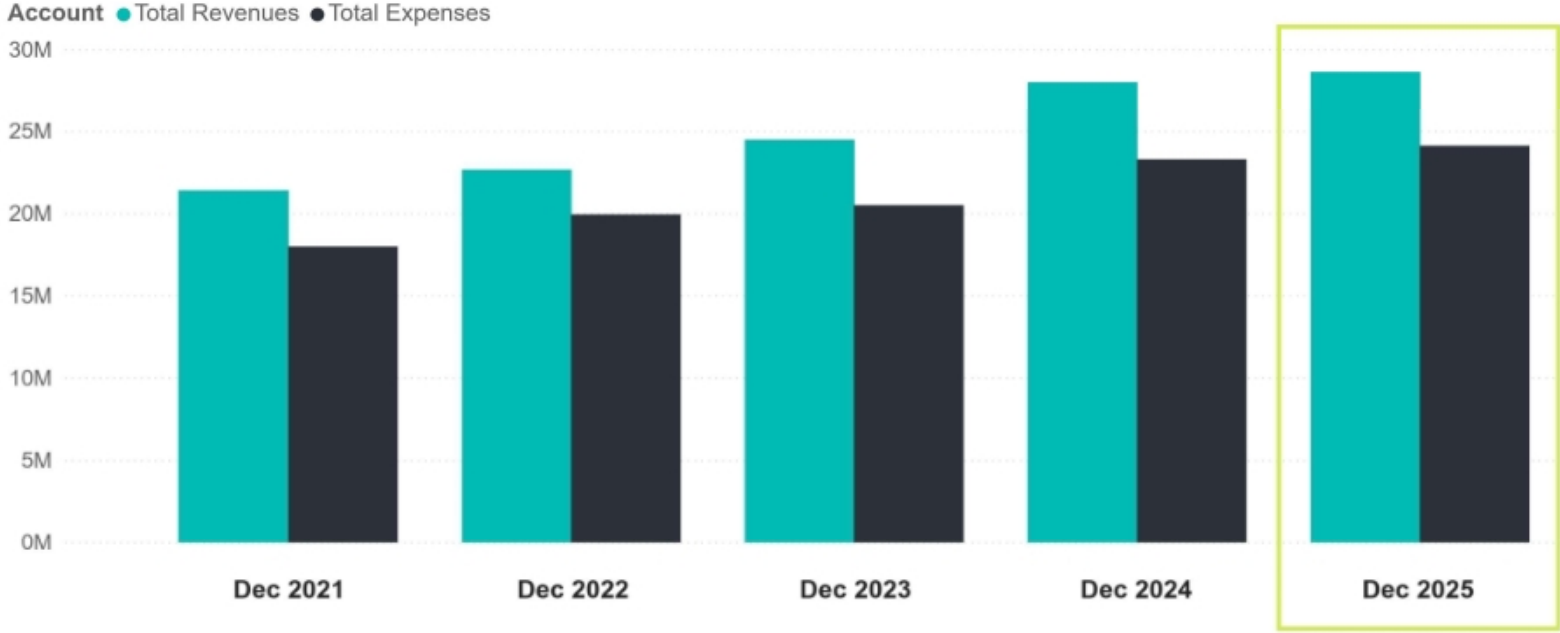
Accumulated Surplus

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Surplus						
Invested in capital assets	\$47,161,835	\$49,919,050	\$61,005,628	\$67,375,559	\$66,842,446	
Sewage works	(\$674,234)	(\$787,265)	(\$1,154,150)	(\$2,176,337)	(\$2,132,881)	
Equity in land held for sale	(\$229,397)	\$438,994	\$423,011	(\$350,208)	(\$244,643)	
	\$46,258,204	\$49,570,779	\$60,274,489	\$64,849,014	\$64,464,922	
Reserves and Reserve Funds						
Working capital	\$6,119,634	\$5,353,634	\$1,021,670	\$161,068	\$750,135	
Capital expenditures - Township	\$8,277,761	\$8,935,567	\$7,549,200	\$8,572,572	\$12,167,582	
Other	\$2,495,324	\$1,993,175	\$1,351,407	\$1,358,296	\$1,740,060	
Municipal projects	\$613,342	\$573,442	\$560,466	\$586,860	\$613,360	
Reserve Funds	\$1,210,976	\$1,223,227	\$886,954	\$755,611	\$1,079,767	
	\$18,717,037	\$18,079,045	\$11,369,697	\$11,434,407	\$16,350,904	
Total Accumulated Surplus	\$64,975,241	\$67,649,824	\$71,644,186	\$76,283,421	\$80,815,826	

Consolidated Statement of Operations

	Budget	Actual	Actual
	Dec 2025	Dec 2025	Dec 2024
PSAB Annual Surplus (Deficit)			
Total Revenues	\$27,735,300	\$28,619,839	\$28,000,620
Total Expenses	\$23,633,425	\$24,087,434	\$23,249,683
	\$4,101,875	\$4,532,405	\$4,750,937
Reconciliation			
Amortization of tangible capital assets	\$3,151,525	\$3,582,850	\$3,151,525
Purchase of tangible capital assets	(\$12,922,900)	(\$5,031,711)	(\$10,863,890)
Loss on disposal of tangible capital assets	\$0	\$94,161	\$94,931
Proceeds on sale of tangible capital assets	\$0	\$49,639	\$61,700
Revaluation of asset retirement obligation	\$0	\$50,813	\$0
Adjustment on adoption of revenue recognition standard	\$0	\$0	(\$111,702)
Accretion expense	\$0	\$18,554	\$508
Change in land held for sale	\$0	(\$75,029)	\$802,027
Transfer to reserves and reserve funds	(\$1,081,400)	(\$6,405,561)	(\$6,144,317)
Transfer from reserves and reserve funds	\$1,396,600	\$1,489,064	\$6,079,606
Long term debt issued	\$0	\$2,500,000	\$0
Principal repayments of long term debt	(\$479,900)	(\$538,341)	(\$371,542)
Change in sewage works (surplus)/deficit	\$0	(\$43,455)	\$1,022,188
Change in unfunded capital	\$5,834,200	(\$223,389)	\$1,528,029
	(\$4,101,875)	(\$4,532,405)	(\$4,750,937)
Operating Surplus/(Deficit)	\$0	\$0	\$0

Total Revenues and Expenses



Financial Activities - Revenues

	Budget Dec 2025	Actual Dec 2025		Actual Dec 2024	
Property taxation	\$17,718,400	\$17,855,119	62.4%	\$16,832,010	60.1%
User charges	\$5,190,200	\$5,333,934	18.6%	\$4,714,900	16.8%
Federal and Provincial grants	\$1,659,400	\$3,155,285	11.0%	\$1,674,561	6.0%
Other municipalities	\$90,600	\$99,142	0.3%	\$90,376	0.3%
Investment income and P&I on taxes	\$947,200	\$597,365	2.1%	\$2,122,562	7.6%
Sale of land and other sales	\$3,000	\$2,156	0.0%	\$1,451,398	5.2%
Capital contributions	\$2,000	\$1,947	0.0%	\$3,895	0.0%
Canada Community-Building Fund	\$1,800,000	\$898,743	3.1%	\$740,000	2.6%
Donations and other	\$324,500	\$676,148	2.4%	\$370,918	1.3%
Total Revenues	\$27,735,300	\$28,619,839	100.0%	\$28,000,620	100.0%

Financial Activities - Expenses

	Budget	Actual		Actual	
	Dec 2025	Dec 2025		Dec 2024	
General government	\$3,732,900	\$3,427,964	14.2%	\$3,169,464	13.6%
Protection services	\$5,592,533	\$7,027,467	29.2%	\$4,996,182	21.5%
Transportation services	\$6,537,219	\$6,269,133	26.0%	\$6,302,291	27.1%
Environmental services	\$5,225,866	\$4,823,954	20.0%	\$5,521,217	23.7%
Health services	\$157,251	\$140,215	0.6%	\$137,277	0.6%
Recreation and cultural services	\$1,839,056	\$1,948,047	8.1%	\$1,770,883	7.6%
Planning and development	\$548,600	\$450,654	1.9%	\$1,352,369	5.8%
Total Expenses	\$23,633,425	\$24,087,434	100.0%	\$23,249,683	100.0%

Expenses - Segmented Information

	Budget	Actual		Actual	
	Dec 2025	Dec 2025		Dec 2024	
Salaries and benefits	\$7,951,700	\$7,580,143	31.5%	\$6,950,823	29.9%
Interest charges	\$429,900	\$374,967	1.6%	\$342,297	1.5%
Materials	\$3,177,400	\$2,984,702	12.4%	\$2,846,923	12.2%
Contracted services	\$8,680,400	\$9,217,384	38.3%	\$8,816,403	37.9%
Rents and financial	\$26,300	\$54,991	0.2%	\$12,264	0.1%
External transfers	\$239,700	\$198,236	0.8%	\$193,289	0.8%
Amortization	\$3,151,525	\$3,582,850	14.9%	\$3,151,525	13.6%
Loss on disposal of TCA	(\$23,500)	\$94,161	0.4%	\$94,931	0.4%
Cost of sale of land	\$0	\$0	0.0%	\$841,228	3.6%
Total Expenses	\$23,633,425	\$24,087,434	100.0%	\$23,249,683	100.0%

Now, for tomorrow





Staff Report #TR-02-26

Meeting: Regular Council - 08 Jun 2026
Staff Contact: Carlie Fisher, Acting Treasurer
Subject: 2025 Consolidated Financial Statements and Audit Report

Suggested Motion

THAT Report TR-02-26 regarding 2025 Consolidated Financial Statements and Audit Report be received as information.

Background & Discussion

The purpose of this report is to present the 2025 Audited Financial Statements for the fiscal year ended December 31, 2025, and to present the Auditor's Report to Council.

The *Municipal Act, 2001* requires municipalities to prepare and publish annual financial statements. The spirit of the Act is to provide Council and the general public with a financial overview along with the auditor's independent opinion.

The 2025 Consolidated Financial Statements for the fiscal year ended December 31, 2025, were prepared by staff, and audited by external auditors, Baker Tilly KDN LLP. The preparation and content of the Township's financial statements are the responsibility of management and are prepared as per the Public Sector Accounting Standards (PSAS). The role of Baker Tilly KDN LLP is to express an independent opinion as it pertains to the fair presentation of the financial statements. The complete report and letter addressed to Council summarizing the audit findings is attached. A representative from Baker Tilly KDN LLP will be present to discuss and answer questions related to the the 2025 Consolidated Financial Statements.

Financial Statement Presentation and Budget Reporting Differences:

The Township's financial statements are prepared on a different basis than budget. They must comply with Provincial statutory reporting. They use PSAS accrual basis of accounting and require specific accounting treatments. The Township's budget is prepared with the intention of setting the property tax levy and user rate budgets. The table below illustrates the main differences between these approaches.

Statements	Budget Reporting	Audited Financial Statements
Focus	To establish tax levy increase and user rates	To comply with statutory reporting
Governance	<i>Municipal Act</i>	PSAS, audited in accordance with GAAS, as set out in the <i>Municipal Act</i>

2025 Consolidated Financial Statements and Audit Report

Basis of Accounting	Modified accrual/cash-based with reserve accounting	Full accrual accounting (PSAS)
Major Difference	<ul style="list-style-type: none"> • Income statement focus • Capital additions are expensed in full in the year of acquisition • Reserve contributions • Excludes unfunded liabilities 	<ul style="list-style-type: none"> • Full disclosure • Capital assets are capitalized and amortized over their useful lives • Elimination of reserve related transfers • Includes all liabilities, e.g. post retirement • Enhanced disclosure requirements (Asset Retirement Obligations, Financial instruments, etc.) • Development charges and other restricted revenues are reported as deferred revenue until relevant expenses occur

The 2025 Consolidated Financial Statements present the financial position of the Township of Ramara as of December 31, 2025, along with the results of its operations and cash flows. The Township demonstrates a positive financial position with an increase in net financial assets and accumulated surplus. While net financial assets have improved, the Township’s cash flow demonstrates the need to increase sources of revenues to meet current liabilities and obligations, and to generate funds to support long-term financial sustainability.

Alternatives

There are no suggested alternative motions for this report.

Financial Information

The 2025 Consolidated Financial Statements present the financial position of the Township of Ramara as of December 31, 2025, along with the results of its operations and cash flows. There are no financial implications resulting from the presentation of the 2025 Consolidated Financial Statements or the proposed recommendation.

Strategic Priority Areas:

Do the recommendations of this report advance the Strategic Priority Areas of the Township?

- Yes
 No
 N/A

Which Priority Area(s) does this report support?

2025 Consolidated Financial Statements and Audit Report

- Service Excellence
- Sustainable Infrastructure
- Community Connection
- Strategic Growth

Policy Implications:

The recommended motion is in accordance with the requirements of the *Municipal Act, 2001*, and PSAS.

Recommended Action:

THAT Report TR-02-26 regarding 2025 Consolidated Financial Statements and Audit Report be received as information.

Attachments:

[Schedule "A" - Township of Ramara Draft 2025 Consolidated Financial Statements](#)

[Schedule "B" - 260108 Baker Tilly Presentation re Township of Ramara Draft 2025 Consolidated Financial Statements](#)

[Schedule "C" - 260108 Baker Tilly Correspondence re Audit of the Consolidated Financial Statements of the Township of Ramara](#)

Reviewed By

Approved By:	Department:	Status:
<i>Carlie Fisher, Acting Treasurer</i>	Financial Services	Approved - 01 Jun 2026
<i>Rebecca Zanussi, Clerk</i>	Legislative Services	Approved - 01 Jun 2026
<i>Gayle Jackson, Chief Administrative Officer</i>	Chief Administrative Office	Approved - 01 Jun 2026

CORPORATION OF THE TOWNSHIP OF RAMARA
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2025

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2025

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Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

For The Year Ended December 31, 2025

MANAGEMENT REPORT

The accompanying consolidated financial statements of the Corporation of the Township of Ramara are the responsibility of management and have been approved by Council.

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Township maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Township's assets are appropriately accounted for and adequately safeguarded.

The Township's Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving financial statements.

Council reviews and approves the Township's financial statements for issuance to the members of Council, inhabitants and ratepayers of the Corporation of the Township of Ramara. Council meets periodically with management, as well as the external auditor, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the financial statements and the independent auditor's report.

The consolidated financial statements have been audited by Baker Tilly KDN LLP in accordance with Canadian generally accepted auditing standards on behalf of the Township. Baker Tilly KDN LLP has full and free access to Council.

Draft June 1, 2026

June 8, 2026

Mayor

Treasurer

INDEPENDENT AUDITOR'S REPORT**To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Ramara***Opinion*

We have audited the consolidated financial statements of the Corporation of the Township of Ramara and its local boards (the Township), which comprise the consolidated statement of financial position as at December 31, 2025, the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, change in net financial assets/(net debt) and cash flows 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 Township as at December 31, 2025, and the results of its consolidated operations 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 Township 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 Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

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

Draft June 1, 2026

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 Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Township 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
June 8, 2026

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
At December 31, 2025

	2025	2024
	\$	\$
FINANCIAL ASSETS		
Cash	5,473,740	2,740,718
Accounts receivable	3,422,452	2,101,241
Taxes receivable	4,245,052	3,233,032
Land held for sale	366,419	291,390
Long-term receivables (note 2)	1,271,261	1,364,519
Investments (note 3)	12,280,129	10,577,221
TOTAL FINANCIAL ASSETS	27,059,053	20,308,121
LIABILITIES		
Accounts payable and accrued liabilities	6,669,593	6,453,022
Deferred revenue - obligatory reserve funds (note 4)	5,312,775	5,654,193
Deferred revenue - other (note 5)	454,762	454,096
Long term debt (note 7)	10,061,490	8,099,831
Asset retirement obligation (note 10)	411,271	341,904
TOTAL LIABILITIES	22,909,891	21,003,046
NET FINANCIAL ASSETS/(NET DEBT)	4,149,162	(694,925)
NON-FINANCIAL ASSETS		
Tangible capital assets (note 8)	78,176,431	76,871,370
Prepaid expenses	560,672	474,507
TOTAL NON-FINANCIAL ASSETS	78,737,103	77,345,877
	82,886,265	76,650,952
Comprised of:		
Accumulated surplus (note 9)	80,815,826	76,283,421
Accumulated remeasurement gains	2,070,439	367,531
	82,886,265	76,650,952

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended December 31, 2025

	Budget 2025 \$ (note 16)	Actual 2025 \$	Actual 2024 \$
REVENUES			
Property taxation	17,718,400	17,855,119	16,832,010
User charges	5,190,200	5,333,934	4,714,900
Government of Canada	5,000	30,658	37,888
Province of Ontario	1,654,400	3,124,627	1,636,673
Other municipalities	90,600	99,142	90,376
Penalties and interest on taxes	385,000	510,687	418,717
Investment income	562,200	86,678	1,703,845
Sale of land and other sales	3,000	2,156	1,451,398
Capital contributions	2,000	1,947	3,895
Canada Community-Building Fund earned (note 4)	1,800,000	898,743	740,000
Donations and other	324,500	676,148	370,918
TOTAL REVENUES	27,735,300	28,619,839	28,000,620
EXPENSES			
General government	3,732,900	3,427,964	3,169,464
Protection services	5,592,533	7,027,467	4,996,182
Transportation services	6,537,219	6,269,133	6,302,291
Environmental services	5,225,866	4,823,954	5,521,217
Health services	157,251	140,215	137,277
Recreation and cultural services	1,839,056	1,948,047	1,770,883
Planning and development	548,600	450,654	1,352,369
TOTAL EXPENSES	23,633,425	24,087,434	23,249,683
ANNUAL SURPLUS	4,101,875	4,532,405	4,750,937
ACCUMULATED SURPLUS - beginning of year		76,283,421	71,644,186
ADJUSTMENT ON ADOPTION OF THE REVENUE RECOGNITION STANDARD		-	(111,702)
ACCUMULATED SURPLUS - beginning of year, as restated		76,283,421	71,532,484
ACCUMULATED SURPLUS - end of year		80,815,826	76,283,421

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended December 31, 2025

	2025	2024
	\$	\$
ACCUMULATED REMEASUREMENT GAINS - beginning of year	367,531	522,790
Unrealized gains attributed to:		
Principal protected notes	1,702,908	1,270,741
Realized gains, reclassified to the statement of operations:		
Principal protected notes sold or matured	-	(1,426,000)
Net change in remeasurement gains (losses) for the year	1,702,908	(155,259)
ACCUMULATED REMEASUREMENT GAINS - end of year	2,070,439	367,531

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS/(NET DEBT)
For the Year Ended December 31, 2025

	Budget 2025 \$ (note 16)	Actual 2025 \$	Actual 2024 \$
ANNUAL SURPLUS	4,101,875	4,532,405	4,750,937
Amortization of tangible capital assets	3,151,525	3,582,850	3,151,525
Purchase of tangible capital assets	(12,922,900)	(5,031,711)	(10,863,890)
Loss on disposal of tangible capital assets	-	94,161	94,931
Proceeds on sale of tangible capital assets	-	49,639	61,700
Change in asset retirement obligation estimate	-	-	(15,477)
Change in prepaid expenses	-	(86,165)	2,306
CHANGE IN NET FINANCIAL ASSETS/(NET DEBT)	(5,669,500)	3,141,179	(2,817,968)
NET FINANCIAL ASSETS/(NET DEBT) - beginning of year	(694,925)	(694,925)	2,390,004
ADJUSTMENT ON ADOPTION OF THE REVENUE RECOGNITION STANDARD	-	-	(111,702)
NET FINANCIAL ASSETS/(NET DEBT) - beginning of year, as restated	(694,925)	(694,925)	2,278,302
INCREASE/(DECREASE) IN ACCUMULATED REMEASUREMENT GAINS	-	1,702,908	(155,259)
NET FINANCIAL ASSETS/(NET DEBT) - end of year	(6,364,425)	4,149,162	(694,925)

The accompanying notes are an integral part of these financial statements

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025

	2025	2024
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus	4,532,405	4,750,937
Items not involving cash		
Amortization of tangible capital assets	3,582,850	3,151,525
Loss on disposal of tangible capital assets	94,161	94,931
Accretion expense	18,554	508
Revaluation of asset retirement obligation	50,813	-
Change in non-cash assets and liabilities		
Accounts receivable	(1,321,211)	(207,975)
Taxes receivable	(1,012,020)	(678,881)
Land held for sale	(75,029)	802,027
Long-term receivables	93,258	90,466
Prepaid expenses	(86,165)	2,306
Accounts payable and accrued liabilities	216,571	(1,710,488)
Deferred revenue - obligatory reserve funds	(341,418)	87,529
Deferred revenue - other	666	1,910
Net change in cash from operating activities	5,753,435	6,384,795
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(5,031,711)	(10,863,890)
Proceeds on disposal of tangible capital assets	49,639	61,700
Net change in cash from capital activities	(4,982,072)	(10,802,190)
INVESTING ACTIVITIES		
Purchase of investments	-	(710,500)
FINANCING ACTIVITIES		
Long term debt issued	2,500,000	-
Debt principal repayments	(538,341)	(371,542)
Net change in cash from financing activities	1,961,659	(371,542)
NET CHANGE IN CASH	2,733,022	(5,499,437)
CASH - beginning of year	2,740,718	8,240,155
CASH - end of year	5,473,740	2,740,718

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

The Township of Ramara is a lower tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

1. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are as follows:

(a) Reporting Entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenses and accumulated surplus of the reporting entity.

The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned and controlled by the Township. These consolidated financial statements include:

- Ramara Township Public Library Board
- Lagoon City Parks & Waterways

All interfund assets and liabilities and revenues and expenses are eliminated.

(b) Trust Funds

Trust funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported on separately on the Trust Funds Statement of Continuity and Statement of Financial Position.

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Land improvements	10-40 years
Buildings and structures	20-60 years
Furniture and office equipment	4-10 years
Machinery and equipment	5-30 years
Vehicles	8-20 years
Roads and bridges	20-50 years
Water and sewer	10-90 years
Parks and waterways	10-50 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Recognition of Revenues and Expenses

Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

Property taxation

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC) and in accordance with the provisions of the Municipal Act, 2001. The Township's Council establishes the tax rates annually, incorporating amounts to be raised for local services, and amounts the Township is required to collect on behalf of the County and School Boards. From time to time property assessments are adjusted by MPAC through the reconsideration process or by the Assessment Review Board through the appeal process. Additional assessments, referred to as supplementary and omitted assessment can also be issued by MPAC in accordance with the Assessment Act. These adjustments and additional assessments are reported in the financial statements when amounts can be reasonably determined.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

Government funding

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

Other revenue

User charges are recognized as revenue in the year the goods and services are provided.

Investment income is recorded in the year in which it is earned.

Canada Community-Building Fund is recognized in the period in which the related expenditures are recorded.

Sale of land and other sales are recognized as revenue when the transactions are legally completed.

Capital contributions are earned as amounts are billed to residents.

(e) Non-financial Assets

Tangible capital and other non-financial assets are accounted for as assets by the Township because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Township unless they are sold.

(f) Reserves and Reserve Funds

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

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CORPORATION OF THE TOWNSHIP OF RAMARA

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(g) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Accounts receivable	Amortized Cost
Taxes receivable	Amortized Cost
Long-term receivables	Amortized Cost
Investments	Fair Value
Accounts payable and accrued liabilities	Amortized Cost
Long term debt	Amortized Cost

Fair value category: The Township manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(h) Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

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

A liability for the removal of asbestos in several of the buildings owned by the Township has been recognized based on estimated future expenses for remediation or disposal.

The liability is discounted using a present value calculation, and adjusted yearly for accretion expense and any amounts paid. The recognition of the liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the accounting policies outlined in (c).

(i) Use of Estimates

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Township's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements or changes in such estimates in future periods could be significant. The Township's significant estimates include:

- The amount recorded for asset retirement obligation is based on estimates of the assets with potential contaminants and management's estimate of the costs to retire those assets - See Note 1(h) and related costs added to tangible capital assets - See Note 1(c)
- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(c)
- Allowance for doubtful accounts receivable is based in management's estimate of future collectibility

2. LONG-TERM RECEIVABLES

Long-term receivables consist of the following:

	2025	2024
	\$	\$
Brechin sewer assessment	1,231,366	1,316,021
Bayview Drive watermain extension	39,895	48,498
	1,271,261	1,364,519

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

3. INVESTMENTS

Investments consist of the following:

	Level (note 1(g))	2025 \$	2024 \$
Principal protected notes	1	12,280,129	10,577,221

The CIBC principal protected notes have maturity dates between August 26, 2027 and July 3, 2031.

There were no transfers in or out of level 2 and level 3 during the year.

4. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds of the Township are summarized below:

	2025 \$	2024 \$
Development charges	3,941,464	3,788,926
Parkland	219,679	206,606
Canada Community-Building Fund	1,151,632	1,658,661
	5,312,775	5,654,193

The continuity of deferred revenue - obligatory reserve funds is as follows:

	2025 \$	2024 \$
Balance - beginning of year	5,654,193	5,566,664
Add amounts received:		
Development charges	213,072	227,010
Parkland	7,000	15,000
Canada Community-Building Fund	339,848	330,942
Interest	169,333	254,577
	729,253	827,529
Less transfer to operations:		
Canada Community-Building Fund earned	898,743	740,000
Development charges refunded	171,928	-
	1,070,671	740,000
Balance - end of year	5,312,775	5,654,193

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

5. DEFERRED REVENUE - OTHER

Included in deferred revenue - other are the following amounts:

	2025	2024
	\$	\$
Deposits on land sales	105,300	105,300
Provincial - OCIF	2,571	-
Provincial - OCLIF	27,717	27,717
Federal - Accessibility	45,130	72,476
Building permits	220,221	194,057
Other	53,823	54,546
	454,762	454,096

The continuity of deferred revenue - other is as follows:

	2025	2024
	\$	\$
Balance - beginning of year	454,096	340,484
Adjustment to opening balance	-	111,702
Add amounts received:		
Provincial - OCIF	377,989	401,849
Building permits	438,164	434,126
Interest	2,751	8,495
Other	12,940	48,578
	831,844	893,048
Less transfer to operations:		
Provincial - OCIF	377,989	452,564
Land sale deposits earned	-	78,850
Building permits	412,000	351,771
Federal - Accessibility	27,346	-
Other	13,843	7,953
	831,178	891,138
Balance - end of year	454,762	454,096

6. CREDIT FACILITY AGREEMENT

The Township has a revolving credit facility agreement with its main financial institution. The amount available at any time is limited to \$3,500,000 via an operating loan. Any balance borrowed will accrue interest at the bank's prime lending rate. Council authorized the temporary borrowing limit by By-law 2025.02. At December 31, 2025 there was no balance outstanding (2024 - \$Nil).

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

7. LONG TERM DEBT

- (a) The balance of long term debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2025	2024
	\$	\$
Debenture issued to the Ontario Infrastructure Projects Corporation repayable in semi-annual blended instalments of \$81,659, interest at 2.8% per annum, due August 3, 2038	1,769,390	1,880,820
Debenture issued to the Ontario Infrastructure Projects Corporation repayable in semi-annual blended instalments of \$106,600, interest at 3.99% per annum, due May 1, 2042	2,559,088	2,666,942
Debenture issued to the Ontario Infrastructure Projects Corporation repayable in semi-annual blended instalments of \$188,261, interest at 5.91% per annum, due December 1, 2038	3,383,012	3,552,069
Long term bank loan issued to CIBC repayable in semi-annual instalments of \$150,000 plus interest at prime less 0.25% per annum, due April 18, 2030	1,350,000	-
Long term bank loan issued to CIBC repayable in semi-annual blended instalments of \$112,518, interest at 4.368% per annum, due September 1, 2030	1,000,000	-
	10,061,490	8,099,831

- (b) The long term debt in (a) issued in the name of the Township have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.
- (c) Interest paid during the year on long term debt amounted to \$374,967 (2024 - \$342,297).
- (d) The long term debt reported in (a) of this note is repayable as follows:

	Principal	Interest	Total
	\$	\$	\$
2026	903,914	427,712	1,331,626
2027	916,238	402,788	1,319,026
2028	944,201	362,225	1,306,426
2029	973,512	320,315	1,293,827
2030	836,384	276,989	1,113,373
2031 to 2035	2,788,921	976,282	3,765,203
2036 and subsequent years	2,698,320	307,001	3,005,321
	10,061,490	3,073,312	13,134,802

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

7. LONG TERM DEBT, continued

(e) The Township acts as a collection agency for the Province of Ontario for tile drainage loans for individual ratepayers. The value of these loans outstanding at December 31, 2025 is \$239,377 (2024 - \$266,844). These loans and the related repayments are not reported on the Consolidated Statements of Financial Position, Operations and Accumulated Surplus Change in Net Financial Assets/(Net Debt) and Cash Flows.

8. TANGIBLE CAPITAL ASSETS

The net book value of the Township's tangible capital assets are:

	2025	2024
	\$	\$
General		
Land and land improvements	17,307,976	17,353,568
Buildings and structures	7,018,414	7,070,130
Furniture and office equipment	230,735	251,588
Machinery and equipment	8,212,541	8,249,369
Vehicles	3,918,683	4,242,557
Infrastructure		
Roads and bridges	25,415,434	24,960,156
Water and sewer	10,147,426	10,597,602
Parks and waterways	1,400,616	1,419,176
	73,651,825	74,144,146
Assets under construction	4,524,606	2,727,224
	78,176,431	76,871,370

For additional information, see the Consolidated Schedule of Tangible Capital Assets.

During the year there were no write-downs of assets (2024 - \$Nil), no interest capitalized (2024 - \$Nil) and no contributed assets (2024 - \$Nil).

Tangible capital assets allocated by segment are as follows:

	2025	2024
	\$	\$
General government	7,742,678	7,861,768
Protection services	5,089,010	5,397,695
Transportation services	36,398,849	36,040,119
Environmental services	19,879,240	18,581,941
Health services	91,855	98,406
Recreation and cultural services	8,974,799	8,891,441
	78,176,431	76,871,370

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

9. ACCUMULATED SURPLUS

(a) Accumulated surplus consists of the following:

	2025	2024
	\$	\$
Surplus/(Deficit)		
Sewage works	1,067,367	1,023,911
Brechin sewers	(3,200,248)	(3,200,248)
Surplus (deficit) in land held for sale	(244,643)	(350,208)
	<u>(2,377,524)</u>	<u>(2,526,545)</u>
Invested in Capital Assets		
Tangible capital assets - net book value	78,176,431	76,871,370
Long term debt related to tangible capital asset acquisition	(9,450,429)	(7,458,233)
Unfunded capital (b)	(1,472,285)	(1,695,674)
Unfunded asset retirement obligation	(411,271)	(341,904)
	<u>66,842,446</u>	<u>67,375,559</u>
Surplus	<u>64,464,922</u>	<u>64,849,014</u>
Reserves		
Working capital	750,135	161,068
Contingencies	691,302	364,634
Rate stabilization	812,858	812,858
Municipal projects	613,360	586,860
Mosquito control	35,790	39,566
Goose management	18,583	12,494
Capital expenditures - Township	12,167,586	8,572,573
Capital expenditures - Library	181,523	128,743
Total Reserves	<u>15,271,137</u>	<u>10,678,796</u>
Reserve Funds		
Equipment and housing	141,672	137,626
Library expansion	46,053	44,738
Lagoon City Parks and Waterway	892,042	573,247
Total Reserve Funds	<u>1,079,767</u>	<u>755,611</u>
	<u>80,815,826</u>	<u>76,283,421</u>

(b) \$1,283,235 of the unfunded capital costs will be billed as a local improvement charge. Residents will have the option of a lump sum payment or a 20 year loan. Long term debt will be taken out to match the amount of the 20 year loan receivable. The remainder of the unfunded capital will be funded through charges to operations.

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

10. ASSET RETIREMENT OBLIGATION

The Township's asset retirement obligation consists of the following:

(a) Asbestos obligation

The Township owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS 3280 – Asset Retirement Obligations, the Township recognized an obligation relating to the removal of the asbestos in these building originally estimated at January 1, 2023 and subsequently revalued as assumptions used in the estimate change. Estimated costs have been discounted to the present value using a discount rate of 4.82% per annum.

Changes to the asset retirement obligation in the year are as follows:

	Asbestos removal 2025 \$	Asbestos removal 2024 \$
Asset Retirement Obligation		
Opening balance	341,904	325,919
Revaluation of liability	50,812	15,477
Accretion expense	18,555	508
Closing balance	411,271	341,904

11. EXPENSES BY OBJECT

The expenses for the year reported on the Consolidated Statement of Operations and Accumulated Surplus by object are as follows:

	Budget 2025 \$ (note 16)	Actual 2025 \$	Actual 2024 \$
Salaries and benefits	7,951,700	7,580,143	6,950,823
Interest charges	429,900	374,967	342,297
Materials	3,177,400	2,984,702	2,846,923
Contracted services	8,680,400	9,217,384	8,816,403
Rents and financial	26,300	54,991	12,264
External transfers	239,700	198,236	193,289
Amortization	3,151,525	3,582,850	3,151,525
Loss (gain) on disposal of tangible capital assets	(23,500)	94,161	94,931
Cost of sale of land	-	-	841,228
	23,633,425	24,087,434	23,249,683

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CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

12. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Township assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

The Township is exposed to the following risks in respect of certain of the financial instruments held:

(a) Interest rate risk

Interest rate risk is the risk that the Township has interest rate exposure on its long term debt. This exposure is low as the long term debt has fixed interest rates and terms.

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss.

(c) Market risk

The Township is exposed to certain market risks including changes in the value of investments.

In the opinion of management, the Township is not exposed to any significant liquidity or currency risk.

13. PENSION AGREEMENTS

Certain employees of the Township are eligible members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan.

The Actuarial Opinion contained in the 2025 Annual Report disclosed total actuarial liabilities of \$151,365 million in respect of benefits accrued for service with actuarial assets of \$150,043 million indicating an actuarial deficit of \$1,322 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

The Township's total contributions to OMERS in 2025 were \$1,074,884 (2024 - \$938,746) of which \$537,442 (2024 - \$469,373) was contributed by employees.

14. CONTINGENT LIABILITIES

The Township, in the course of its operations, is often named in lawsuits the outcomes of which are indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

15. SEGMENTED INFORMATION

The Township of Ramara is a municipal government organization that provides a range of services to its residents. Township services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

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. For additional information see the Consolidated Schedule of Segment Disclosure.

General Government

General government consists of the activities of Council and general financial and administrative management of the Township and its programs and services.

Protection Services

Protection services include police, fire, conservation authority and protective inspection and control.

Transportation Services

The activities of the transportation function include construction and maintenance of the Township's roads and bridges, winter control and street lighting.

Water and Sewer

This function is responsible for providing water and sewer services to the Township.

Other Environmental Services

This function is responsible for solar operations.

Health Services

The health services function consists of the activities of the cemetery board.

Recreation and Cultural Services

The recreation and cultural services function provides indoor and outdoor recreational facilities and programs and includes the operations of Lagoon City Parks & Waterways and the Ramara Township Public Library.

Planning and Development

The planning and development services function manages commercial, industrial and residential development within the Township.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

16. BUDGET FIGURES

The budget, approved by the Township differs from the budget reflected on the Consolidated Statement of Operations and Accumulated Surplus as the approved budget has been adjusted to comply with PSA reporting requirements.

The following is a reconciliation of Council's approved budget to the PSA presented budget:

	2025
	\$
Council approved budgeted surplus	-
Tangible capital asset additions	12,922,900
Amortization of tangible capital assets	(3,151,525)
Principal repayment of long term debt	479,900
Transfers to/(from) reserves and reserve funds	(315,200)
Change in unfunded capital	(5,834,200)
Annual surplus reported on the Consolidated Statement of Operations	4,101,875

17. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF SIMCOE

During 2025, requisitions were made by the County of Simcoe and School Boards requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are as follows:

	School Boards \$	County \$
Amounts requisitioned and remitted	4,697,694	8,249,153

These amounts have not been included in the Consolidated Statement of Operations and Accumulated Surplus.

18. TRUST FUNDS

Trust funds administered by the Township amounting to \$19,845 (2024 - \$18,786) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus. As such balances are held in trust by the Township for the benefit of others, they are not presented as part of the Township's financial position or operations.

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CORPORATION OF THE TOWNSHIP OF RAMARA

**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2025**

	General					Infrastructure			Assets Under Construction	Totals
	Land and Land Improvements	Buildings and Structures	Furniture and Office Equipment	Machinery and Equipment	Vehicles	Roads and bridges	Water and Sewer	Parks and Waterways		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
COST										
Balance, beginning of year	18,315,560	12,970,797	1,142,470	18,817,370	7,638,811	48,057,744	22,204,597	1,832,607	2,727,224	133,707,180
Add: additions during the year	18,002	239,309	60,624	743,401	155,670	1,964,061	-	53,262	1,797,382	5,031,711
Less: disposals during the year	-	4,130	73,478	444,176	369,202	238,097	-	14,503	-	1,143,586
Balance, end of year	18,333,562	13,205,976	1,129,616	19,116,595	7,425,279	49,783,708	22,204,597	1,871,366	4,524,606	137,595,305
ACCUMULATED AMORTIZATION										
Balance, beginning of year	961,992	5,900,667	890,882	10,568,001	3,396,254	23,097,588	11,606,995	413,431	-	56,835,810
Add: additions during the year	63,594	289,876	67,027	713,395	445,242	1,487,338	450,176	66,202	-	3,582,850
Less: disposals during the year	-	2,981	59,028	377,342	334,900	216,652	-	8,883	-	999,786
Balance, end of year	1,025,586	6,187,562	898,881	10,904,054	3,506,596	24,368,274	12,057,171	470,750	-	59,418,874
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	17,307,976	7,018,414	230,735	8,212,541	3,918,683	25,415,434	10,147,426	1,400,616	4,524,606	78,176,431

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CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2025

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Health Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
Revenues									
Property taxation	1,836,919	4,304,900	9,046,700	-	6,600	144,600	2,170,800	344,600	17,855,119
User charges	555,772	660,326	87,824	3,640,891	21,705	1,161	139,673	226,582	5,333,934
Government transfers - operating	1,160,500	1,554,745	-	-	-	-	61,125	-	2,776,370
Government transfers - capital	-	-	62,515	316,400	-	-	-	-	378,915
Other municipalities	878	76,264	-	-	-	-	22,000	-	99,142
Penalties and interest on taxes	510,687	-	-	-	-	-	-	-	510,687
Investment income	17,765	71	-	40,478	-	-	28,364	-	86,678
Sale of land and other sales	-	-	2,156	-	-	-	-	-	2,156
Capital contributions	-	-	-	1,947	-	-	-	-	1,947
Canada Community-Building Fund earned	-	-	750,000	148,743	-	-	-	-	898,743
Donations and other	190,789	450,073	284	-	-	5,454	29,548	-	676,148
Total revenues	4,273,310	7,046,379	9,949,479	4,148,459	28,305	151,215	2,451,510	571,182	28,619,839
Expenses									
Salaries and benefits	2,207,450	2,098,271	1,928,903	115,912	-	-	953,654	275,953	7,580,143
Interest charges	105,346	-	-	269,621	-	-	-	-	374,967
Materials	369,485	521,623	1,314,849	455,118	410	16,708	290,829	15,680	2,984,702
Contracted services	370,462	3,883,568	1,132,213	3,113,200	-	11,956	546,964	159,021	9,217,384
Rents and financial	36,901	549	4,284	266	-	-	12,991	-	54,991
External transfers	11,575	81,661	-	-	-	105,000	-	-	198,236
Amortization	154,975	436,636	1,888,013	840,795	-	6,551	255,880	-	3,582,850
Loss (gain) on disposal of tangible capital assets	15,598	16,031	871	28,632	-	-	33,029	-	94,161
Internal transfers	156,172	(10,872)	-	-	-	-	(145,300)	-	-
Total expenses	3,427,964	7,027,467	6,269,133	4,823,544	410	140,215	1,948,047	450,654	24,087,434
Net surplus/(deficit)	845,346	18,912	3,680,346	(675,085)	27,895	11,000	503,463	120,528	4,532,405

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE For the Year Ended December 31, 2024

	General Government \$	Protection Services \$	Transportation Services \$	Water and Sewer \$	Other Environmental Services \$	Health Services \$	Recreation and Cultural Services \$	Planning and Development \$	Consolidated \$
Revenues									
Property taxation	1,426,910	4,046,800	8,808,700	-	-	124,800	2,107,900	316,900	16,832,010
User charges	542,084	531,551	94,423	3,169,647	30,227	113	137,152	209,703	4,714,900
Government transfers - operating	1,129,000	6,994	4,000	-	-	-	30,372	9,750	1,180,116
Government transfers - capital	-	-	465,195	-	-	-	29,250	-	494,445
Other municipalities	1,458	40,721	-	-	-	-	48,197	-	90,376
Penalties and interest on taxes	418,717	-	-	-	-	-	-	-	418,717
Investment income	1,609,122	112	-	42,551	-	-	52,060	-	1,703,845
Sale of land and other sales	-	-	2,314	-	-	-	-	1,449,084	1,451,398
Capital contributions	-	-	-	3,895	-	-	-	-	3,895
Canada Community-Building Fund earned	-	-	690,000	50,000	-	-	-	-	740,000
Donations and other	2,455	348,294	5,798	-	-	5,888	8,483	-	370,918
Total revenues	5,129,746	4,974,472	10,070,430	3,266,093	30,227	130,801	2,413,414	1,985,437	28,000,620
Expenses									
Salaries and benefits	1,883,257	1,959,756	1,765,809	151,039	182	-	938,230	252,550	6,950,823
Interest charges	109,524	-	-	232,773	-	-	-	-	342,297
Materials	347,156	359,870	1,504,858	394,944	-	14,328	211,370	14,397	2,846,923
Contracted services	531,861	2,193,645	1,427,431	3,876,157	-	11,398	531,717	244,194	8,816,403
Rents and financial	11,214	549	81	10	-	-	410	-	12,264
External transfers	8,100	80,189	-	-	-	105,000	-	-	193,289
Amortization	134,700	415,133	1,543,719	838,166	-	6,551	213,256	-	3,151,525
Loss (gain) on disposal of tangible capital assets	11,096	(4,504)	60,393	27,946	-	-	-	-	94,931
Internal transfers	132,556	(8,456)	-	-	-	-	(124,100)	-	-
Cost of sale of land	-	-	-	-	-	-	-	841,228	841,228
Total expenses	3,169,464	4,996,182	6,302,291	5,521,035	182	137,277	1,770,883	1,352,369	23,249,683
Net surplus/(deficit)	1,960,282	(21,710)	3,768,139	(2,254,942)	30,045	(6,476)	642,531	633,068	4,750,937

Draft June 1, 2026

INDEPENDENT AUDITOR'S REPORT**To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Ramara***Opinion*

We have audited the financial statements of the Trust Fund of the Corporation of the Township of Ramara (the Trust Fund), which comprise the statement of financial position as at December 31, 2025, the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2025, and the continuity of the Trust Fund for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

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

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

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

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

Draft June 1, 2026

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud 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 Trust Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
June 8, 2026

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**TRUST FUND
STATEMENT OF FINANCIAL POSITION
At December 31, 2025**

	2025 Cemetery Care and Maintenance \$	2024 Cemetery Care and Maintenance \$
FINANCIAL ASSETS		
Investment (note 2)	19,845	18,786
FUND BALANCE	19,845	18,786

**TRUST FUND
STATEMENT OF CONTINUITY
For the Year Ended December 31, 2025**

	2025 Cemetery Care and Maintenance \$	2024 Cemetery Care and Maintenance \$
BALANCE - beginning of year	18,786	17,707
RECEIPTS		
Capital dividends	1,326	454
Investment value adjustment	(267)	625
	1,059	1,079
BALANCE - end of year	19,845	18,786

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

TRUST FUND NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook.

(a) Basis of Accounting

Revenue and expenses are reported on the accrual basis of accounting which 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.

(b) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period and are based on the Township's best information and judgment. Actual results could differ from these estimates.

2. INVESTMENT

The trust's investment consists of a mutual fund with Scotia Partners Income Portfolio, recorded at fair value.

3. CARE AND MAINTENANCE FUNDS

The figures reported for the cemetery care and maintenance represent the trust fund activities for the Sebright Cemetery.

The Care and Maintenance Funds administered by the Township are funded by the sale of cemetery plots and markers. These funds are invested and earnings derived there from are used to perform care and maintenance for the Township's cemeteries. The operations and investments of the Fund are undertaken by the Township in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

Draft June 1, 2026

**CORPORATION OF THE TOWNSHIP OF RAMARA
RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Draft June 1, 2026

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of the Ramara Township Public Library Board, the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Ramara

We have reviewed the accompanying financial statements of the Ramara Township Public Library Board of the Corporation of the Township of Ramara (the Board), that comprise the statement of financial position as at December 31, 2025 and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Basis for Qualified Conclusion

In common with many Public Library Boards, the Board derives revenue from donations, fees and other, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purposes of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the Board. Therefore, we were unable to determine whether any adjustments might have been found necessary with respect to donations, fees and other revenue, annual surplus/(deficit) and cash flows from operations for the years ended December 31, 2025 and 2024, and assets and accumulated surplus as at December 31, 2025 and 2024. Our conclusion on the financial statements for the year ended December 31, 2024 was modified accordingly because of the possible effects of this scope limitation.

Draft June 1, 2026

Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of the Board as at December 31, 2025 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
June 8, 2026

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
STATEMENT OF FINANCIAL POSITION
At December 31, 2025**

	2025	2024
	\$	\$
FINANCIAL ASSETS		
Cash	217,821	217,589
Accounts receivable	3,774	3,446
Due from the Township of Ramara (note 4)	5,556	-
TOTAL FINANCIAL ASSETS	227,151	221,035
LIABILITIES		
Due to the Township of Ramara (note 4)	-	47,979
NET FINANCIAL ASSETS	227,151	173,056
NON-FINANCIAL ASSETS		
Tangible capital assets (note 2)	66,493	73,784
Prepaid expenses	425	425
TOTAL NON-FINANCIAL ASSETS	66,918	74,209
ACCUMULATED SURPLUS (note 3)	294,069	247,265

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended December 31, 2025**

	Budget 2025 \$ (note 5)	Actual 2025 \$	Actual 2024 \$
REVENUES			
Township contribution (note 4)			
Township contribution	471,500	471,500	437,242
Township contribution for accessibility	3,100	3,100	-
Provincial grants	24,400	24,370	24,370
Investment income	8,100	7,708	12,493
Other grants	-	1,700	-
Donations, fees and other	2,500	12,044	11,881
TOTAL REVENUES	509,600	520,422	485,986
EXPENSES			
Wages and benefits	391,300	344,698	375,904
Rent (note 4)	56,300	56,300	55,200
Administration	8,900	32,555	16,399
Supplies	5,200	6,488	6,416
Memberships	2,900	2,762	2,398
Insurance (note 4)	9,900	7,283	8,976
Telephone	2,500	1,913	1,562
Amortization	19,538	21,619	19,538
TOTAL EXPENSES	496,538	473,618	486,393
ANNUAL SURPLUS/(DEFICIT)	<u>13,062</u>	46,804	(407)
ACCUMULATED SURPLUS - beginning of year		247,265	247,672
ACCUMULATED SURPLUS - end of year		294,069	247,265

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2025**

	Budget 2025 \$ (note 5)	Actual 2025 \$	Actual 2024 \$
ANNUAL SURPLUS/(DEFICIT)	13,062	46,804	(407)
Amortization of tangible capital assets	19,538	21,619	19,538
Acquisition of tangible capital assets	(32,600)	(14,328)	(17,877)
Change in prepaid expenses	-	-	300
INCREASE IN NET FINANCIAL ASSETS	-	54,095	1,554
NET FINANCIAL ASSETS - beginning of year	173,056	173,056	171,502
NET FINANCIAL ASSETS - end of year	173,056	227,151	173,056

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025**

	2025	2024
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus/(deficit)	46,804	(407)
Items not involving cash		
Amortization of tangible capital assets	21,619	19,538
Change in non-cash assets and liabilities		
Accounts receivable	(328)	56
Due from the Township of Ramara	(5,556)	-
Prepaid expenses	-	300
Accounts payable	-	(117)
Due to the Township of Ramara	(47,979)	5,056
Net change in cash from operating activities	14,560	24,426
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(14,328)	(17,877)
NET CHANGE IN CASH	232	6,549
CASH - beginning of year	217,589	211,040
CASH - end of year	217,821	217,589

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

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

Donations, fees and other are recognized when the amounts are received.

(b) Use of Estimates

Certain items recognized in the financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Board's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. The Board's significant estimates include:

- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(c)

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Building improvements	20-60 years
Furniture and equipment	5-10 years
Library collection	7 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

(d) Non-Financial Assets

Tangible capital assets and other non-financial assets are accounted for as assets by the Board because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Board unless they are sold.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Accounts receivable	Amortized Cost
Due to the Township of Ramara	Amortized Cost

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

As there are no unrealized gains or losses on financial instruments to report, the Statement of Remeasurement Gains and Losses has not been presented in these financial statements.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Reserves and Reserve Funds

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

(g) Inter-Entity Transactions

The Ramara Township Public Library Board is a Board of the Township of Ramara and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

2. TANGIBLE CAPITAL ASSETS

The net book value of the Board's tangible capital assets are:

	Building Improvements \$	Furniture and Equipment \$	Library Collection \$	2025 Totals \$	2024 Totals \$
COST					
Balance, beginning of year	67,088	62,516	146,819	276,423	326,215
Add: additions during the year	-	-	14,328	14,328	17,877
Less: disposals during the year	-	-	35,584	35,584	67,669
Balance, end of year	67,088	62,516	125,563	255,167	276,423
ACCUMULATED AMORTIZATION					
Balance, beginning of year	67,088	41,300	94,251	202,639	250,770
Add: additions during the year	-	5,753	15,866	21,619	19,538
Less: disposals during the year	-	-	35,584	35,584	67,669
Balance, end of year	67,088	47,053	74,533	188,674	202,639
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	15,463	51,030	66,493	73,784

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

3. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2025	2024
	\$	\$
Invested In Capital Assets		
Tangible capital assets - net book value	66,493	73,784
Reserve		
Future capital expenditures	181,523	128,743
Reserve Fund		
Expansion	46,053	44,738
	294,069	247,265

4. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Ramara.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

Details of the inter-entity expense transactions are as follows:

	2025	2024
	\$	\$
Allocated costs:		
Rent	56,300	55,200
Insurance	7,283	8,976
	63,583	64,176

In addition, the following services are provided to the Board by the Township at no cost:

- Accounting and administrative services
- Professional services

All balances with the Township of Ramara have been identified on the Statement of Financial Position. Due from (to) balances are unsecured, without interest and have no terms of repayment.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**RAMARA TOWNSHIP PUBLIC LIBRARY BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

5. BUDGET FIGURES

The budget, approved by the Board differs from the budget reflected on the Statement of Operations and Accumulated Surplus as the approved budget has been adjusted to comply with PSA reporting requirements.

The following is a reconciliation of Board's approved budget to the PSA presented budget:

	2025
	\$
Board approved budgeted surplus	-
Tangible capital asset additions	32,600
Amortization of tangible capital assets	(19,538)
Annual surplus/(deficit) reported on the Statement of Operations	13,062

6. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Board assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

In the opinion of management, the Board is not exposed to any significant market, liquidity, interest rate, credit or currency risk.

Draft June 1, 2026

**CORPORATION OF THE TOWNSHIP OF RAMARA
LAGOON CITY PARKS & WATERWAYS
FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Draft June 1, 2026

Draft June 1, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of the Lagoon City Parks & Waterways, the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of Ramara

Opinion

We have audited the financial statements of the Lagoon City Parks & Waterways of the Corporation of the Township of Ramara (the Board), which comprise the statement of financial position as at December 31, 2025, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud 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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants
Licensed Public Accountants

Peterborough, Ontario
June 8, 2026

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
STATEMENT OF FINANCIAL POSITION
At December 31, 2025**

	2025	2024
	\$	\$
FINANCIAL ASSETS		
Cash	100	100
Due from the Township of Ramara (note 6)	891,942	573,147
NET FINANCIAL ASSETS	892,042	573,247
NON-FINANCIAL ASSETS		
Tangible capital assets (note 2)	2,387,651	2,409,536
ACCUMULATED SURPLUS (note 3)	3,279,693	2,982,783

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended December 31, 2025**

	Budget 2025 \$ (note 5)	Actual 2025 \$	Actual 2024 \$
REVENUES			
Levy billed by the Township of Ramara (note 6)	1,131,000	1,122,648	1,100,592
Interest income	15,000	16,853	34,126
Other	500	190	203
TOTAL REVENUES	1,146,500	1,139,691	1,134,921
EXPENSES			
Wages and benefits (note 6)	173,100	187,677	184,293
General and office	69,000	40,065	53,690
Repairs and maintenance	317,700	259,608	319,832
Insurance (note 6)	23,000	17,480	20,894
Professional fees	22,200	195,462	21,237
Vehicle operating and maintenance	4,000	37	-
Amortization	107,809	136,832	107,809
Loss on disposal of tangible capital assets	-	5,620	-
TOTAL EXPENSES	716,809	842,781	707,755
ANNUAL SURPLUS	<u>429,691</u>	296,910	427,166
ACCUMULATED SURPLUS - beginning of year		2,982,783	2,555,617
ACCUMULATED SURPLUS - end of year		3,279,693	2,982,783

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2025**

	Budget 2025 \$ (note 5)	Actual 2025 \$	Actual 2024 \$
ANNUAL SURPLUS	429,691	296,910	427,166
Amortization of tangible capital assets	107,809	136,832	107,809
Acquisition of tangible capital assets	(309,500)	(120,567)	(669,744)
Loss on disposal of tangible capital assets	-	5,620	-
INCREASE/(DECREASE) IN NET FINANCIAL ASSETS	228,000	318,795	(134,769)
NET FINANCIAL ASSETS - beginning of year	573,247	573,247	708,016
NET FINANCIAL ASSETS - end of year	801,247	892,042	573,247

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025**

	2025	2024
	\$	\$
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Annual surplus	296,910	427,166
Items not involving cash		
Amortization of tangible capital assets	136,832	107,809
Loss on disposal of tangible capital assets	5,620	-
Change in non-cash assets and liabilities		
Due from the Township of Ramara	(318,795)	134,769
Net change in cash from operating activities	120,567	669,744
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(120,567)	(669,744)
NET CHANGE IN CASH	-	-
CASH - beginning of year	100	100
CASH - end of year	100	100

Draft June 1, 2026

The accompanying notes are an integral part of these financial statements

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the standards in the Chartered Professional Accountants Canada Public Sector Accounting (PSA) Handbook. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Recognition of Revenue and Expenses

Revenue and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the period in which the transactions of events occurred that give rise to the revenue; expenses are recognized in the period the goods or services are acquired and a legal liability is incurred or transfers are due.

The Board recognizes Lagoon City Parks & Waterways Area tax levy revenue annually based on amounts levied by the Township of Ramara.

Interest and other revenue are recorded when the amounts are earned.

(b) Use of Estimates

Certain items recognized in the financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Board's best information and judgment. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. The Board's significant estimates include:

- Amortization of tangible capital assets is based on estimated useful life and residual value - See Note 1(c)

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, as well as legally or contractually required retirement activities. When historical cost records were not available, other methods were used to estimate costs. The cost, less residual value, if any, is amortized on a straight-line basis, over the expected useful life of the asset, as follows:

Buildings and structures	25 years
Vehicles	10-15 years
Machinery and equipment	10-20 years
Linear assets	20 years

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

Tangible capital assets categorized as assets under construction are not amortized until they are put into service.

(d) Non-Financial Assets

Tangible capital assets and other non-financial assets are accounted for as assets by the Board because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Board unless they are sold.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(e) Financial Instruments

Financial instruments are classified as either fair value or amortized cost. The following chart shows the measurement method for each type of financial instrument.

Financial Instrument	Measurement Method
Cash	Amortized Cost
Due from the Township of Ramara	Amortized Cost

Fair value category: The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

Amortized cost category: Amounts are measured at the initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest rate method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. The effective interest method is a method of calculating the amortized cost of a financial asset or financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial instrument asset or financial instrument liability.

The following hierarchy provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

As there are no unrealized gains or losses on financial instruments to report, the Statement of Remeasurement Gains and Losses has not been presented in these financial statements.

(f) Reserve Funds

Certain amounts, as approved by the Board, are set aside in reserve funds for future operating and capital purposes. Transfers to and/or from reserve funds are an adjustment to the respective fund when approved.

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(g) Inter-Entity Transactions

The Lagoon City Parks & Waterways is a Board of the Township of Ramara and is consolidated with the Township's financial statements.

Allocated costs and recovery of costs are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Unallocated costs are measured at the carrying amount, which is the amount recorded in the records of the Township.

2. TANGIBLE CAPITAL ASSETS

The continuity of the Board's tangible capital assets is as follows:

	Buildings and land improvements \$	Machinery vehicles and equipment \$	Linear assets \$	Assets under construction \$	2025 Totals \$	2024 Totals \$
COST						
Balance, beginning of year	51,106	1,766,500	1,205,793	149,685	3,173,084	2,503,340
Add: additions during the year	7,378	87,120	26,069	-	120,567	669,744
Less: disposals during the year	-	-	14,503	-	14,503	-
Balance, end of year	58,484	1,853,620	1,217,359	149,685	3,279,148	3,173,084
ACCUMULATED AMORTIZATION						
Balance, beginning of year	51,106	526,863	185,579	-	763,548	655,739
Add: additions during the year	61	89,608	47,163	-	136,832	107,809
Less: disposals during the year	-	-	8,883	-	8,883	-
Balance, end of year	51,167	616,471	223,859	-	891,497	763,548
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	7,317	1,237,149	993,500	149,685	2,387,651	2,409,536

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

3. ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	2025	2024
	\$	\$
Invested In Capital Assets		
Tangible capital assets - net book value	2,387,651	2,409,536
Reserve Fund		
Reserve Fund	892,042	573,247
	<u>3,279,693</u>	<u>2,982,783</u>

4. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in the Board assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

In the opinion of management, the Board is not exposed to any significant market, liquidity, interest rate, credit or currency risk.

5. BUDGET FIGURES

The budget, approved by the Board differs from the budget reflected on the Statement of Operations and Accumulated Surplus as the approved budget has been adjusted to comply with PSA reporting requirements.

The following is a reconciliation of Board's approved budget to the PSA presented budget:

	2025
	\$
Board approved budgeted surplus	-
Tangible capital asset additions	309,500
Amortization of tangible capital assets	(107,809)
Transfers to/(from) reserves and reserve funds	<u>228,000</u>
Annual surplus reported on the Statement of Operations	<u>429,691</u>

Draft June 1, 2026

CORPORATION OF THE TOWNSHIP OF RAMARA

**LAGOON CITY PARKS & WATERWAYS
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025**

6. INTER-ENTITY TRANSACTIONS

During the year, the Board entered into transactions with the Township of Ramara.

As part of the budgeting process, the Township approves a contribution to the Board which is identified on the Statement of Operations and Accumulated Surplus.

Details of the inter-entity expense transactions are as follows:

	2025	2024
	\$	\$
Allocated costs:		
Wages and benefits	187,677	184,293
Insurance	17,480	20,894
	205,157	205,187

In addition, the Township provides accounting and administrative services to the Board at no cost.

All balances with the Township of Ramara have been identified on the Statement of Financial Position. Due from (to) balances are unsecured, without interest and have no terms of repayment.

7. CONTINGENT LIABILITIES

The Board, in the course of its operations, is sometimes named in lawsuits the outcomes of which are indeterminable at this time. No amounts in connection with these items have been reflected in these financial statements.

Draft June 1, 2026



Township of Ramara

Comparative Analysis

December 31, 2025

Council Presentation

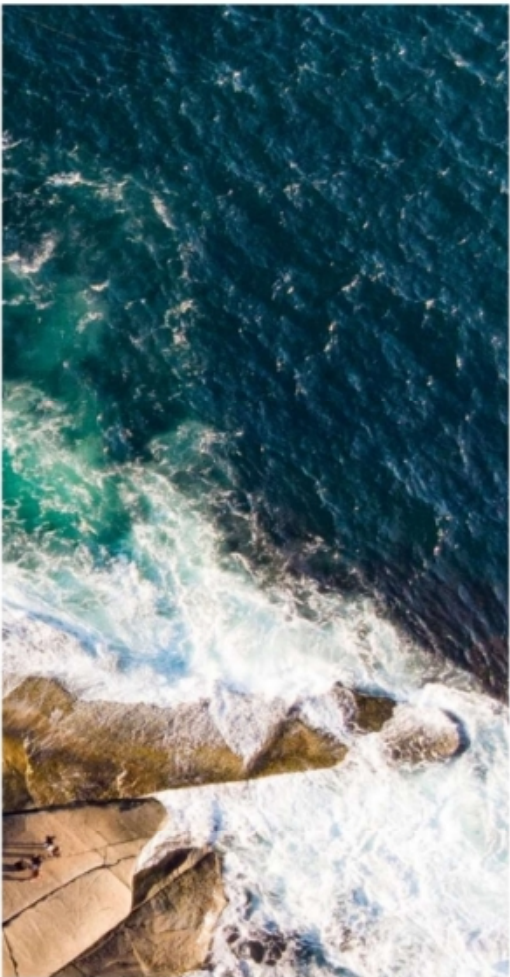
June 8, 2026

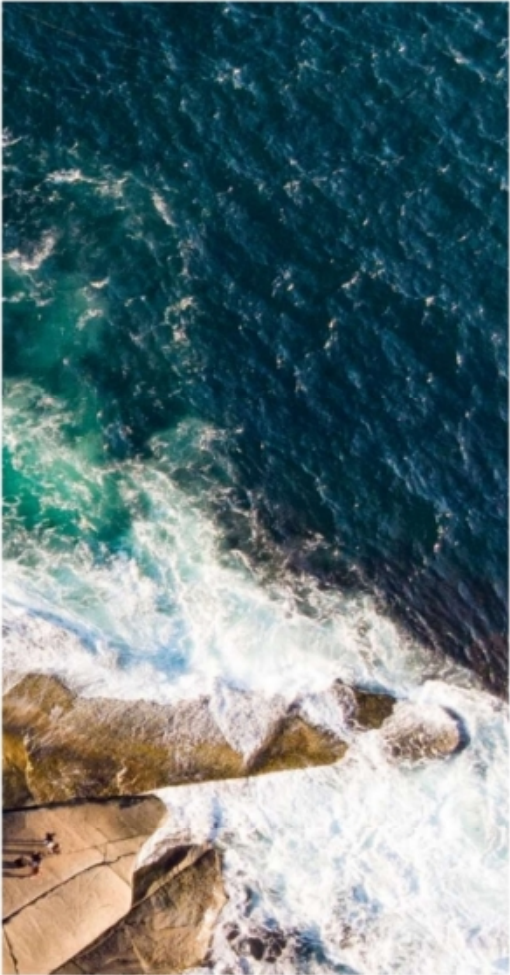
Now, for tomorrow



Independent Auditor's Report

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township of Ramara as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.





Audit Procedures

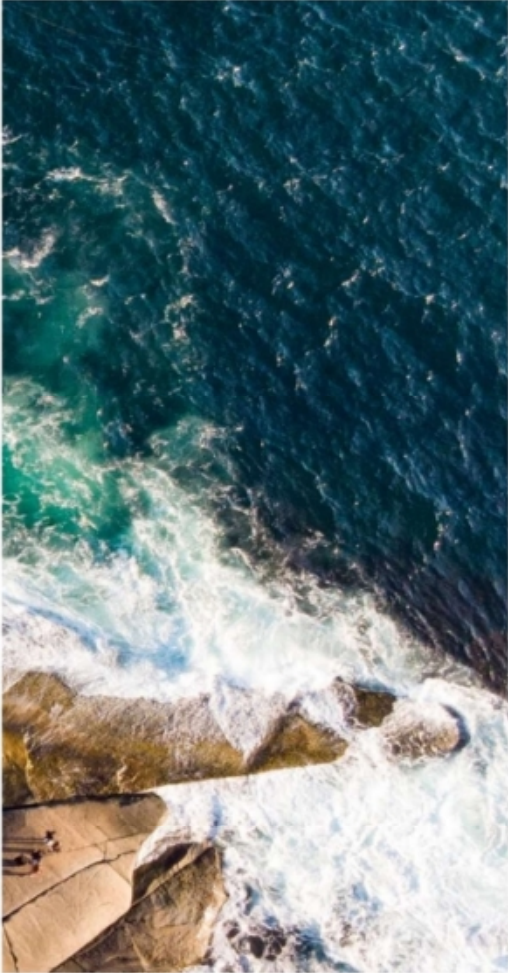
Review of minutes of council

Substantive Testing

- Sampling
- Management estimates
- Analytical review

Systems documentation and related control testing

- Revenues
- Payroll
- Journal entries
- Disbursements



Audit Overview - Matters of Communication

Audit is complete pending:

- Receipt of signed representation letter
- Receipt of legal letters
- Council approval of financial statements

No significant difficulties encountered during the course of our audit procedures:

- No disagreements or difficulties with management
- No changes to initial audit plan
- Excellent cooperation from management and staff

Uncorrected audit difference noted:

- Accrued interest on long term debt not recorded: \$50,161
- Understated amount on allowance for doubtful accounts: \$126,300
- These total to \$176,461 and the reversal of these same items from 2024 of \$177,441 leaves a net impact of \$(980) on the 2025 annual surplus

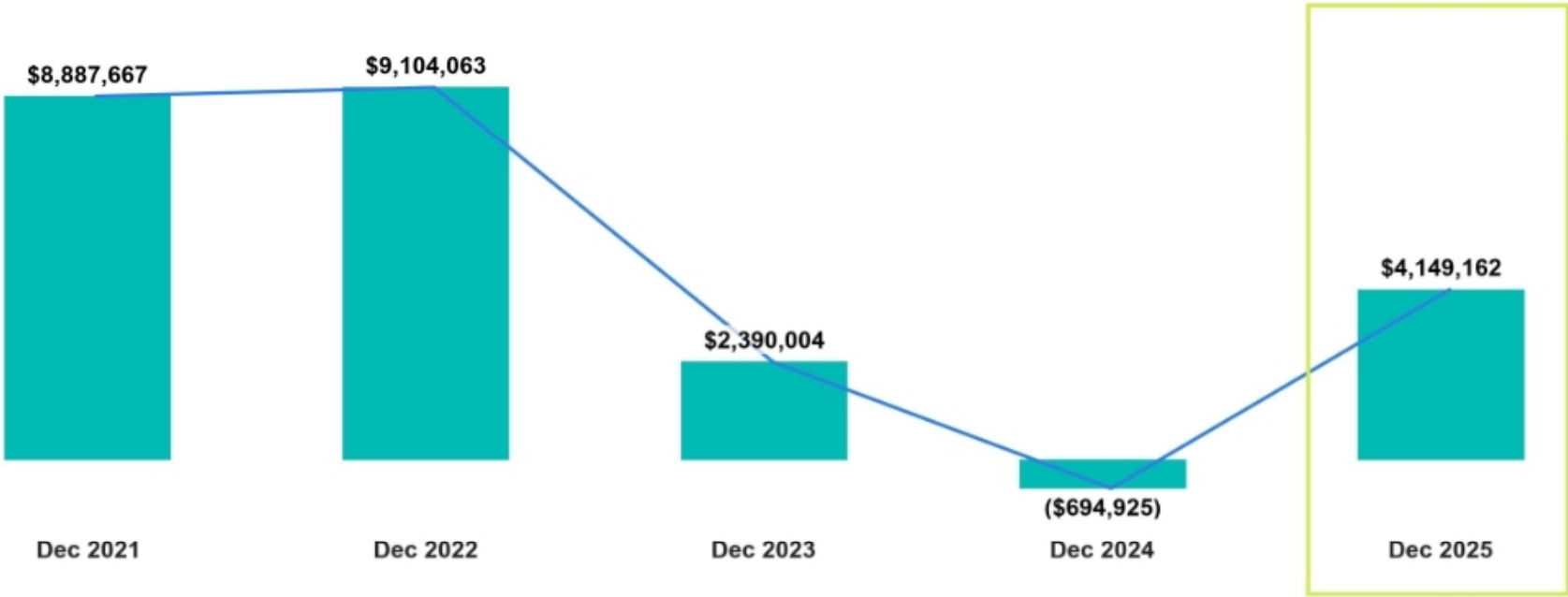
Financial Assets

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Cash	\$16,238,781	\$16,079,829	\$8,240,155	\$2,740,718	\$5,473,740	
Accounts receivable	\$2,338,539	\$3,066,012	\$1,893,266	\$2,101,241	\$3,422,452	
Taxes receivable	\$2,133,162	\$2,402,095	\$2,554,151	\$3,233,032	\$4,245,052	
Land held for sale	\$493,828	\$1,136,579	\$1,093,417	\$291,390	\$366,419	
Long-term receivables	\$1,639,497	\$1,553,807	\$1,454,985	\$1,364,519	\$1,271,261	
Investments	\$5,000,000	\$5,000,000	\$10,021,980	\$10,577,221	\$12,280,129	
Total	\$27,843,807	\$29,238,322	\$25,257,954	\$20,308,121	\$27,059,053	

Financial Liabilities

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Accounts payable and accrued liabilities	\$4,607,539	\$5,348,614	\$8,163,510	\$6,453,022	\$6,669,593	
Deferred revenue - obligatory reserve funds	\$4,507,564	\$5,017,615	\$5,566,664	\$5,654,193	\$5,312,775	
Deferred revenue - other	\$673,870	\$941,128	\$340,484	\$454,096	\$454,762	
Long term debt	\$9,167,167	\$8,826,902	\$8,471,373	\$8,099,831	\$10,061,490	
Asset retirement obligation	\$0	\$0	\$325,919	\$341,904	\$411,271	
Total	\$18,956,140	\$20,134,259	\$22,867,950	\$21,003,046	\$22,909,891	

Net Financial Assets - 5 Year Trend



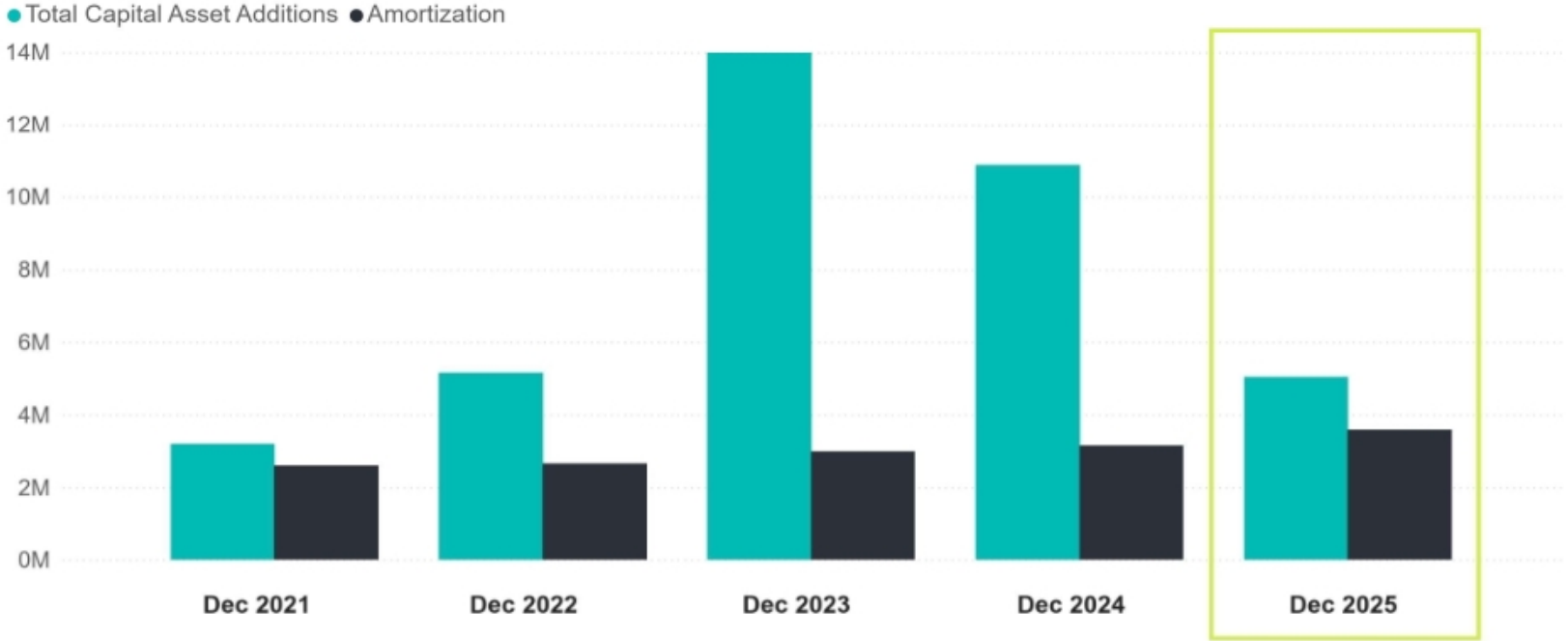
Non-Financial Assets

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Tangible capital assets	\$55,773,422	\$58,216,013	\$69,300,159	\$76,871,370	\$78,176,431	
Prepaid expenses	\$314,152	\$359,748	\$476,813	\$474,507	\$560,672	
	\$56,087,574	\$58,575,761	\$69,776,972	\$77,345,877	\$78,737,103	

Tangible Capital Assets - Additions

Land and Land Improvements	\$18,002	0.4%
Buildings and Structures	\$242,298	4.8%
Furniture and Office Equipment	\$60,624	1.2%
Machinery and Equipment	\$1,086,147	21.6%
Vehicles	\$155,670	3.1%
Roads and bridges	\$2,139,097	42.5%
Water and sewer	\$1,276,611	25.4%
Parks and Waterways	\$53,262	1.1%
Total	\$5,031,711	100.0%

Tangible Capital Asset Additions vs Amortization



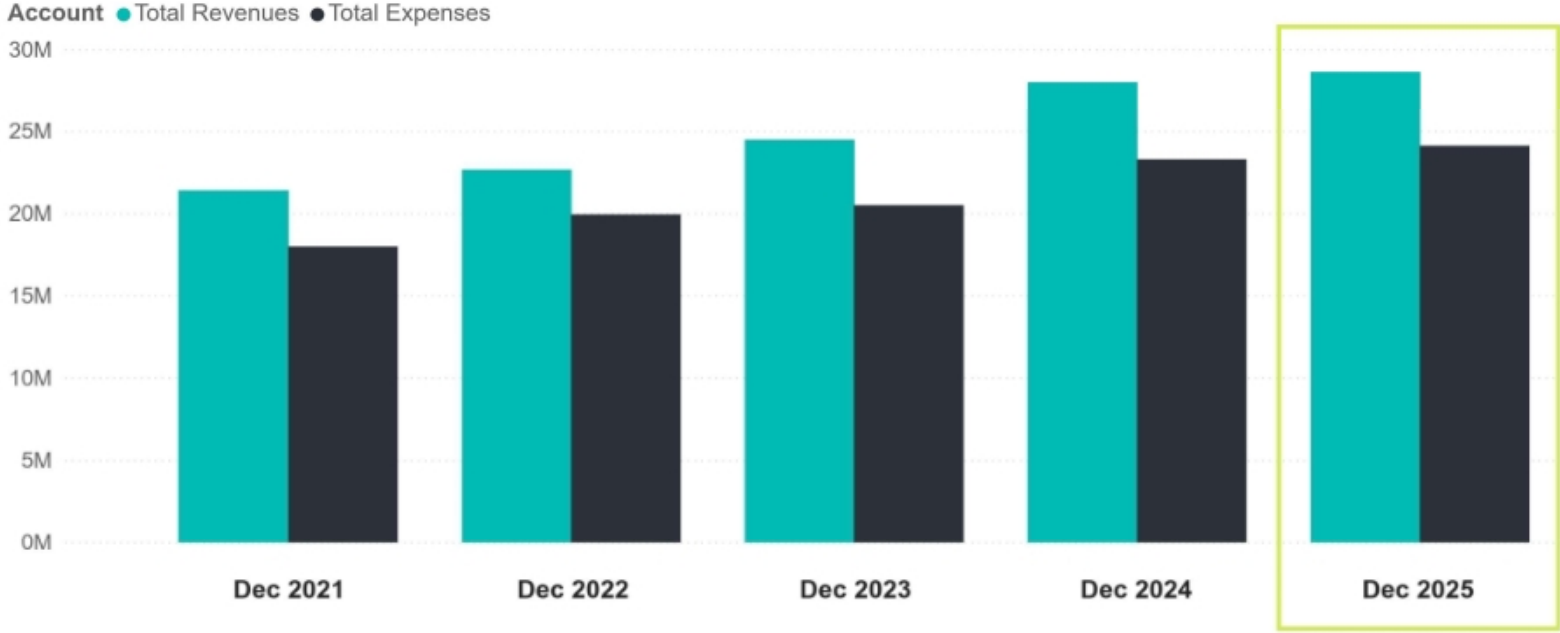
Accumulated Surplus

	Dec 2021	Dec 2022	Dec 2023	Dec 2024	Dec 2025	Trend
Surplus						
Invested in capital assets	\$47,161,835	\$49,919,050	\$61,005,628	\$67,375,559	\$66,842,446	
Sewage works	(\$674,234)	(\$787,265)	(\$1,154,150)	(\$2,176,337)	(\$2,132,881)	
Equity in land held for sale	(\$229,397)	\$438,994	\$423,011	(\$350,208)	(\$244,643)	
	\$46,258,204	\$49,570,779	\$60,274,489	\$64,849,014	\$64,464,922	
Reserves and Reserve Funds						
Working capital	\$6,119,634	\$5,353,634	\$1,021,670	\$161,068	\$750,135	
Capital expenditures - Township	\$8,277,761	\$8,935,567	\$7,549,200	\$8,572,572	\$12,167,582	
Other	\$2,495,324	\$1,993,175	\$1,351,407	\$1,358,296	\$1,740,060	
Municipal projects	\$613,342	\$573,442	\$560,466	\$586,860	\$613,360	
Reserve Funds	\$1,210,976	\$1,223,227	\$886,954	\$755,611	\$1,079,767	
	\$18,717,037	\$18,079,045	\$11,369,697	\$11,434,407	\$16,350,904	
Total Accumulated Surplus	\$64,975,241	\$67,649,824	\$71,644,186	\$76,283,421	\$80,815,826	

Consolidated Statement of Operations

	Budget	Actual	Actual
	Dec 2025	Dec 2025	Dec 2024
PSAB Annual Surplus (Deficit)			
Total Revenues	\$27,735,300	\$28,619,839	\$28,000,620
Total Expenses	\$23,633,425	\$24,087,434	\$23,249,683
	\$4,101,875	\$4,532,405	\$4,750,937
Reconciliation			
Amortization of tangible capital assets	\$3,151,525	\$3,582,850	\$3,151,525
Purchase of tangible capital assets	(\$12,922,900)	(\$5,031,711)	(\$10,863,890)
Loss on disposal of tangible capital assets	\$0	\$94,161	\$94,931
Proceeds on sale of tangible capital assets	\$0	\$49,639	\$61,700
Revaluation of asset retirement obligation	\$0	\$50,813	\$0
Adjustment on adoption of revenue recognition standard	\$0	\$0	(\$111,702)
Accretion expense	\$0	\$18,554	\$508
Change in land held for sale	\$0	(\$75,029)	\$802,027
Transfer to reserves and reserve funds	(\$1,081,400)	(\$6,405,561)	(\$6,144,317)
Transfer from reserves and reserve funds	\$1,396,600	\$1,489,064	\$6,079,606
Long term debt issued	\$0	\$2,500,000	\$0
Principal repayments of long term debt	(\$479,900)	(\$538,341)	(\$371,542)
Change in sewage works (surplus)/deficit	\$0	(\$43,455)	\$1,022,188
Change in unfunded capital	\$5,834,200	(\$223,389)	\$1,528,029
	(\$4,101,875)	(\$4,532,405)	(\$4,750,937)
Operating Surplus/(Deficit)	\$0	\$0	\$0

Total Revenues and Expenses



Financial Activities - Revenues

	Budget Dec 2025	Actual Dec 2025		Actual Dec 2024	
Property taxation	\$17,718,400	\$17,855,119	62.4%	\$16,832,010	60.1%
User charges	\$5,190,200	\$5,333,934	18.6%	\$4,714,900	16.8%
Federal and Provincial grants	\$1,659,400	\$3,155,285	11.0%	\$1,674,561	6.0%
Other municipalities	\$90,600	\$99,142	0.3%	\$90,376	0.3%
Investment income and P&I on taxes	\$947,200	\$597,365	2.1%	\$2,122,562	7.6%
Sale of land and other sales	\$3,000	\$2,156	0.0%	\$1,451,398	5.2%
Capital contributions	\$2,000	\$1,947	0.0%	\$3,895	0.0%
Canada Community-Building Fund	\$1,800,000	\$898,743	3.1%	\$740,000	2.6%
Donations and other	\$324,500	\$676,148	2.4%	\$370,918	1.3%
Total Revenues	\$27,735,300	\$28,619,839	100.0%	\$28,000,620	100.0%

Financial Activities - Expenses

	Budget	Actual		Actual	
	Dec 2025	Dec 2025		Dec 2024	
General government	\$3,732,900	\$3,427,964	14.2%	\$3,169,464	13.6%
Protection services	\$5,592,533	\$7,027,467	29.2%	\$4,996,182	21.5%
Transportation services	\$6,537,219	\$6,269,133	26.0%	\$6,302,291	27.1%
Environmental services	\$5,225,866	\$4,823,954	20.0%	\$5,521,217	23.7%
Health services	\$157,251	\$140,215	0.6%	\$137,277	0.6%
Recreation and cultural services	\$1,839,056	\$1,948,047	8.1%	\$1,770,883	7.6%
Planning and development	\$548,600	\$450,654	1.9%	\$1,352,369	5.8%
Total Expenses	\$23,633,425	\$24,087,434	100.0%	\$23,249,683	100.0%

Expenses - Segmented Information

	Budget	Actual		Actual	
	Dec 2025	Dec 2025		Dec 2024	
Salaries and benefits	\$7,951,700	\$7,580,143	31.5%	\$6,950,823	29.9%
Interest charges	\$429,900	\$374,967	1.6%	\$342,297	1.5%
Materials	\$3,177,400	\$2,984,702	12.4%	\$2,846,923	12.2%
Contracted services	\$8,680,400	\$9,217,384	38.3%	\$8,816,403	37.9%
Rents and financial	\$26,300	\$54,991	0.2%	\$12,264	0.1%
External transfers	\$239,700	\$198,236	0.8%	\$193,289	0.8%
Amortization	\$3,151,525	\$3,582,850	14.9%	\$3,151,525	13.6%
Loss on disposal of TCA	(\$23,500)	\$94,161	0.4%	\$94,931	0.4%
Cost of sale of land	\$0	\$0	0.0%	\$841,228	3.6%
Total Expenses	\$23,633,425	\$24,087,434	100.0%	\$23,249,683	100.0%

Now, for tomorrow





June 8, 2026

Members of Council
Township of Ramara
2297 Highway 12
PO Box 130
Brechin, Ontario
L0K 1B0

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, ON
Canada K9J 2V4

T: (705) 742-3418
F: (705) 742-9775

www.bakertilly.ca

Re: Audit of the Consolidated Financial Statements of the Township of Ramara

Dear Members of Council:

We have been engaged to express an audit opinion on the consolidated financial statements of the Township of Ramara ("the Township") for the year ended December 31, 2025. We have substantially completed our audit and are pleased to report on the following items.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to Council. This report should be read in conjunction with the draft consolidated financial statements and our report thereon, as well as our Audit Planning letter previously forwarded to you.

Auditor Independence

Canadian Auditing Standards ("CAS") require that we communicate at least annually with Council regarding all relationships between us and the Township that, in our professional judgement, may reasonably be thought to bear on our independence.

As communicated previously in a separate letter to Council, we are not aware of any relationship between the Township and us that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby re-confirm that our engagement team, our Firm and the other Baker Tilly Canada offices are independent with respect to the Township within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario.

Independent Auditor's Report

We anticipate that our Independent Auditor's Report will be issued without modification.

Our Independent Auditor's Report will be dated no earlier than the date on which we have obtained sufficient appropriate audit evidence on which to base our audit opinion on the consolidated financial statements, including evidence that all the statements and disclosures that comprise the consolidated financial statements have been prepared and Council has approved the consolidated financial statements.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

There are no internal control matters that we wish to bring to your attention.

ASSURANCE • TAX • ADVISORY

Baker Tilly KDN LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Peterborough

Courtice

Lindsay

Cobourg

Illegal Acts, Fraud, Intentional Misstatements and Errors

Our auditing procedures, including tests of your accounting records, were limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Township's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the consolidated financial statements is material. However, should we become aware that an illegal or possibly illegal act or act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to Council.

It is our responsibility to maintain professional skepticism throughout the audit. This recognizes the possibility that a material misstatement due to fraud could exist, notwithstanding our past experience of the honesty and integrity of the Township's management and the audit committee.

It is management's responsibility to detect and prevent illegal action. If such acts are discovered or Council members become aware of circumstances under which the Township may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of assets or misrepresentation of financial information.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, members of Council and their immediate family members and companies with which these individual have an economic interest.

There were no related party transactions identified during the audit that required disclosure in the notes to the consolidated financial statements.

Significant Accounting Principles and Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting principles and policies are disclosed in the notes to the consolidated financial statements.

Council has a responsibility to review the accounting policies adopted by the Township, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of Council believe that the adoption or change in accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and us.

There were no new accounting policies adopted or changes to the application of accounting policies of the Township during the year.

Accounting Estimates

Management is responsible for the accounting estimates included in the consolidated financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the consolidated financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Significant Matters Discussed With Management

There were no significant matters arising from the audit discussed with management.

Written Representations Requested From Management

As part of our audit, we request that management prepare a letter to us to re-affirm various representations that they have provided to us and we have relied upon. A copy of this letter is attached for your convenience.

Significant Misstatements

In the course of our audit, we have not found any material misstatements or unadjusted items that, in aggregate, exceed materiality thresholds established for the audit, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

Uncorrected Misstatements

In the course of our audit, we have aggregated uncorrected financial statement misstatements which are summarized in the accompanying schedule. Management has deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. To date, management has not agreed to correct these misstatements. Under CAS, we are required to request that Council approve the correction of these misstatements or that Council approve the decision of management.

Significant Unusual Transactions

We are not aware of any significant transactions entered into by the Township that you should be informed about.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Township's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgements for accounting estimates;
- Financial statement disclosures;
- Scope of the audit: or
- Wording of the auditor's report.

In the course of our audit, we did not have any significant disagreements with management, nor were we under any significant time pressures or poor working conditions. We are not aware of any cause for concern as to management's attitude, competence or credibility with respect to matters affecting the financial statements.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council.

Management Letter

During our audit, we did not note any significant issues on internal controls to report to management.

Conclusion

We wish to express our appreciation for the co-operation we received during the audit from the Township's management.

Should any member of Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,



per: Richard Steinginga, CPA, CA
Partner

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Operations		Statement of Financial Position		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Accrued interest on long term debt not recorded	50,161	50,161	-	(50,161)	-
Understated amount on allowance for doubtful accounts	126,300	126,300	(126,300)	-	-
a) Totals		176,461	(126,300)	(50,161)	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		176,461	(126,300)	(50,161)	-
d) Effect of unadjusted misstatements from previous year's errors		(177,441)	-	-	177,441
e) Aggregate likely misstatements (c + d)		(980)	(126,300)	(50,161)	177,441
f) Final overall materiality		720,000	720,000	720,000	720,000
g) Amount remaining for further possible misstatement (f - e)		719,020	593,700	669,839	542,559

Township of Ramara
 2297 Highway 12
 PO Box 130
 Brechin, Ontario
 L0K 1B0

June 12, 2026

Baker Tilly KDN LLP
 272 Charlotte St.
 Peterborough, Ontario
 K9J 2V4
 Canada

Attention: Richard Steiging, CPA, CA

Dear Sir:

This representation letter is provided in connection with your audit of the consolidated financial statements of the Township of Ramara (the "Township") for the year ended December 31, 2025 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 7, 2026 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We have assessed that the Township is able to continue as a going concern and the consolidated financial statements have been prepared on a going concern basis.
4. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
6. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
7. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

8. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.
10. We are aware of the environmental laws and regulations that impact on our Township and we are in compliance. There are no known environmental liabilities, including liabilities under sections PS3260 - Liability for Contaminated Sites and PS3280 - Asset Retirement Obligations that have not been accrued for or disclosed in the consolidated financial statements.
11. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
12. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
13. There are no derivative or off-balance sheet financial instruments held at year end.
14. We have made the appropriate determination, accounting and disclosure in the consolidated financial statements of the costs, assets and obligations associated with employee future benefits.
15. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
16. The Township has satisfactory title to all assets, and there are no liens or encumbrances on the Township's assets.

Information provided

17. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
18. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
19. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
20. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Township and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.

21. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Township's financial statements communicated by employees, former employees, analysts, regulators or others.
22. We have disclosed to you, and the Township has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
23. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
24. We have disclosed to you the identity of the Township's related parties and all the related-party relationships and transactions of which we are aware.
25. The minute books of the Township are a complete record of all meetings and resolutions of the Township throughout the year and to the present date.

Journal entry approval

26. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours very truly,

Gayle Jackson
CAO

Carlie Fisher
Acting Treasurer

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Operations		Statement of Financial Position		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Accrued interest on long term debt not recorded	50,161	50,161	-	(50,161)	-
Understated amount on allowance for doubtful accounts	126,300	126,300	(126,300)	-	-
a) Totals		176,461	(126,300)	(50,161)	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		176,461	(126,300)	(50,161)	-
d) Effect of unadjusted misstatements from previous year's errors		(177,441)	-	-	177,441
e) Aggregate likely misstatements (c + d)		(980)	(126,300)	(50,161)	177,441
f) Final overall materiality		720,000	720,000	720,000	720,000
g) Amount remaining for further possible misstatement (f - e)		719,020	593,700	669,839	542,559

Township of Ramara
Year End: December 31, 2025
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/25 To 12/31/25

E45F1

Number	Date	Name	Account No	Debit	Credit
BTR2	12/31/25	LTD amounts to be recovered	10-0000-0000-30501	30,536.10	
BTR2	12/31/25	LTD on Land Held for sale	10-0000-0000-30503		30,536.10
To adjust LTD to be recovered and LTD on land held for sale to correct balances as per NN.4.					
BTR3	12/31/25	Land hld for sale	10-0000-0000-30504		75,028.85
BTR3	12/31/25	Change in unfunded Land Held for sales	10-9999-9999-70999	75,028.85	
To record change in equity in land held for sale in the year					
BTS1	12/31/25	Dredging Reserve Fund	10-0000-0000-20902	18,558.25	
BTS1	12/31/25	Dredging Reserve Fund	10-0000-0000-20902		
BTS1	12/31/25	to Reserves	10-0160-1613-77777		18,558.25
BTS1	12/31/25	to Reserves	10-0160-1613-77777		
To record LCP&W surplus.					
BTS2	12/31/25	Equity in TCA	20-0000-0000-80999		1,305,061.03
BTS2	12/31/25	Change in TCA equity	20-9999-9999-70999	1,305,061.03	
To record change in equity in TCA					
BTS3	12/31/25	Capital reserve - Library	30-0000-0000-20806		52,779.38
BTS3	12/31/25	Capital reserve - Library	30-0000-0000-20806		
BTS3	12/31/25	Transfer to Reserve - Tsf to Lib	30-0010-3652-80555	52,779.38	
BTS3	12/31/25	Transfer to Reserve - Tsf to Lib	30-0010-3652-80555		
To record library surplus					
BT.01	12/31/25	Plant #202 - Hauling	10-0000-0000-20704	150,000.00	
BT.01	12/31/25	LTD amounts to be recovered	10-0000-0000-30501		150,000.00
To record principal repayment of debt taken out in 2025					
BT.02	12/31/25	Corporate Services - Investment Income	10-0020-0250-40098		4,046.18
BT.02	12/31/25	To Reserves	10-0020-0250-77777	20,000.00	
BT.02	12/31/25	To Reserves	10-0020-0250-77777	4,046.18	

Township of Ramara
Year End: December 31, 2025
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/25 To 12/31/25

E45F1-1

Number	Date	Name	Account No	Debit	Credit
BT.02	12/31/25	Grant Requested	10-0020-0256-50067		20,000.00
BT.02	12/31/25	Investment Income	30-0160-1640-40098		1,315.33
BT.02	12/31/25	From Reserves - Library	30-0160-1640-44444	1,315.33	
To correct reserve transfers. Posted by Twp as #62154					
BT.03	12/31/25	Taxes payable to County	10-0000-0000-20013	21,692.46	
BT.03	12/31/25	Treasury-General-Levy Payments - County	10-0010-0100-50011		21,692.46
To adjust due to/from the County to balance requisitions per the trial balance. Posted by Twp as #62154					
BT.04	12/31/25	Federal Gas Tax Reserve	10-0000-0000-20907		151,257.11
BT.04	12/31/25	Canada Conditional Grant	10-0080-0801-40091	151,257.11	
To adjust the CCFB funding recognized due to overfunding of Bayshore Fields project. Posted by Twp as #62154					
BT.05	12/31/25	Unfunded ARO	10-0000-0000-30506	69,366.73	
BT.05	12/31/25	Change in unfunded ARO	10-9998-9998-70995		69,366.73
To record change in ARO equity					
BT.06	12/31/25	Books - Library	35-0160-1640-10590		35,583.86
BT.06	12/31/25	Book - Library Acc Amort	35-0160-1640-10595	35,583.86	
To adjust Library collection as policy is to dispose of grouped assets the year after they become fully amortized					
BT.07	12/31/25	Surplus/(Deficit) - General	10-0000-0000-30001		4,506.03
BT.07	12/31/25	Equity in TCA	20-0000-0000-80999	4,506.03	
BT.07	12/31/25	Library	30-0000-0000-30001	120,474.11	
BT.07	12/31/25	Library Capital	35-0000-0000-30001		120,474.11
To reclass opening #s for the library due to fund balances not clearing properly on 2024 year end closing					
REC02	12/31/25	Allowance for Doubtful Accounts	10-0000-0000-10203	74,028.22	

6/01/26
10:44 AM

Township of Ramara
Year End: December 31, 2025
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/25 To 12/31/25

E45F1-2

Number	Date	Name	Account No	Debit	Credit
REC02	12/31/25	Credit Balances reclass to A/P	10-0000-0000-1021A	423,328.11	
REC02	12/31/25	Allowance for Taxes Receivables	10-0000-0000-10228		74,028.22
REC02	12/31/25	Tax Overpayments	10-0000-0000-20021		423,328.11
To reclass taxes receivable credit balances and allowance for taxes receivable					
REC03	12/31/25	Other grants	BT483.615		10,000.00
REC03	12/31/25	Other grants	BT483.673		15,914.45
REC03	12/31/25	Corporate Services - Investment Income	10-0020-0250-40098	4,046.18	
REC03	12/31/25	Interest on reserve funds	10-0020-0250-4009A		4,046.18
REC03	12/31/25	Disaster relief - Ontario Grant	10-0040-0451-40090	10,000.00	
REC03	12/31/25	Ontario Grant	10-0160-1626-40090	15,914.45	
REC03	12/31/25	Investment Income	30-0160-1640-40098	1,315.33	
REC03	12/31/25	Library reserve fund interest	30-0160-1641-40098		1,315.33
To reclass Hydro One grant, OTF grant and library and Lagoon City reserve interest revenue between accounts for f/s presentation					
REC05	12/31/25	TCA Capitalized - Water/Wastewater	20-0080-0801-70999		1,649,628.64
REC05	12/31/25	TCA Capitalized - Wastewater	20-0080-0812-70999	1,649,628.64	
Put capitalized amounts in correct mappings					
REC06	12/31/25	RCC -Rent	10-0160-1635-40097	56,300.04	
REC06	12/31/25	RCC - Rent (internal Charge)	10-0160-1635-40098		56,300.04
To balance interfunctional accounts for rental posted in regular revenue a/c					
REC07	12/31/25	Due to/from Capital	10-0000-0000-20657		69,277.64
REC07	12/31/25	Equity in TCA	20-0000-0000-80999	61,986.62	
REC07	12/31/25	Change in TCA equity	20-9999-9999-70999	7,291.02	
REC07	12/31/25	Due to/from Library	30-0000-0000-20657	69,277.64	
REC07	12/31/25	Change in Library TCA equity	30-9999-9999-70999		7,291.02
REC07	12/31/25	Library Capital	35-0000-0000-30001		61,986.62
Library NBV of TCA and change in TCA					
REC08	12/31/25	Change in Lagoon City TCA	BT-70999		21,884.77

Township of Ramara
Year End: December 31, 2025
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/25 To 12/31/25

E45F1-3

Number	Date	Name	Account No	Debit	Credit
REC08	12/31/25	TCA Surplus Lagoon City	BT283.100		2,387,651.09
REC08	12/31/25	General Account Reserve	10-0000-0000-10054		891,941.82
REC08	12/31/25	P&W Dredging Reserve Funds	10-0000-0000-10056	891,941.82	
REC08	12/31/25	Equity in TCA	20-0000-0000-80999	2,387,651.09	
REC08	12/31/25	Change in TCA equity	20-9999-9999-70999	21,884.77	
		LCP&WW NBV of TCA and change in TCA			
REC09	12/31/25	From Reserve - General Gov	10-0020-0250-44444		3,100.00
REC09	12/31/25	Recreation -Grants to Library	10-0160-1626-50060	3,100.00	
REC09	12/31/25	From Reserves - Library	30-0160-1640-44444	3,100.00	
REC09	12/31/25	Township Grant - other	30-0160-1640-45621		3,100.00
		To record township contribution to library from assessibility funds			
REC10	12/31/25	Unrealized gain (loss) on investments	10-0000-0000-10052	2,070,439.49	
REC10	12/31/25	Unrealized loss (gain) on investments	10-0000-0000-90052		2,070,439.49
		To adjust investments to market value			
REC11	12/31/25	WIP	20-0000-0000-10500		3,713,841.12
REC11	12/31/25	Fire WIP	20-0000-0611-10500	18,341.26	
REC11	12/31/25	Parks WIP	20-0000-0671-10500		
REC11	12/31/25	Roads WIP	20-0000-0711-10500	1,248,867.78	
REC11	12/31/25	WasteWater WIP	20-0000-0752-10500	2,056,167.94	
REC11	12/31/25	Drainage WIP	20-0000-0753-10500	19,558.57	
REC11	12/31/25	Water WIP	20-0000-0756-10500	221,220.09	
REC11	12/31/25	Lagoon City P&WW - WIP	20-0160-1613-10500	149,685.48	
		To reclass WIP to departments for f/s presentation and show LCP&WW WIP in separate account for f/s presentation			
REC12	12/31/25	TCA Capitalized Roads	20-0060-0601-70999	1,075,538.35	
REC12	12/31/25	TCA capitalized	20-0060-2301-70999		1,075,538.35
		Correcting capital expense allocation			
REC14	12/31/25	Due to Province	BT214.2		143,983.63

Township of Ramara
Year End: December 31, 2025
Baker Tilly proposed Journal Entries
for Management approval
Date: 1/01/25 To 12/31/25

E45F1-4

Number	Date	Name	Account No	Debit	Credit
REC14	12/31/25	Due to County	BT214.3		141,578.84
REC14	12/31/25	Due to other municipalities	BT214.4		7,521.37
REC14	12/31/25	Due to School Boards	BT214.5		40,261.15
REC14	12/31/25	A/P reclass for FIR	BT214.7	333,344.99	
		Reclassify amounts in A/P Trade to FIR categories			
REC15	12/31/25	CCBF funding	BT01		542,000.00
REC15	12/31/25	Works Admin-Ontario Condition Grant	10-0060-0601-40090	300.00	
REC15	12/31/25	Federal Conditional Grants	10-0060-0601-40091	750,000.00	
REC15	12/31/25	Federal Gas tax earned	10-0060-0601-40092		208,000.00
REC15	12/31/25	Canada Conditional Grant	10-0080-0801-40091	170,100.00	
REC15	12/31/25	Canada Conditional Grant	10-0080-0801-40091	148,742.89	
REC15	12/31/25	Federal Gas tax earned	10-0080-0801-40092		148,742.89
REC15	12/31/25	Federal Grant	10-0080-0802-40091	146,000.00	
REC15	12/31/25	Val Harbour OCIF	20-0080-2325-40090		146,000.00
REC15	12/31/25	Val Harbour OCIF	20-0080-2325-40090		300.00
REC15	12/31/25	Bayfield Sprayfields OCIF	20-0080-2423-40090		170,100.00
		To reclass grants into proper f/s category			
				16,149,306.19	16,149,306.19

Net Income (Loss) 0.00



Staff Report #BC-02-26

Meeting: Regular Council - 08 Jun 2026
Staff Contact: Elise Bethune, CEO/Chief Librarian
Subject: Request to Establish a Donation and Fundraising Reserve

Suggested Motion

THAT Report BC-02-26 regarding Request to Establish a Donation and Fundraising Reserve from the Ramara Township Public Library Board be received;

AND THAT Council approve the establishment of a Donation and Fundraising Reserve for the Ramara Township Public Library, as outlined in the report from the Chief Executive Officer dated May 21, 2026.

Background & Discussion

Purpose

The purpose of this report is to request that Council approve the establishment of a Donation and Fundraising Reserve for the Ramara Township Public Library.

Background

The Ramara Township Public Library on conjunction with the Township currently maintains two reserves:

1. Future Capital Expenditure Reserve

Funds within this reserve are designated for capital or other one-time projects that cannot be supported through the annual operating budget. Drawdowns from this reserve are considered by the Library Board through the annual budget process and/or upon recommendation from the Chief Executive Officer to address capital requirements.

2. Expansion Reserve Fund

Funds within this reserve are intended to support the development, improvement, or expansion of library locations. The Library Board may request transfers from this reserve through the annual budget process to fund projects related to expansion or improvement initiatives that fall outside of the operating budget.

Discussion

The Library requires a dedicated Donation and Fundraising Reserve to appropriately manage funds received from the public and external sources. These funds are raised through various initiatives, including:

- Book sales
- Sale of refreshments such as coffee and tea
- Community fundraising campaigns such as Smile Cookie

Request to Establish a Donation and Fundraising Reserve

- Online donations through platforms such as MyCharity
- In-house donations received by cash, cheque, debit, or credit

As a registered charity, it is important that these funds are tracked and maintained separately from existing reserves to ensure transparency, accountability, and alignment with donor intent.

Proposed Reserve

It is recommended that a Donation and Fundraising Reserve be established with the following parameters:

- Funds within this reserve will include all amounts raised through restricted or unrestricted donations, grants, bequests, and fundraising campaigns conducted by or on behalf of the Library.
- Any funds generated through Miscellaneous Revenue and Other Grants that are not expended within the fiscal year will be transferred into this reserve. The Library must inform the Township of the intended amount (if any) which should be transferred into the Donation and Fundraising Reserve annually.
- Funds will be used in accordance with donor intent where specified, or for general Library purposes outside of the operational budget where no restrictions apply.
- Withdrawals from the reserve will be subject to approval by the Library Board and in accordance with Township budget and reporting processes.

Alternatives

There are no suggested alternatives to the recommended motion.

Financial Information

The establishment of this reserve will not create additional financial obligations for the Township. The reserve will provide a transparent mechanism for tracking and managing donated and fundraising revenues received by the Library.

Strategic Priority Areas:

Do the recommendations of this report advance the Strategic Priority Areas of the Township?

- Yes No N/A

Which Priority Area(s) does this report support?

- Service Excellence
- Sustainable Infrastructure
- Community Connection
- Strategic Growth

Policy Implications:

This initiative aligns with the Ramara Township Public Library Strategic Plan, specifically:

Request to Establish a Donation and Fundraising Reserve

Priority 3: Sustainable Infrastructure and Governance

Objective 1: Provide responsible stewardship and sustainability of resources

Establishing a Donation and Fundraising Reserve supports transparent financial management practices, responsible stewardship of donated funds, and long-term sustainability of Library resources and services.

The Reserve and Reserve Fund Policy would need to be adjusted to reflect the new Reserve.

Recommended Action:

THAT Report BC-02-26 regarding Request to Establish a Donation and Fundraising Reserve from the Ramara Township Public Library Board be received;

AND THAT Council approve the establishment of a Donation and Fundraising Reserve for the Ramara Township Public Library, as outlined in the report from the Chief Executive Officer dated May 21, 2026.

Reviewed By

Approved By:	Department:	Status:
<i>Carlie Fisher, Acting Treasurer</i>	Financial Services	Approved - 02 Jun 2026
<i>Rebecca Zanussi, Clerk</i>	Legislative Services	Approved - 02 Jun 2026
<i>Gayle Jackson, Chief Administrative Officer</i>	Chief Administrative Office	Approved - 02 Jun 2026



Staff Report #CS-15-26

Meeting: Regular Council - 08 Jun 2026
Staff Contact: Ryan Matson, Director of Corporate Services/Legal
Subject: Proposed Stop Up, Closure, and Sale of Concord Woods Court

Suggested Motion

THAT Report CS-15-26 regarding the proposed stop up, closure, and conveyance of Concord Woods Court be received;

AND THAT staff be directed to commence the process to stop up, close, and convey Concord Woods Court;

AND THAT Report CS-15-26 be referred to the June 8, 2026, Council agenda for same-day ratification.

Background & Discussion

The purpose of this Report is to provide the background necessary for Council to direct staff to initiate the stop up, closure, and conveyance process in accordance with the Township's Sale of Surplus Land Policy.

Background

Concord Woods Court was created as part of Plan 51M-451 on June 15, 1990, and conveyed to the Township. Concord Woods Court remains owned by the Township but unopened and in a naturalized state. The entirety of the abutting, subdivided, lands are owned by the same corporate organization.

The lands known as the Concords Woods Plan of Subdivision were the subject of an Ontario Land Tribunal (Prev. Ontario Municipal Board) Hearing on the appeal of the Official Plan for the County of Simcoe. This matter was resolved through Minutes of Settlement with the OLT in 2023, to which the Township was a party. The Order of the Tribunal required that the Township pass a by-law to deem the Concords Woods Plan of Subdivision (less some identified parcels) was no longer a registered plan of subdivision. This Deeming By-law was passed in 2023 by Council.

In order for the lands to merge into a single parcel in accordance with the Order of the Tribunal and registered Deeming By-law, Concord Woods Court must be conveyed to the corporate owners of the abutting subdivided lands. The proposed stop-up, closure, and conveyance is in compliance with terms in the underlying OLT matter. The original plan of subdivision has been attached to this report showing the road proposed to be closed.

Proposed Stop Up, Closure, and Sale of Concord Woods Court

This report is provided as the first step of the process for the closure of Concord Woods Court. Staff recommend initiating the formal process to permanently close and convey the road. Should Council support this recommendation, the following steps would occur:

1. Staff would issue public notice outlining the intention to stop up and close Concord Woods Court.
2. Following the notice period, staff would compile and summarize any public comments.
3. A subsequent report to Council would present any public comments along with a draft by-law to formally close and convey Concord Woods Court in accordance with the underlying OLT matter.

Alternatives

Staff are not making an alternate recommendation at this time.

Financial Information

There are no financial impacts associated with this report. Any financial impacts associated with the stop-up, closure, and conveyance of Concord Woods Court will be included in the subsequent report to Council.

Strategic Priority Areas:

Do the recommendations of this report advance the Strategic Priority Areas of the Township?

- Yes No N/A

Which Priority Area(s) does this report support?

- Service Excellence
- Sustainable Infrastructure
- Community Connection
- Strategic Growth

Policy Implications:

- By-law 2022.47 - A Bylaw to Establish Policies and Procedures Governing The Sale of Surplus Municipally Owned Lands
- Schedule "A" - Sale of Surplus Land Policy

It is recommended that Council ratify its decision at today's Regular Council Meeting.

Recommended Action:

It is recommended that Council adopt the suggested motion so staff may initiate the stop-up, closure, and conveyance of Concord Woods Court in accordance with the underlying OLT matter.

Proposed Stop Up, Closure, and Sale of Concord Woods Court

Attachments:

[Schedule "A" - Plan 51M-451](#)

Reviewed By

Approved By:	Department:	Status:
<i>Jennifer Stong, Planner</i>	Building and Planning	Approved - 01 Jun 2026
<i>Laura Pye, General Manager of Development and Infrastructure</i>	Building and Planning	Approved - 01 Jun 2026
<i>Rebecca Zanussi, Clerk</i>	Legislative Services	Approved - 01 Jun 2026
<i>Gayle Jackson, Chief Administrative Officer</i>	Chief Administrative Office	Approved - 02 Jun 2026



Staff Report #ID-17-26

Meeting: Regular Council - 08 Jun 2026
Staff Contact: Charlotte Beynon, Manager of Building Services
Subject: Upgrade and Installation of Monitoring Panels in Municipal Buildings (Open Session)

Suggested Motion

THAT Report ID-17-26 regarding Upgrade and Installation of Monitoring Panels in Municipal Buildings be received;

AND THAT Council approve a budget amendment in the amount of \$20,680 from the Capital Reserve for Phase One of the upgrade and installation of monitoring panels in select municipal buildings, as set out in Report ID-17-26;

AND THAT Phase 2 of the upgrade be referred to the 2027 Budget process;

AND THAT Report ID-17-26 be referred to the June 8, 2026, Council meeting for same-day ratification.

Background & Discussion

Purpose

The purpose of this report is to seek Council approval for a budget amendment to initiate a phased program to upgrade monitoring panels across municipal facilities. This program will improve system reliability, align infrastructure with modern communication technologies, and support the efficient delivery of monitoring services.

Background

The Township utilizes monitoring panels within its facilities to support the operation of various building systems. There is a need for some of the systems to upgrade these panels to maintain business continuity.

At the same time, communication technologies used to support monitoring services are evolving rapidly and significantly. Legacy systems are not fully optimized for these newer platforms, resulting in reduced system performance and increased maintenance requirements.

The Township currently retains a third-party provider to monitor these systems. As equipment ages, maintaining effective and efficient monitoring service delivery is becoming increasingly challenging and costly.

Discussion

Upgrade and Installation of Monitoring Panels in Municipal Buildings (Open Session)

Staff recommend implementing a phased upgrade program to modernize monitoring panels across municipal facilities. A phased approach allows the Township to:

- Manage costs over multiple budget cycles
- Coordinate upgrades with broader asset management planning
- Prioritize replacement of equipment based on lifecycle, condition, and operational considerations

Phase One will focus on a group of facilities to maintain business continuity, as outlined in Confidential Report ID-16-26. Upgrading these locations first will support improved system performance and help reduce ongoing maintenance costs.

Subsequent phases will address remaining facilities as part of the Township's ongoing capital planning process and in coordination with future building condition assessments.

Continuing to maintain aging monitoring infrastructure is resulting in increasing service and maintenance costs. Upgrading to modern equipment is expected to:

- Improve system reliability and performance
- Reduce reactive maintenance and service calls
- Enhance the effectiveness of contracted monitoring services
- Provide better long-term value for the Township

A phased approach supports responsible financial planning while advancing necessary infrastructure improvements.

Risk Analysis

If upgrades are deferred, the Township may experience:

- Continued increases in maintenance and service costs
- Reduced efficiency in monitoring system performance
- Ongoing reliance on aging infrastructure with limited manufacturer support

The proposed phased approach allows the Township to proactively manage these risks while aligning upgrades with available financial resources and broader asset management priorities.

Alternatives

Council could choose not to proceed with the proposed upgrades at this time. This is not recommended, as it would result in continued reliance on aging infrastructure and increasing maintenance requirements over time and impact business continuity.

Financial Information

The estimated cost for Phase One upgrades is \$20,680, inclusive of supply, installation, commissioning, and contingency. The approved 2026 operating budget does not include sufficient funding for these upgrades. Accordingly, the project will be funded through the Capital Reserve.

Upgrade and Installation of Monitoring Panels in Municipal Buildings (Open Session)

A phased investment approach allows the Township to address current infrastructure needs while maintaining responsible future financial planning.

Strategic Priority Areas:

Do the recommendations of this report advance the Strategic Priority Areas of the Township?

- Yes No N/A

Which Priority Area(s) does this report support?

- Service Excellence
- Sustainable Infrastructure
- Community Connection
- Strategic Growth

Policy Implications:

There are no related policy implications.

It is recommended that Council ratify its decision at today's Regular Council Meeting.

Recommended Action:

It is recommended that Council approve a budget amendment in the amount of \$20,680 from the Capital Reserve for Phase One of the upgrade and installation of monitoring panels in select municipal buildings in 2026, and that Phase 2 of the upgrade be referred to the 2027 Budget process.

Reviewed By

Approved By:	Department:	Status:
<i>Laura Pye, General Manager of Development and Infrastructure</i>	Building and Planning	Approved - 03 Jun 2026
<i>Rebecca Zanussi, Clerk</i>	Legislative Services	Approved - 03 Jun 2026
<i>Gayle Jackson, Chief Administrative Officer</i>	Chief Administrative Office	Approved - 03 Jun 2026



Extracts from Council Meeting
 C#08-26 held May 13, 2026
 Confirmatory By-law 54-26

16. Other Business

16.1 Member Motion - Councillor Thompson - Integrated Living and Participation Model for Adults with Developmental Disabilities

Moved by: Councillor Thompson
 Seconded by: Councillor Cui

Whereas individuals with autism and other developmental disabilities often experience a significant reduction in structured supports and programming upon reaching adulthood, particularly after the age of 21; and

Whereas many of these individuals remain reliant on aging parents or caregivers, creating growing concern among families regarding long-term housing, care, and quality of life; and

Whereas the Province of Ontario has, over time, transitioned away from large institutional models of care toward more community-based and inclusive approaches for individuals with developmental disabilities; and

Whereas while these changes have improved opportunities for inclusion and independence, the current system of supports is often delivered across multiple programs and providers and may not fully address the long-term need for integrated living environments that combine housing, supports, and meaningful daily participation; and

Whereas there is an increasing need for innovative, sustainable, and inclusive models of care that support independence, dignity, and community integration for adults with developmental disabilities; and

Whereas opportunities may exist to explore models that provide safe and supportive living environments for adults with developmental disabilities while also offering structured, voluntary, and supported participation in day-to-day activities that foster a sense of purpose, skill development, and social connection; and

Whereas such models, if thoughtfully designed, could complement existing care environments and contribute positively to the overall well-being of both participants and residents; and

...2/

For Your Information and Any Action Deemed Necessary

225 East Beaver Creek Road, Richmond Hill, Ontario L4B 3P4 905-771-8800 RichmondHill.ca



Extracts from Council Meeting
C#08-26 held May 13, 2026
Confirmatory By-law 54-26

Whereas the Regional Municipality of York is responsible for a range of human services including housing, community services, and the operation of long-term care homes, and is therefore well-positioned to explore integrated and interdisciplinary approaches to care.

Therefore, be it resolved that the Council of the City of Richmond Hill request that the Regional Municipality of York consider exploring innovative models of housing and support for adults with developmental disabilities, including the potential for an “Integrated Living and Participation Model”; and

That such consideration includes opportunities for co-location or partnership with existing regional services, including long-term care and community housing, where appropriate; and

That this model emphasizes voluntary, supported, and meaningful participation in activities that enhance quality of life, social inclusion, and community engagement, without displacing existing workforce roles; and

That Council request that the Region engage with relevant stakeholders, including developmental service organizations, families, and advocacy groups, in considering such approaches; and

That a copy of this resolution be forwarded to:

- York Region Council
- Daisy Wai, MPP – Richmond Hill; Parliamentary Assistant to the Minister for Seniors and Accessibility
- Michael Parsa, MPP – Aurora-Oak Ridges-Richmond Hill; Minister of Children, Community and Social Services
- Natalia Kuzendova-Bashta, Minister of Long-Term Care
- Association of Municipalities of Ontario
- Ontario municipalities for information

Carried Unanimously

For Your Information and Any Action Deemed Necessary

225 East Beaver Creek Road, Richmond Hill, Ontario L4B 3P4 905-771-8800 RichmondHill.ca



From the Office of the Clerk
 The Corporation of the County of Prince Edward
 T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

May 18, 2026

Please be advised that during the regular Council meeting of May 12, 2026 the following resolution regarding reinstating the requirements for compliance with the Freedom of Information and Protection of Privacy Act was carried.

RESOLUTION NO. 2026-208

DATE: **May 12, 2026**

MOVED BY: **Councillor MacNaughton**

SECONDED BY: **Councillor Branderhorst**

WHEREAS all residents of Ontario have the right to fair, open and democratic government; and,

WHEREAS all elected representatives, municipal and provincial alike, in Ontario have a duty to faithfully execute the powers and trust placed in them and willingly swear an oath to this effect and are subject to fair public scrutiny; and,

WHEREAS the Freedom of Information and Protection of Privacy Act (FIPPA) and the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) are essential tools to protect Ontarians against privacy breaches, and abuses of power; and,

WHEREAS the Province of Ontario enacted Bill 97, the Plan to Protect Ontario Act (Budget Measures), 2026, which received Royal Assent on April 24, 2026, and introduced significant amendments to both FIPPA and MFIPPA to alter statutory timelines and privacy governance frameworks;

WHEREAS the amendments introduced via Bill 97 have created a jurisdictional imbalance by excluding records held by provincial Ministers, their offices, and staff from the application of FIPPA, while maintaining the statutory responsibilities and administrative burdens for municipal elected officials and staff under MFIPPA, thereby establishing higher standards for transparency and personal record accountability for municipal governments;

WHEREAS excluding members of the highest offices and their staff from reasonable public access requests and records retention creates security concerns, reinforces the appearance of self-dealing and is contrary to the public interest,

THEREFORE BE IT RESOLVED THAT Prince Edward County Council call on the Province to reinstate requirements for compliance with FIPPA to ensure that the Premier, Ministers, and their staff are subject to proper and fair public scrutiny like all other elected representatives in Ontario; and



From the Office of the Clerk
The Corporation of the County of Prince Edward
T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

THAT the Government of Ontario implement recommendations of the Information and Privacy Commissioner of Ontario to increase and ensure proper security, record keeping and democratic accountability; and

THAT this resolution be circulated to Premier Doug Ford, Minister of Finance Bethlenfalvy, Bay of Quinte MPP Tyler Allsopp, the Association of Municipalities of Ontario (AMO), the Federation of Canadian Municipalities (FCM) and the 444 municipalities of Ontario.

CARRIED

Yours truly,

Catalina Blumenberg, **CLERK**

cc: Mayor Steve Ferguson, Councillor MacNaughton, Councillor Branderhorst





**TOWNSHIP OF
BRUDENELL, LYNDOCH AND RAGLAN**

42 Burnt Bridge Road, PO Box 40
Palmer Rapids, Ontario K0J 2E0
TEL: (613) 758-2061 · FAX: (613) 758-2235

May 6, 2026

RE: Canada Post Rate Reduction for Libraries

Please be advised that at the Regular Council Meeting on May 6th, 2026, Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan approved the following:

Resolution No: 2026-05-06-09
Moved by: Councillor Quade
Seconded by: Councillor Keller

“Be it resolved that the Council for the Corporation of the Township of Brudenell, Lyndoch and Raglan support the correspondence from the Township of Perry to maintain and protect reduced-rate postal distribution for library materials, and;

And further that this resolution be forwarded to the Township of Perry, Minister of Government Transportation, Public Services and Procurement, Renfrew Nipissing Pembroke MP and MPP and all Ontario Municipalities.”

CARRIED

Sincerely,

Tammy Thompson
Deputy Clerk
Township of Brudenell, Lyndoch and Raglan



**The Corporation of the
Township of Perry**

Box 70 1695 Emsdale Road Emsdale, Ontario POA 1J0

Date: February 18, 2026

Resolution No.: 2026-078

Moved By: Joe Lumley Seconded By: Paul Sowrey

Whereas public libraries play a vital role in ensuring equitable access to information, literacy, education, and culture for all residents;

And whereas interlibrary loan services are an essential component of public library operations, particularly for small and rural communities with limited local collections;

And whereas reduced postal rates for library materials have historically enabled libraries to share resources efficiently and affordably across Canada;

And whereas recent amendments to the Canada Post Corporation Act have removed the legislative requirement to provide reduced postal rates for library materials, creating uncertainty for the continued delivery of this essential service;

Now therefore be it resolved that the Council of the Corporation of the Township of Perry calls upon the Government of Canada to maintain and protect reduced-rate postal distribution for library materials through legislation;

And that Council requests that the Minister responsible for Canada Post ensure continued, affordable postal access for libraries and interlibrary loan services;

And that a copy of this resolution be forwarded to The Honourable Joel Lightbound, Minister of Government Transformation, Public Works and Procurement, Scott Aitchison, MP Parry Sound-Muskoka, Hon. Graydon Smith, MPP Parry Sound-Muskoka, and all Ontario municipalities for support.

Carried:

Defeated:


Norm Hofstetter, Mayor

RECORDED VOTE		
Council	For	Against
Councillors Jim Cushman		
Joe Lumley		
Margaret Ann MacPhail		
Paul Sowrey		
Mayor Norm Hofstetter		



County of Simcoe
Office of the Warden
1110 Highway 26,
Midhurst, Ontario L9X 1N6

Main Line (705) 726-9300
Toll Free (866) 893-9300
Fax (705) 725-1285
simcoe.ca

May 22, 2026

Sent via email
Sylvia.Jones@ontario.ca

Hon. Sylvia Jones
Deputy Premier and Minister of Health
777 Bay Street, 5th Floor
Toronto, ON M7A 2J3

Re: Community Paramedicine Funding

Minister Jones,

I am writing to inform you that at a meeting held on May 12, 2026, Council of the County of Simcoe adopted the following resolution:

“That item CCW-2026-140, dated April 28, 2026, regarding Community Paramedicine Funding Update, be received; and

That the Warden send a letter to the Minister of Health, copying the Minister of Long-Term Care, local MPPs and all municipalities serviced by the County of Simcoe, advocating for revised policy to provide permanent base funding inclusive of annual inflationary adjustments and capital depreciation; and

That the letter from the Warden further request additional funding for the period 2023/2024 to 2026/2027 for annual inflationary adjustments incurred during that timeframe.”

On behalf of County of Simcoe Council, I am writing to inform you of an urgent matter regarding the 2026/2027 Community Paramedicine funding and the need to transition this program to permanent base funding that includes annual inflationary adjustments and provisions for capital sustainability. We would like to express our continued support for the Community Paramedicine Program and the significant and positive impact it has had in our communities.

The Community Paramedicine Program has become an essential component of our local health system. Through proactive, in-home care, it supports medically complex and high-risk residents, helping them remain safely in their homes while reducing reliance on emergency services and hospital-based care. The program delivers measurable value not only to patients and families, but to the broader healthcare system.

While we acknowledge and appreciate the Province’s commitment to maintaining program funding at \$2,330,700 for the 2026/2027 fiscal year, this level has remained unchanged since 2023/2024. Over this four-year period, rising salary obligations and inflationary pressures, particularly in a program where approximately 89% of costs are staffing-related, have significantly eroded purchasing power and program capacity.

As a result, the County of Simcoe is now facing difficult operational decisions. Without additional funding, the program is projected to experience an operating shortfall of approximately \$300K and will

be required to reduce staffing levels and limit patient intake. Currently, the County of Simcoe program has a roster of approximately 1000 patients, with a wait list of 355 individuals. Many of the individuals on the wait list are high-risk, medically complex, and experiencing frequent interactions with the healthcare system.

The implications of constrained program capacity extend beyond local service delivery. Data from our program demonstrates that individuals awaiting enrollment have accounted for hundreds of 9-1-1 calls and hospital admissions within a short timeframe, representing significant resource requirements that could be reallocated more appropriately within the healthcare system. The Community Paramedicine Program plays a critical role in mitigating these pressures through early intervention, chronic disease management, and coordinated care in the community.

Given the significant impact to our communities with the most recent funding announcement, County Council is respectfully requesting that the Province:

- Adjust funding for the period 2026/2027 to include inflationary increases accumulated since the 2023/2024 fiscal period;
- Transition Community Paramedicine Program from one-time to permanent base funding, ensuring long-term program stability;
- Incorporate annual inflationary adjustments in the base funding model; and
- Include provisions for capital replacement within the funding model.

We recognize and appreciate the Province's stated intent to move toward permanent funding for this program. Timely action on this commitment is essential to ensure that Community Paramedicine programs across Ontario can continue to deliver high-quality, cost-effective care and support the broader goals of the healthcare system.

Thank you for your continued leadership and for your consideration of this important matter. We would welcome the opportunity to discuss this further and to share additional insights from our local experience.

Should you have any questions or wish to discuss this further, I can be reached by email at Warden@Simcoe.ca or by phone at 705-726-9300 Ext 1260.

Sincerely,



Basil Clarke, Warden
County of Simcoe

Encl. Staff Report CCW 2026-140 – Community Paramedicine Funding Update

CC Hon. Natalia Kusendova-Bashta, Minister of Long-Term Care (lrcminister@ontario.ca)
All County of Simcoe Members of Provincial Parliament
County of Simcoe Lower-Tier Municipalities serviced including City of Barrie and City of Orillia
Mark Aitken, Chief Administrative Officer, County of Simcoe (mark.aitken@simcoe.ca)
Jane Sinclair, General Manager, Health and Emergency Services (jane.sinclair@simcoe.ca)



Honourable Doug Ford,
Premier of Ontario
Via Email:
premier@ontario.ca

Honourable Sylvia Jones
Deputy Premier of Ontario
and Minister of Health
Via Email:
sylvia.jones@ontario.ca

Township of Puslinch
7404 Wellington Road 34
Puslinch, ON N0B 2J0
www.puslinch.ca

May 25, 2026

Honourable Marjorie
Michel, Minister of Health
Via Email:
hcminister.ministresc@hc-
sc.gc.ca

The Ontario Medical
Association
Via Email: info@oma.org

RE: Township of Puslinch Support Resolution No.2026-128, Regarding Consent item 6.8
Western Ontario Wardens' Caucus Finlay's Law on Emergency Room Reform

Please be advised that Township of Puslinch Council, at its meeting held on May 6, 2025
considered the aforementioned topic and subsequent to discussion, the following was resolved:

Resolution No. 2026-128:

Moved by Councillor Bailey and
Seconded by Councillor Sepulis

That the Consent Agenda item 6.8 be received; and

**Whereas Council supports the WOWC resolution that Council direct staff to send a
support resolution accordingly.**

CARRIED



As per the above resolution, please accept a copy of this correspondence for your information and consideration.

Sincerely,

Justine Brotherston
Municipal Clerk

CC:
The Ontario Hospital Association (OHA)
The Association of Municipalities of Ontario (AMO)
Ontario Big City Mayors
Eastern Ontario Wardens' Caucus



Monday, April 20, 2026

Premier of Ontario
Hon. Doug Ford
Legislative Building, Queen's Park
Toronto ON M7A 1A1
Sent via email: premier@ontario.ca

Re: Support of Finlay's Law on Emergency Room Reform

At its regular meeting on April 10, 2026, the Western Ontario Wardens' Caucus adopted the following motion in support of Finlay's Law on Emergency Room Reform:

#11 Moved by D. Bailey seconded by B. Clark:

WHEREAS growing pressures across the Ontario healthcare system are increasing patient volumes in emergency rooms (ER), requiring more complex care, and contributing to longer patient wait times in ERs for residents in Ontario's largest municipalities; and

WHEREAS Health Quality Ontario data from October 2025 reports that patients needing admission to the hospital waited an average of 19-20 hours, with high-urgency patients waiting close to 5 hours on average to be seen by a physician; and

WHEREAS in December 2023, the Auditor General of Ontario reported that significant hospital staffing shortages were reducing access to timely emergency care; and

WHEREAS the Financial Accountability Office of Ontario reported in March 2023 that ER wait times were increasing significantly with the longest wait times recorded in over 15 years and that provincial funding was \$21.3 billion short to maintain current health programs through 2028; and

WHEREAS according to the Ontario Hospital Association (OHA), Ontario has had the lowest per capita hospital expenditure in Canada since 2018; and

WHEREAS according to the OHA, approximately 4,200 alternate level care (ALC) patients remain in acute beds (40% awaiting long term care), worsening ER delays; and

WHEREAS Canadian ER researchers have highlighted that between 8,000 and 15,000 Canadians die prematurely as a result of ER overcrowding; and

WHEREAS reports of patients dying in crowded ERs across Canada are increasing, such as 16-year-old Finlay van der Werken who waited over 8 hours in an Oakville ER without being seen by a physician and tragically passed away on February 9, 2024 from pneumonia that developed into sepsis; and

WHEREAS ER delays are contributing to excessive ambulance offload times, adding undue strain on response capacity of municipal paramedic services across Ontario; and

WHEREAS the Provincial Government has taken important steps to improve health care in Ontario, however additional funding and staffing resources for hospitals to reduce ER wait times and increase capacity to provide timely access to care for all patients in ER's remains critical; and

WHEREAS despite growing concerns regarding staffing shortages in and closures of ERs across Ontario, as well as failure to meet federal standards such as the Canadian Triage and Acuity Scale, the Provincial Government continues to receive full contributions of Canada Health Transfers from the federal government.

THEREFORE BE IT RESOLVED THAT the Western Ontario Wardens Caucus calls on the Provincial Ministry of Health to take immediate action to reduce ER wait times with consideration for the importance of enhanced ER triage protocols and increased funding to strengthen emergency readiness;

AND THAT the Western Ontario Wardens Caucus calls on the Provincial Ministry of Health to introduce Finlay's Law to ensure that no child in Ontario is left without timely emergency medical care in hospitals by:

- Setting legal maximum ER wait times for children under 18 (e.g., physician assessment within 2 hours, admission within 8 hours).
- Mandating safe pediatric nurse-to-patient and physician-to-patient ratios in emergency settings.
- Establish independent oversight to audit hospitals, investigate pediatric ER deaths, and enforce compliance.
- Mandate public, independent, and timely (within 1 year) inquiry by the Chief Coroner of Ontario of every pediatric death in an ER waiting area.
- Fund better pediatric emergency readiness, including staffing, training and infrastructure

AND THAT the Western Ontario Wardens Caucus calls on the Federal Ministry of Health to enforce the principles and requirements of the Canada Health Act through its spending power of Canada Health Transfers to Ontario by:

- monitoring compliance to national health standards, such as Canadian Triage and Acuity Scale (CTAS) in ERs;
- and establishing and ensuring compliance with a new sepsis care

AND THAT a copy of this resolution be sent to the Premier of Ontario, the Ontario Minister of Health, the Federal Minister of Health, the Ontario Medical Association (OMA), the Ontario Hospital Association (OHA), and the Association of Municipalities of Ontario (AMO).

Carried.

Please contact the office if you require any further information.

Yours sincerely,



Marcus Ryan
Chair, Western Ontario Wardens' Caucus

cc.
Hon. Marjorie Michel, Federal Minister of Health
Hon. Sylvia Jones, Ontario Minister of Health
Ontario Medical Association
Ontario Hospital Association
Association of Municipalities of Ontario
Ontario Big City Mayors
Eastern Ontario Wardens' Caucus
Western Ontario Municipalities



Memo

TO: Mayor and Council

FROM: R. Zanussi, Clerk

DATE: June 8, 2026

**SUBJECT: Resolution of Support – Appointment to TAPMO
Executive Committee (Councillor Snutch)**

Purpose

The purpose of this memo is provide context and information regarding a request for Council's formal support for the appointment of Councillor David Snutch to the Executive Committee of the Top Aggregate Producing Municipalities of Ontario (TAPMO) for the remainder of the 2024-2026 Term, as required by TAPMO to confirm and finalize the appointment.

Background

- TAPMO is an organization of municipalities that have joined together to work with industry partners and provincial decision-makers to develop a sustainable plan for aggregate extraction.
- At its Executive Committee meeting held on May 25, 2026, TAPMO considered a nomination for a vacancy on its Executive Committee and passed the following resolution:

3/05/26

Moved by: Councillor Tony Brunet, Town of Lincoln

Seconded by: Mayor Kevin Eccles, Municipality of West Grey

That TAPMO receives the nomination of David Snutch, Councillor, Township of Ramara; and,

That TAPMO appoint David Snutch to the Executive Committee for the remainder of the 2024-2026 Term subject to receiving a resolution of support from Township of Ramara Council.

Carried

- TAPMO has requested that the Township of Ramara provide a formal Council resolution confirming its support for Councillor Snutch's appointment.

Resolution of Support

A resolution of support is included on the June 8, 2026, Council agenda to formalize Councillor Snutch's appointment to the TAPMO Executive Committee for the remainder of the current term. If this resolution is adopted, a copy will be provided to TAPMO.

BILL NO. 2026.35

THE CORPORATION OF THE TOWNSHIP OF RAMARA

BYLAW NO. 2026.XX

**A BYLAW TO ESTABLISH THE POSITIONS OF
SCREENING AND HEARING OFFICERS FOR THE
PURPOSES OF ADMINISTRATION OF AN
ADMINISTRATIVE MONETARY PENALTY SYSTEM
WITHIN THE TOWNSHIP OF RAMARA**

WHEREAS Sections 102.1 and 434.1 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, and O. Reg. 333/07 - Administrative Penalties, as amended, authorize municipalities to establish an administrative monetary penalty system requiring a person to pay an administrative penalty for a contravention of any designated by-law;

AND WHEREAS Section 15.4.1 of the *Building Code Act, 1992*, S.O. 1992, c. 23, as amended, authorizes municipalities to require a person, subject to such conditions as a municipality considers appropriate, to pay an administrative penalty if the municipality is satisfied that the person has failed to comply with the municipal property standards by-law, or an order pursuant to such by-law;

AND WHEREAS Sections 23.1 and 23.5 of the *Municipal Act* authorize the Township to delegate its administrative powers applicable for the purposes of this by-law;

AND WHEREAS the Council of the Corporation of the Township of Ramara adopted the Administrative Monetary Penalty System (AMPS) By-law No 2026.35 on May 11, 2026;

AND WHEREAS in accordance with the aforesaid Administrative Monetary Penalty System By-law No 2026.35, under Section 8 of O. Reg. 333/07, a person who receives a penalty notice shall have the right to request a screening review of the administrative penalty by a Screening Officer appointed by the municipality;

AND WHEREAS in accordance with the aforesaid Administrative Monetary Penalty System By-law No 2026.35, and under Section 8 of O. Reg. 333/07 a person who receives a Screening Officer decision shall have the right to request a review of the Screening Officer's decision by a Hearing Officer appointed by the municipality;

AND WHEREAS the Council of the Corporation of the Township of Ramara considers it desirable and necessary to establish the position of a Screening Officer and a Hearing Officer, which are required for the operation of the Township's administrative monetary penalty system;

NOW THEREFORE, the Council of the Corporation of the Township of Ramara hereby enacts as follows:

1. DEFINITIONS

In this By-law:

"Administrative Fee" means any fee specified in the AMPS By-law;

"Administrative Penalty" means an administrative penalty established by the AMPS By-law;

"AMPS By-law" means the Township's Bylaw 2026.35, A By-law to Implement an Administrative Monetary Penalty System, as amended, or its successor, being a by-law to establish a system of administrative penalties;

"AMPS" means Administrative Monetary Penalty System;

"Council" means the Council of the Corporation of the Township of Ramara;

"Hearing Officer" means any person appointed pursuant to the Screening and Hearing Officer By-law, to perform the functions of a hearing officer in accordance with the Screening and Hearing Officer By-law and the Administrative Monetary Penalty System (AMPS) By-law;

"Parent" means a person who has demonstrated a settled intention to treat a child as a member of her or his family, whether or not that person is the natural parent of the child;

"Person" means any human being, association, firm, partnership, incorporated company, corporation, agent or trustee, and the heirs, executors or other legal representatives of a person to whom the context can apply according to law;

"Power of Decision" means a power or right conferred by or under this By-law and the AMPS By-law to make a decision deciding or prescribing the legal rights, powers, privileges, immunities, duties or liabilities of any person:

- a. in the case of a Screening Officer, in respect of a request to review a Penalty Notice; and
- b. in the case of a Hearing Officer, in respect of a review of a Screening Decision;

"Regulation" means Ontario Regulation 333/07 under the *Municipal Act*;

"Relative" includes any of the following persons:

- a. spouse, common-law partner, or any person with whom the person is living as a spouse outside of marriage;
- b. Parent or legal guardian;
- c. child, including a step-child and grandchild;

- d. siblings and children of siblings;
- e. aunt, uncle, niece and nephew;
- f. in-laws, including mother, father, sister, brother, daughter and son; or
- g. any person, including any dependant, who lives with the person on a permanent basis;

Screening Decision means a decision issued by a Screening Officer under the AMPS By-law;

“Screening Officer” means any person appointed pursuant to the Screening and Hearing Officer By- law, to perform the functions of a Screening Officer in accordance with the Screening and Hearing Officer By-law and the Administrative Monetary Penalty By-law;

“Spouse” means a Person to whom the Person is married, a common-law partner, and/or a Person with whom the Person is living in a conjugal relationship outside marriage and may consist of more than one Person;

“Township” means the Township of Ramara;

"Township Solicitor" means the individual, or individuals, duly appointed as such.

2. SCREENING OFFICER

2.1 – The position of Screening Officer is established for the purpose of exercising the Power of Decision in the Screening review of an Administrative Penalty, as set out in the Township's AMPS By-law.

2.2 – The General Manager of Emergency and Protective Services is delegated the power to appoint, suspend the appointment of, and revoke appointments of any Screening Officer, in accordance with the Policy for Appointment of Screening and Hearing Officers, and any other applicable policies, by-laws, and legislation.

2.3 – A Screening Officer shall be appointed for such period and subject to such terms and conditions as may be determined by the Manager, Bylaw Enforcement, or their respective equivalent and/or designate, and thereafter until a Screening Officer is reappointed or a successor is appointed pursuant to the By-law or is no longer required by the Township.

2.4 – The Screening Officer shall have all the powers of Review by a Screening Officer as set out in the Township's AMPS By-law and applicable policies.

2.5 –A Screening Officer has no authority to consider questions relating to the validity of a statute, regulation or by-law or the constitutional applicability or operability of any statute, regulation or by-law.

3. HEARING OFFICER

3.1 – The position of Hearing Officer is established for the purpose of exercising the Power of Decision in a review of a Screening Decision as set out in the Township's AMPS By-law.

3.2 – The Hearing Officer shall have all the powers of Review by a Hearing Officer as set out in the Township's AMPS By-law and the Regulation.

3.3 – A Hearing Officer shall be appointed by Council on the recommendation of Manager, By-law enforcement, or their respective equivalent and/or designate which recommendation shall give preference to an eligible candidate:

- a. with knowledge of, and experience in, administrative law; and,
- b. of good character.

3.4 – A Hearing Officer shall be appointed for such period and subject to such terms and conditions as may be determined by the Manager, By-law enforcement, or their respective equivalent and/or designate, thereafter until a Hearing Officer is reappointed or a successor is appointed pursuant to the By-law or is no longer required by the Township.

3.5 – A Hearing Officer shall be remunerated at the rate established by contract from time to time.

3.6 – A Hearing Officer has no authority to consider questions relating to the validity of a statute, regulation or by-law or the constitutional applicability or operability of any statute, regulation or by-law.

4. GENERAL

4.1 – A Screening Officer and a Hearing Officer shall have no authority to further delegate her or his powers or duties.

4.2 – No Person shall attempt to directly or indirectly, communicate with or influence a Screening Officer or a Hearing Officer respecting the determination of an issue in a proceeding that is or will be pending before the Screening Officer or Hearing Officer, except a person who is entitled to be heard in the proceeding or the Person's representative and only by the Person or the Person's representative during the hearing of the proceeding in which the issue arises.

4.3 – Nothing in section 4.2 of this By-law prevents a Screening Officer or Hearing Officer from seeking or receiving legal advice.

4.4 – Every Person who contravenes any provision of this By-law is guilty of an offence and is liable, upon conviction, to a fine, and such other penalties, as provided for in the Provincial Offences Act, R.S.O. 1990, c. P.33, as amended, and the *Municipal Act*.

4.5 – For the purposes of subsection 23.2(4) of the Municipal Act, Council has determined that the powers delegated to the Screening Officer and the Hearing Officer pursuant to this By-law are of a minor nature.

5. APPOINTMENT

Debbie Ann Hall be appointed as Hearing Officer for the Township of Ramara. The appointment shall automatically expire and be of no force or effect upon the termination of the person's contract with the Municipality for any reason.

6. SEVERABILITY

Should any provision, or any part of a provision, of this By-law be declared invalid, or to be of no force and effect, by a court of competent jurisdiction, it is the intent of Council that such a provision, or part of a provision, shall be severed from this By-law, and every other provision of this By-law shall be applied and enforced in accordance with its terms to the extent possible according to law.

7. INTERPRETATION

The provisions in Part VI of the *Legislation Act, 2006*, S.O. 2006, c.21, Sched. F, shall apply to this By-law.

8. SHORT TITLE

This By-law may be referred to as the AMPs Screening and Hearing Officer Appointment By-law.

9. EFFECTIVE DATE

This By-law shall come into force and effect on the day it is passed.

**BYLAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS DAY OF .**

The Corporation of the
Township of Ramara

BILL NO. 2026.36

THE CORPORATION OF THE TOWNSHIP OF RAMARA

BYLAW NO. 2026.XX

A BYLAW TO APPOINT MUNICIPAL LAW ENFORCEMENT OFFICERS, PROPERTY STANDARDS OFFICERS, PARKING ENFORCEMENT OFFICERS, AND PROVINCIAL OFFENCES OFFICERS FOR THE CORPORATION OF THE TOWNSHIP OF RAMARA AND REPEAL AND REPLACE BYLAW 2026.07, AS AMENDED

WHEREAS Section 11 of the *Municipal Act*, 2001 authorizes municipalities to pass bylaws respecting the health, safety, and well-being of persons and matters within spheres of jurisdiction;

AND WHEREAS Section 227 (c) of the *Municipal Act*, 2001 provides that it is the role of the officers and employees of the municipality to carry out other duties required under this or any Act and other duties assigned by the municipality;

AND WHEREAS Section 55 of the *Community Safety and Policing Act*, 2019 authorizes a municipality to appoint persons to enforce the bylaws of the municipality, and states that municipal bylaw enforcement officers under this section are peace officers for the purpose of enforcing municipal bylaws;

AND WHEREAS Section 15.1 of the *Building Code Act*, 1992, authorizes the Council of the Corporation of the Township of Ramara to pass a bylaw regarding standards for maintenance and occupancy if an official plan that includes provisions relating to property conditions is in effect in the municipality, or if the council of the municipality has adopted a policy statement as set out in 15.1 (2), and Section 15.2 of the said Act provides for inspections of property without a warrant by officers where a bylaw under Section 15.1;

AND WHEREAS the *Provincial Offences Act*, 1990 sets out authorities of Provincial Offences Officers and Section 1 (1) provides that a Provincial Offences Officer means a municipal law enforcement officer as referred to subsection 101 (4) of the *Municipal Act*, 2001, a bylaw enforcement officer of any municipality or of any local board of any municipality, an officer, employee or agent of any municipality or of any local board of any municipality whose responsibilities include the enforcement of a bylaw, an Act or a regulation under an Act, while in the discharge of their duties;

AND WHEREAS Section 15 of the *Provincial Offences Act*, 1990 authorizes a Provincial Offences Officer to issue a certificate of parking infraction and a parking infraction notice indicating the set fine for the infraction;

AND WHEREAS Section 170 (15) *Highway Traffic Act*, 1990 authorizes municipal law enforcement officers, upon discovery of any vehicle parked or standing in certain contraventions, including of a municipal bylaw, to remove a vehicle;

AND WHEREAS the Council of the Corporation of the Township of Ramara deems it necessary to appoint officers to carry out the provisions of any Act or Bylaw of the Council, and prescribing their duties;

NOW THEREFORE, the Council of the Corporation of the Township of Ramara hereby enacts as follows:

1. THAT the following person(s) are hereby appointed to the respective enforcement roles during the time of their employment with the Township of Ramara:
 - a) Garon Young;
 - b) Rebecca Carrick;
 - c) Brian Rayner;
 - d) Amanda Latimer;
 - e) Erica Loutskou;
2. AND THAT the appointment(s) under Clause 1 are for the following enforcement roles:
 - a) Municipal By-law Enforcement Officer under Section 55 of the *Community Safety and Policing Act*, 2019;
 - b) Property Standards Officer under Section 15.1 and 15.2 of the *Building Code Act*, 1992;
 - c) Municipal Law Enforcement Officer under Section 170 (15) of the *Highway Traffic Act*, 1990;
 - d) Provincial Offences Officer under the *Provincial Offences Act*, 1990;
3. AND THAT each appointed officer shall be authorized for the following duties and powers:
 - a) Enforce all municipal bylaws of The Corporation of the Township of Ramara;
 - b) Exercise the duties of a Municipal Law Enforcement Officer, including inspections, investigations, and issuance of orders or notices;
 - c) Enforce the municipality's Property Standards Bylaw, including issuing orders under the *Building Code Act*;
 - d) Enforce parking regulations, including issuance of parking infraction notices under Part II of the *Provincial Offences Act*;
 - e) Commence proceedings under Part I or II of the *Provincial Offences Act*, including issuing certificates of offence and parking infraction notices under Section 15 (1);
 - f) Commence proceedings under Part III of the *Provincial Offences Act*, including laying an information and summons;
4. AND THAT the following Development and Infrastructure Department individuals are hereby appointed to the respective enforcement roles during the time of their employment with the Township of Ramara:

- a) Jared Tingey;
 - b) Wes Reis;
 - c) Jay Herriman;
 - d) Chris Lemay;
 - e) Mike Fountain;
 - f) Chris Stewart
5. AND THAT the appointment(s) under Clause 4 are for the following enforcement roles:
- a) Municipal By-law Enforcement Officer under Section 55 of the *Community Safety and Policing Act*, 2019;
 - b) Municipal Law Enforcement Officer under Section 170 (15) of the *Highway Traffic Act*, 1990;
 - c) Provincial Offences Officer under the *Provincial Offences Act*, 1990;
6. AND THAT each appointed officer under this section shall be authorized to:
- a) Enforce parking regulations, including issuance of parking infraction notices under Part II of the *Provincial Offences Act*;
 - b) Commence proceedings under Part I or II of the *Provincial Offences Act*, including issuing certificates of offence and parking infraction notices under Section 15 (1);
 - c) Commence proceedings under Part III of the *Provincial Offences Act*, including laying an information and summons;
7. AND THAT the appointment(s) shall automatically expire and be of no force or effect upon the termination of the person's employment with the Municipality for any reason;
8. AND THAT each officer shall be provided with official identification confirming their appointment and must present such identification upon request when performing enforcement duties;
9. AND THAT any prior bylaws or resolutions inconsistent with this Bylaw, including Bylaw 2026.07, as amended by Bylaw 2026.20, are hereby repealed;
10. AND THAT this Bylaw shall come into full force and effect upon the date it is passed by Council.

**BYLAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS DAY OF .**

The Corporation of the
Township of Ramara